

Frequently Asked Questions – Individual Taxpayer Identification Numbers (ITINs)

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What is an ITIN?

An Individual Taxpayer Identification Number is a number given to some taxpayers by the U.S. Internal Revenue Service (IRS). An ITIN consists of nine digits, beginning with the number nine (i.e., 9XX-XX-XXXX). Since 1996, the IRS has given ITINs to taxpayers and their dependents who are not eligible to obtain a Social Security number (SSN).

Although all ITINs begin with the number “9,” not all taxpayer identification numbers starting with the number “9” are ITINs

Why does the IRS issue ITINs?

All people who have an income—regardless of their immigration status—are required to pay federal taxes. The IRS provides ITINs to people who are not eligible for an SSN so that they can comply with tax laws.

Who uses an ITIN?

People without an SSN file their taxes with an ITIN. Usually someone without an SSN is a person who has not received authorization to work in the United States. This includes both undocumented immigrants and some immigrants who are lawfully present in the U.S. but do not have work authorization. This might include survivors of domestic violence, Cuban and Haitian entrants, student visa-holders, asylum applicants who have not yet received work authorization, and certain spouses and children of individuals with employment visas.

Some people may have been given an SSN but lost their work authorization, such as if their immigration status was cancelled or not renewed. If someone has ever been issued an SSN, is eligible for an SSN, or has an application pending for an SSN, they should not apply for an ITIN.

What is an ITIN for?

The IRS issues ITINs specifically as a way for people without SSNs to pay federal taxes. Even though the IRS issues them just for this purpose, ITINs may sometimes be accepted for other purposes, like opening a bank account, setting up utilities, getting a driver's license, filing state taxes, or getting a mortgage.

Why would undocumented immigrants want an ITIN?

In addition to being required under the law to pay taxes, immigrants benefit from filing income tax returns because:

- ▶ It demonstrates that they are complying with federal tax laws.
- ▶ People who may have an opportunity to become U.S. citizens must prove that they have “good moral character.” Showing they have filed their taxes is one way of doing so.
- ▶ Immigrants can use tax returns as evidence of their work history and physical presence in the U.S. if future laws or policies allow long-term undocumented residents to become legal residents.
- ▶ People with ITINs who file tax returns can claim tax credits in [several states](#).
- ▶ While undocumented immigrants are [not eligible](#) for health care tax credits under the Affordable Care Act, they may have children or spouses who are. The ACA requires families to file taxes to get this health care aid.
- ▶ Workers who receive money when the government finds their employer did not properly pay them who want to ensure the right amount of that money is withheld for taxes. Many immigrants are patriotic and proud to support their country by paying their federal taxes.

What is an ITIN not used for?

An ITIN does not authorize a person to work in the U.S., provide eligibility for Social Security benefits, or provide a person with immigration status.

Do ITIN-filers pay taxes?

Yes! In [2022](#), approximately 3.8 million returns included ITINs, including total taxable income of approximately \$14.4 billion and \$6.5 billion in Social Security and Medicare taxes. ITIN filers also contribute to the economy by paying state and local taxes each year.

Is it safe to use an ITIN?

It depends. For a long time, the IRS has had strong privacy protections in place to ensure that immigrants who report their income and file their taxes are not at risk of having their information shared. Under the Internal Revenue Code (26 U.S.C. § 6103), the IRS is generally prohibited from disclosing taxpayer information, including to other federal agencies. However, certain exceptions apply. For example, the IRS is required to disclose taxpayer information to certain U.S. Treasury Department employees when they request it for tax administration purposes or to other federal agencies if needed for a nontax criminal investigation, and a federal court has ordered that it be provided.

Federal law does not permit the IRS to share private information about taxpayers for civil immigration enforcement. However, in April 2025, Immigration and Customs Enforcement (ICE) asked the IRS to provide the last known addresses of immigrants that ICE thought had a final order of removal and were more than 90 days past the order's date. In response, the IRS shared a limited amount of information with ICE in July 2025. While ICE asked in that request for 1.3 million records, the IRS shared only 47,289 that fit the criteria under the agreement between the agencies.

For more information, see this [FAQ](#).

How should someone evaluate the risks in applying for or renewing an ITIN?

If they already have an ITIN and have not changed their address, the IRS already has access to their information.

Under federal law, ITINs need to be renewed every three years. If an applicant needs to renew their ITIN, and their address has not changed during that time, there is no additional risk from renewing their ITIN.

