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ITIN Application Guide



ITINs are a powerful tool that can open doors for undocumented individuals who are not eligible for a SSN.

Use this guide to learn how to apply for an ITIN and how to access free or low-cost tax assistance resources.

To learn more about ITINs, visit

thedream.us/itin



Before You Start



Did you check to see if you already have an ITIN?!

As an undocumented student, you may already have an ITIN and not know it. If your parents have filed income taxes and claimed you as a dependent, it's likely that you already have an ITIN! To find out if you already have an ITIN, read our [How to Determine if You Already Have an ITIN Guide](#).

If you have a Social Security Number (SSN), you do not need an ITIN.

Materials Needed for the ITIN Application:

You will need the following materials for the ITIN application:

- 1. Form W-7** – [Form W-7](#) is used to apply for an IRS Individual Taxpayer Identification Number (ITIN). You must fill out Form W-7 and submit it to the IRS along with a completed tax return (Form 1040).
- 2. Form 1040** – [Form 1040](#) is used to file an annual income tax return. (Leave the SSN field blank on the tax return.)
- 3. Proof of Identity & Foreign Status Documents** – You are required to submit documents to the IRS to verify your identity and foreign status. Your document(s) must be current and not expired. The IRS has issued a list of 13 documents that will be accepted for this purpose – view the list of supporting documents on page 4 of the [Form W-7 Instructions](#). (If you submit a passport or certified copy from the issuing agency then you do not need to submit any other documentation.)



TIP: To prevent having to mail your identification documents to the IRS, make an appointment with an IRS-authorized Certifying Acceptance Agent (CAA) or IRS Taxpayer Assistance Center (TAC) location that offers document authentication services. (Read more in the [3 Options to Apply for an ITIN](#) section.)

Once you have filled out both Form W-7 and Form 1040, attach Form W-7 to the front of your tax return (Form 1040). Make copies of the entire application packet (including your identification documents) for your records. You will then mail your application to the IRS.

Once the IRS receives your complete application, the IRS will assign an ITIN to your tax return and mail you an [ITIN Assignment letter](#) (on green paper) with your ITIN number. This usually takes 7-14 weeks. It can take longer during the tax season (January – April). If you have not received your ITIN Assignment letter after 14 weeks from submitting your Form W-7 and your tax return, you can call the IRS at 1-800-829-1040 to check the status of your application. For more information, view the [IRS' ITIN Documentation FAQs](#).



Options to Apply for an ITIN

There are 3 ways you can apply for an ITIN. The first option (and the second option, depending on the TAC location) will enable you to apply for an ITIN without having to mail your identification documents to the IRS.

1. Make an in-person appointment with an IRS-authorized Certifying Acceptance Agent (CAA)

This option will enable you to apply for an ITIN without having to mail your identification documents to the IRS.

2. Make an in-person appointment at an IRS Taxpayer Assistance Center (TAC)

Depending on the location, you may be able to apply for an ITIN without having to mail your identification documents to the IRS. Look for locations that offer document authentication services.

3. Mail in your ITIN Application

This option requires you to mail your identification documents to the IRS.

No matter which option you choose, it takes at minimum 2 months to receive an ITIN. Once the IRS receives your complete application, you should receive a mailed ITIN Assignment letter (on green paper) from the IRS with your ITIN. This usually takes within 7-14 weeks but it can take longer during the tax season (January – April).

Option 1 - Make an in-person appointment with an IRS-authorized Certifying Acceptance Agent (CAA)

This option will enable you to apply for an ITIN without having to mail your identification documents to the IRS.

A Certifying Acceptance Agent (CAA) can assist you in completing and submitting your [Form W-7](#), Application for IRS Individual Taxpayer Identification Number. The CAA will review and authenticate your required identification documents (e.g. your passport or birth certificate) during an in-person meeting and then return these documents to you. This means you will not need to mail your identification documents to the IRS with your application. This is important because you would otherwise be without your documents for the several weeks or months that it will take the IRS to process your application. The CAA can also help you complete [Form 1040](#).



TIP: It is best not to use an Acceptance Agent (AA) to file your ITIN application because they cannot visually review and authenticate your original identification documents. AAs would have to mail the identification documents with the ITIN application.

It will cost you money to meet with a CAA. Their fee to assist in the completion of Form W-7 and authenticate identification documents can range between \$200-\$500. To find a CAA near you, visit the [IRS CAA Directory](#) and click on the state in which you live. Note that this directory lists both CAAs and AAs. AAs are denoted with an asterisk (*); CAAs do not have an asterisk. (NOTE: An AA cannot authenticate your identification documents. A CAA can.)

