**What is an ITIN?**

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and [are not eligible](https://www.ssa.gov/ssnumber/) to obtain, a Social Security number (SSN) from the [Social Security Administration (SSA)](https://www.ssa.gov/ssnumber/).

**What is an ITIN used for?**

IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those [not eligible](https://www.ssa.gov/ssnumber/) for Social Security numbers. They are issued regardless of immigration status, because both resident and nonresident aliens may have a U.S. filing or reporting requirement under the Internal Revenue Code. ITINs do not serve any purpose other than federal tax reporting.

An ITIN **does not:**

* Authorize work in the U.S.
* Provide eligibility for Social Security benefits
* Qualify a dependent for Earned Income Tax Credit Purposes

**Do I need an ITIN?**

Does the following apply to you?

1. You do not have an SSN and [are not eligible](https://www.ssa.gov/ssnumber/) to obtain one, and
2. You have a requirement to furnish a federal tax identification number or file a federal tax return, and
3. You are in one of the [following categories](https://www.irs.gov/individuals/international-taxpayers/determining-an-individuals-tax-residency-status):
   * Nonresident alien who is required to file a U.S. tax return
   * U.S. resident alien who is (based on days present in the United States) filing a U.S. tax return
   * Dependent or spouse of a U.S. citizen/resident alien
   * Dependent or spouse of a nonresident alien visa holder
   * Nonresident alien claiming a tax treaty benefit
   * Nonresident alien student, professor or researcher filing a U.S. tax return or claiming an exception

**We have an IRS certifying acceptance agent (CAA) at the office.**