For those considering applying for an ITIN for the first time, they should consider whether they are legally required to file taxes and the risk of providing

their address to the IRS. If it is likely that ICE or the Department of Homeland Security (DHS) already has that address, the risk of providing it to the IRS may be low.

For example, ICE may already have access to an individual's information if they have applied for an immigration benefit with DHS or U.S. Citizenship and Immigration Services (USCIS). ICE may also already have this information if the individual has an “Alien Number” or “A Number,” or if they have had any other immigration encounters with USCIS, ICE, or other parts of DHS.

What documents must a person present when applying for an ITIN?

ITIN applicants are required to provide proof of their identity, foreign nationality status, and residency. (Proof must be submitted that any applicant claimed as a dependent resides in the U.S., unless they are from Mexico or Canada or are a dependent of U.S. military personnel stationed overseas.)

To apply for an ITIN, the applicant must:

1. Complete a [Form W-7](#), Application for IRS Individual Taxpayer Identification Number,
2. Complete Form 1040, U.S. Individual Income Tax Return (or Form 1040-NR, U.S. Nonresident Alien Income Tax Return), *and*
3. Prove their identity and foreign nationality status by providing a combination of original documents (see the table below) or certified copies of the documents. A certified copy is one that the original issuing agency provides and certifies as an exact copy of the original document and that contains an official stamped seal from that agency. Notarized copies are not acceptable.

The IRS will accept only a combination of the 13 documents listed in the table below as proof of identity and/or foreign nationality status. Applicants who can present a passport have to present only one document. Otherwise, they will need to present at least two documents or certified copies of at least two documents.

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	X	X
U.S. Citizenship and Immigration Services (USCIS) photo identification	X	X
Visa issued by the U.S. Department of State	X	X
U.S. driver's license		X
U.S. military identification card		X
Foreign driver's license		X
Foreign military identification card	X	X
National identification card (must contain name, photograph, address, date of birth, and expiration date)	X	X
U.S. state identification card		X
Foreign voter's registration card	X	X
Civil birth certificate	X**	X
Medical records (valid only for dependents under age 6)	X**	X
School records (valid only for a dependent under age 18, if a student)	X**	X
* Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn't have a date of entry into the United States.		
** May be used to establish foreign status only if documents are foreign.		

How does an applicant file for an ITIN?

An applicant can apply for an ITIN by mail, in person through a designated IRS [Taxpayer Assistance Center](#) (TAC), or with the help of an [Acceptance Agent](#) (AA) or a Certifying Acceptance Agent (CAA) authorized by the IRS. An applicant who resides outside the U.S. may apply by mail or in person to an IRS employee or a designated U.S. diplomatic mission or consular post.

Applicants who apply for an ITIN by mail directly with the IRS must submit either the original of each supporting document or a certified copy of each supporting document.

When should an applicant file for an ITIN?

With [limited exceptions](#), the W-7 form for a new ITIN must be filed alongside a complete tax return. Applicants cannot file their tax return electronically when applying for an ITIN, but must file a paper return. They can apply for an ITIN any time during the year when they have a completed return.

If an applicant's income is high enough that they are required to file a tax return, they should file by the due date (generally in mid-April). If the tax return attached to Form W-7 is filed after the return's due date, an applicant may owe interest and/or penalties. If an individual is not required to file a tax return, there is no penalty for late filing.

How can an ITIN applicant avoid submitting original documents?

Applicants who do not want or are unable to mail their original documents or certified copies to the IRS may take them in person to a TAC or CAA to have the documents (or certified copies) verified and immediately returned to them. Note that Certifying Acceptance Agents can review and certify original documents, whereas Acceptance Agents simply review the original documents and must mail the documents with the ITIN application. Not all TACs provide ITIN-related services, or they may provide them only during restricted business hours. Because the number of TACs and CAAs is limited, many ITIN applicants simply can't take their applications and documents to a TAC or CAA.

- ▶ To find a Certifying Acceptance Agent, visit:
<https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>
- ▶ To schedule an appointment at IRS Taxpayer Assistance Center, visit:
<https://apps.irs.gov/app/office-locator/>

CAAs are allowed to authenticate the passport and civil birth certificate for dependents (though not other forms of acceptable identity documents);

however, they must send the original or certified copies of all other documents directly to the IRS. For primary and secondary applicants, CAAs are [authorized](#) to authenticate all forms of acceptable identification documents, except foreign military identification cards.

How long does it take to receive an ITIN?

At the time of publication, ITIN processing takes approximately 7 to 11 weeks (depending on whether it is tax season, or whether an individual applied from overseas). Any original documents or certified copies submitted in support of an ITIN application should be returned within 60 days. People who do not receive their documents within that timeframe may call the IRS help line at 1-800-829-1040.

