

Individual Taxpayer Identification Number (ITIN) Quick Facts:

1. What is an ITIN?

- a. An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the IRS to individuals who are not eligible to obtain a Social Security number (SSN).
- b. An ITIN does not completely replace an SSN, but is used to allow individuals without SSNs to file their tax returns and comply with both federal and state tax laws.

2. How to apply for an ITIN?

- a. Applicant must complete a [Form W-7](#) along with their federal income tax return, and
- b. Prove their identity and foreign nationality status by providing original or certified copies of certain documents proving both identity and foreign nationality status (must be current and not expired documents):

Document that proves both identity <i>and</i> foreign status	Documents that prove only identity	Documents that prove identity or foreign status (not both)
<ul style="list-style-type: none"> • Passport 	<ul style="list-style-type: none"> • Driver's license issued in the U.S. • Foreign driver's license • Identification card issued by a state within the U.S. • U.S. military identification card 	<ul style="list-style-type: none"> • U.S. Citizenship and Immigration Services photo identification • Visa issued by the U.S. Department of State • Foreign military identification card • National identification card (must be current and include photo, name, address, DOB, and expiration date) • Foreign voter registration card • Civil birth certificate • Medical records (only for dependents under age 6) • School records (only for dependents under age 14 or under age 18 if a student)

- c. Where to apply: <https://www.irs.gov/individuals/how-do-i-apply-for-an-itin>
 - i. Mail in W-7, tax return, and proof of identity and foreign status documents to the IRS;
 - ii. Apply using in person services of an IRS-authorized [Certifying Acceptance Agent](#); or
 - iii. Make an appointment at a designated [IRS Taxpayer Assistance Center](#).

3. Do I need to renew my existing ITIN?

- a. All ITINs expire if they are not used on a federal tax return for three years in a row;
- b. All ITINs issued before 2013 with middle digits of 88 (Ex: 9XX-88-XXXX) expired on December 31, 2020 and need to be renewed;
- c. All ITINs issued before 2013 that have not already been renewed with middle digits 90, 91, 92, 94, 95, 96, 97, 98, or 99 also expired at the end of 2020 and need to be renewed;
- d. Additionally, any ITINs with middle digits 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, or 87 that expired in 2016, 2017, 2018, or 2019 can also be renewed.

4. How do I renew my existing ITIN?

Follow the same process as detailed above for applying for a new ITIN (however a tax return is not required to be attached).

5. Benefits of having an ITIN.

- a. Even individuals without a social security number that work in the U.S. are required to pay income taxes. Obtaining an ITIN is necessary for to complete this process.
- b. Immigrants can use tax returns to document their work history and physical presence in the U.S in order to be eligible for legal immigration status under any future immigration reform.
- c. An ITIN can also be used to assist individuals in opening bank accounts.
- d. **Federal Tax Credits**
 - i. Individuals that file their tax return using an ITIN are eligible for the federal Child Tax Credit. This is a refundable tax credit worth up to \$2,000 per qualifying child and \$500 per qualifying dependent.
 - ii. Filing a tax return with an ITIN is required in order to be able to claim insurance-premium tax credits for family members, often U.S. citizen children, who are eligible for health care coverage under the Affordable Care Act.
 - iii. Only children with valid social security numbers (SSNs) qualify for the child tax credit. A child with an ITIN but no SSN does not qualify.
- e. **California Earned Income Tax Credit (CalEITC)**
 - i. Individuals that file their tax return using an ITIN are now eligible for the CalEITC. Individuals at least 18 years of age or with a qualifying child that earned \$30,000 or less in 2020 are eligible to receive a tax credit of up to \$3,027 depending on exact income and family size.
 - ii. The CalEITC is a refundable credit, so if it exceeds your total state tax bill you will receive cash back. The CalEITC can only be claimed by those with a valid SSN or ITIN.
- f. **California Young Child Tax Credit (YCTC)**
 - i. Individuals eligible for the CalEITC that have at least one child under the age of 6 also qualify for California's YCTC of \$1,000.

6. How long will it take to receive an ITIN?

ITIN is generally assigned within six to eight weeks if applicant qualifies, however current wait times can be as long as 20 weeks due to the pandemic.

7. Is it safe for undocumented workers to use an ITIN?

- a. The IRS has 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.
- b. The IRS is generally prohibited from sharing taxpayer information under section 6103 of the Internal Revenue Code (IRC).
- c. Exceptions exist that allow for disclosure to certain U.S. Treasury Department employees for tax administration purposes and other federal agencies if needed for specified nontax criminal investigations.
- d. The California Franchise Tax Board (FTB) has even stronger regulations in place to protect taxpayer information from being disclosed.
 - i. The FTB's exception for sharing information with authorities needed for nontax criminal investigations applies only to acts of terrorism.

These materials were last updated on January 21, 2021