

Individual Taxpayer Identification Number (ITIN)

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued to nonresident Aliens (NRA) by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a range of 70-88 in the fourth and fifth digit. Effective **April 12, 2011**, the range was extended to include 900-70-0000 through 999-88-9999, 900-90-0000 through 999-92-9999 and 900-94-0000 through 999-99-9999. IRS issues ITIN's to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA).

ITIN's 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.

Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN.

See [General ITIN Information](#)

What is an ITIN used for?

ITIN's are for federal tax reporting only, and are not intended to serve any other purpose. IRS issues ITIN's 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 for Social Security Numbers (SSNs).

An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

See [General ITIN Information](#)

Who needs an ITIN?

IRS issues ITIN's to foreign nationals and others who have federal tax reporting or filing requirements and do not qualify for SSNs. A non-resident alien individual not eligible for a SSN who is required to file a U.S. tax return only to claim a refund of tax under the provisions of a U.S. tax treaty needs an ITIN.

Other examples of individuals who need ITIN's include:

- A nonresident alien required to file a U.S. tax return
- A U.S. resident alien (based on days present in the United States) filing a U.S. tax return

- A dependent or spouse of a U.S. citizen/resident alien
- A dependent or spouse of a nonresident alien visa holder

If you are being put on the UW's Payroll please ask your school's divisional payroll coordinator for your title on the payroll system and then reference [Identification Number Requirements \(Social Security Number \(SSN\) or Individual Taxpayer Identification Number \(ITIN\)\)](#) to determine whether you need an SSN or ITIN.

If you already have obtained or applied for either an SSN or ITIN then you are not eligible for the other as both are U.S. Taxpayer Identification Number and a person is only allowed to have one of these numbers, never both.

See [General ITIN Information](#)

How do I know if I need an ITIN?

If you do not have a SSN and are not eligible to obtain a SSN, but you have a requirement to furnish a federal tax identification number or file a federal income tax return, you must apply for an ITIN.

If you have an application for a SSN pending, do not file Form W-7. Complete Form W-7 only if the Social Security Administration (SSA) notifies you that a SSN cannot be issued.

To obtain a SSN, see Form SS-5, Application for a Social Security Card. To get Form SS-5 or to find out if you are eligible to obtain a SSN, go to [Social Security Administration](#) or contact a SSA office. By law, an alien individual cannot have both an ITIN and a SSN.

IRS processes returns showing SSNs or ITIN's in the blanks where tax forms request SSNs. IRS no longer accepts, and will not process, forms showing "SSA205c," "applied for," "NRA," blanks, etc.

See [General ITIN Information](#)

Are ITIN's valid for identification?

No. ITIN's are for federal tax reporting only, and are not intended to serve any other purpose.

See [General ITIN Information](#)

How do I apply for an ITIN?

For Payroll payment purposes for titles listed at [Identification Number Requirements \(Social Security Number \(SSN\) or Individual Taxpayer Identification Number \(ITIN\)\)](#) as requiring an ITIN and for Non-Payroll Payments.

Applying through UW IRS ITIN Certified Acceptance Agent (CAA):

- UW-Madison Accounting Services does ITIN applications as a courtesy service to the university community to avoid having to send visitors to the local Internal Revenue Service (IRS) office as required by the IRS.
- Appointments are required if you are applying through the UW.
- No walk-in appointments.
- To set up an appointment please contact [Jose A. Carus, Jr.](#) (Tax Compliance Manager) at jcarus@bussvc.wisc.edu.
- For the ITIN application appointment you will need to bring your (1) original passport, (2) printed copy of electronic I-94 plus Homeland Security stamp in passport or ESTA and Homeland Security stamp in passport, (3) I-20 or DS-2019 if on an F-1 or J-1 Visa status, and (4) letter from the paying department stating the type of payment you are receiving and the amount (Invitation, payroll appointment, or Fellowship/Scholarship Letter).
- **Special Note:** Please note that the Internal Revenue Services (IRS) only allows the UW IRS ITIN Acceptance Agent (CAA) to apply for Individual Taxpayer Identification Number (ITIN) for to people that we make payments to. In the past we could also accept application without payments but the IRS changed their policy back in January 2004. The reason we received for the policy change is that many people were getting ITIN's for identification purposes (bank accounts, phone setup, etc.). The ITIN's are only for tax reporting purposes so the IRS changed to say that we can only apply for an ITIN if a payment is made by us or if the person needs it for tax reporting purposes, in which case the original completed tax return must be submitted with the ITIN application.
- **Special Note:** If you are not receiving a payment from the UW we cannot apply for an ITIN for you. If the purpose for requesting an ITIN is for the tax return you must apply for the ITIN through the local IRS office as the UW does not do this due to the liability of accepting your original tax return.

Applying through the Local Internal Revenue Service (IRS) Office Directly:

You can also apply for the ITIN at local Internal Revenue Service Office. See [IRS Office Locator](#) for more information.

Applying through the Internal Revenue Service (IRS) Office via mail:

Use the latest revision of Form W-7, [Application for IRS Individual Taxpayer Identification Number](#) to apply. Attach a valid federal income tax return, unless you qualify for an exception, and include your original proof of identity or copies certified by issuing agency and foreign status documents.

Because you are filing your tax return as an attachment to your ITIN application, you should not mail your return to the address listed in the Form 1040, 1040A or 1040EZ instructions. Instead, send your return, Form W-7 and proof of identity and foreign status documents to:

Internal Revenue Service
Austin Service Center
ITIN Operation
P.O. Box 149342
Austin, TX 78714-9342

You may also apply using the services of an IRS-authorized [Acceptance Agent](#) or visit some key IRS [Taxpayer Assistance Center](#) in lieu of mailing your information to the IRS in Austin. Taxpayer Assistance Centers (TACs) in the United States provide in-person help with ITIN applications on a walk-in or appointment basis. Applicants outside the United States should contact U.S. Tax Attachés in Beijing, Frankfurt, London, or Paris. The IRS's ITIN Unit in Austin issues all numbers through the mail.

See [General ITIN Information](#)