Other than responding to any requests for information promptly, there is no action the taxpayer should take. They should not file a second Form W-7 or tax return or contact the IRS about the status of their Form W-7 or their return.

Who processes ITIN applications?

Tax examiners review ITIN applications and supporting documentation. Based on the tax examiner's review, the application will be either:

- ▶ *assigned* – the IRS mails a notice with the assigned ITIN to the applicant;
- ▶ *rejected* – the IRS mails a notice informing the applicant (a) that the ITIN application was rejected, (b) the reason for the rejection, and (c) that the applicant must file another application to reapply for an ITIN; or
- ▶ *suspended* – the ITIN application is suspended because of a procedural issue or because it has questionable information. (IRS guidelines define a questionable application as one where the tax examiner identifies one or more discrepancies on the application. A procedural issue is one in which the applicant did not properly complete the application or did not attach the required documentation to the application.)

How long is an ITIN valid?

In 2015, Congress mandated (P.L. 114-113) that people who received ITINs prior to January 1, 2013, were required to renew their ITINs on a staggered schedule

between 2017 and 2020. The law also stated that an ITIN will expire if the person to whom it was issued fails to file a tax return for three consecutive years.

An ITIN issued after December 31, 2012, will remain valid unless the person to whom it was issued does not file a tax return—or is not included as a dependent on the return of another taxpayer—for three consecutive years.

Who needs to renew their ITIN?

Two categories of ITINs have expired and need to be renewed:

- ▶ Any ITIN that wasn't included on a U.S. federal tax return at least once for the last three tax years.
- ▶ ITINs assigned before 2013.

What is the process for renewing an ITIN?

The process for renewing an ITIN is the same as the process for applying for a new ITIN. Applicants are required to submit *identity* and *foreign nationality* status documents (see “What documents must a person present when applying for an ITIN?” above), and proof of U.S. residency must be included for applicants claimed as dependents. However, unlike new ITIN applications, renewal applications do not require that a tax return be attached.

To file for an ITIN renewal, fill out the Form W-7 and check the “Renew an existing ITIN” box. If an individual has an expired ITIN but is not required to file taxes, they do not need to renew their ITIN. If they are required to file a U.S. federal tax return using that ITIN (including for a dependent) in the future, they will need to renew the ITIN at that time.

What if an ITIN filer is issued an SSN?

If a taxpayer receives an SSN after previously using an ITIN, they should stop using their ITIN and use the SSN to file instead. The taxpayer should use the SSN to file their tax return even if the SSN does not authorize employment or if they lose their employment authorization. An ITIN will not be issued to the taxpayer once they have been issued an SSN.

What are the barriers to getting an ITIN?

Because ITIN applicants face many difficulties obtaining certified copies of their identity documents, and because of the limited options for in-person verification of these documents, many ITIN applicants may be forced into the vulnerable position of going without valuable identity documents for weeks or months (or longer, if their documents are lost). For some, this has proven too risky and burdensome.

Potential ITIN applicants may also be concerned about the IRS's limited cooperation with federal immigration enforcement and fear that their tax information will be used against them.

What problems are created by the barriers to getting an ITIN?

When the requirements for getting an ITIN are too hard to meet:

- ▶ Immigrants will not be able to get an ITIN and file income tax returns. As a result, they won't be able to comply with their obligations under federal tax laws.
- ▶ Immigrants who can't get an ITIN or file tax returns will face problems if they ever become eligible for immigration relief. Certain applications require proof that the applicant has filed tax returns to establish that they have "good moral character."
- ▶ Immigrants who can't get an ITIN or file tax returns will also find it harder to prove their work history and that they have been physically present in the U.S. for a certain amount of time, which is also relevant for certain immigration applications.
- ▶ Low-income immigrants will be prevented from claiming tax supports for which they or their dependents are eligible, including the Child Tax Credit (CTC), the Additional Child Tax Credit (ACTC), and credits under the Affordable Care Act (ACA). Barriers to obtaining the CTC and ACTC can push low-income children deeper into poverty.
- ▶ If they can't file tax returns, mixed-immigration status families with members who are eligible for health insurance under the ACA won't be able to provide the information about their health insurance and income that the IRS needs to reconcile the tax credit that was advanced to them

with the tax credit for which they're actually eligible. This could prevent them from being able to renew their health insurance the following year.

- ▶ Immigrants will not feel like they can fully integrate and participate in their new country.