To select the right CAA for you, review the [IRS CAA Directory](#) and complete the following prior to scheduling an appointment:

1. Only look at business names that do NOT have an asterisk (*). This denotes that they have CAAs that can assist you with your Form W-7 and authenticate your identification documents in-person.
2. Pick 3-5 businesses near you and conduct online research of the company. If available, review their website and online reviews.
3. Review the "Fraud Warning" on page 7 of [Immigrants Rising ITIN Guide](#). Though most tax preparers provide honest and excellent services to clients, there are some unscrupulous tax return preparers that file false and fraudulent tax returns.
4. Call your top choices to ask about their service fees, and to confirm you can schedule an appointment with a CAA to fill out Form W-7 and authenticate identification documents. Here's a list of questions you could ask:
 - a. Do you provide tax preparation and filing services for individuals needing to apply for an ITIN?
 - b. If yes, do these services include a Certifying Acceptance Agent (CAA) who can authenticate documents?
 - c. How much do you charge for these services?
 - d. What is the service fee breakdown for filing and submitting Form W-7 versus assistance with Form 1040 to file an annual tax return? (NOTE: You may be able to find free or low-cost tax help with completing Form 1040.)
5. Once you've determined what business to use, call and schedule an appointment with a CAA. At the end of the appointment, make sure you receive your identification documents back and a copy of all application forms.

Option 2 - Make an in-person appointment at an IRS Taxpayer Assistance Center (TAC)

Depending on the location, you may be able to apply for an ITIN without having to mail your identification documents to the IRS. Look for locations that offer document authentication services.

Make an appointment with your local [IRS Taxpayer Assistance Center \(TAC\)](#). TAC services are free and by appointment only. Appointments are limited (especially during tax season). You can make an appointment by calling 1-844-545-5640 or by visiting [Your Local IRS Office](#). For more information, review this [ITIN Authenticating TACs](#) website.

Some, but not all, TAC locations are able to authenticate your identification documents. If a TAC location offers document authentication, they can verify your original or certified copies of your identification documents and then return them to you. TAC locations that don't offer identification document authentication services will mail the original documents along with Form W-7 and your tax return (Form 1040) to the IRS for processing.

Bring your completed Form 1040 (tax return), Form W-7 (Application for IRS ITIN), and original or certified identification documents to the TAC office. They will help you apply for your ITIN and file your tax return. You can view the list of supporting identification documents on page 4 of the [Form W-7 Instructions](#). At the end of the appointment, make sure that you receive a copy of all forms/documents for your records.

Option 3 - Mail in your ITIN Application

This option requires you to mail your identification documents to the IRS.

Mail your completed Form W-7, tax return, and original or certified copies of identification documents to:

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

You will only file a tax return to the above address once – this will be when you file Form W-7 and supporting materials to get an ITIN. In future years, when you have an ITIN, you will file your tax return as directed in Form 1040 instructions.



TIP: If you will need your original documents for any purpose within 14 weeks of submitting your ITIN application, you should apply in person with a CAA or at an IRS Taxpayer Assistance Center that offers document authentication services. You may also choose to submit certified copies of documents from the issuing agency instead of original documents. The IRS will return your original documents to you at the mailing address inputted on your Form W-7. You do not need to provide a return envelope, but you can. Include a prepaid Express Mail or courier envelope for faster return delivery of your documents. If your original documents are not returned within 14 weeks, you can call the IRS at 1-800-908-9982. (Source: [IRS How do I apply for an ITIN?](#))

Free & Low-Cost Tax Assistance Resources

There are several free or low-cost tax preparation resources including:

1. **IRS Free File** – If you are comfortable preparing your own tax return, you can use [IRS Free File](#) to prepare and file your federal income tax form online for free. The IRS Free File program is a Public-Private Partnership (PPP) between the IRS and the Free File Alliance, a group of leading tax preparation companies that help taxpayers prepare and file their federal taxes online for free.

2. **Volunteer Income Tax Assistance (VITA) sites** – The VITA program generally offers free tax assistance to individuals who make \$60,000 or less, persons with disabilities and limited English-speaking taxpayers who need assistance in preparing their own tax returns. All sites can assist with completing Form 1040, but not all sites offer CAA services to fill out Form W-7. For more information on VITA programs, visit the [IRS Free Tax Return Preparation site](#).
 - a. [VITA sites that offer CAA Services](#) – These sites can assist with completing Form W-7 and Form 1040, and authenticating your identification documents. There may be other locations that are not listed – contact your local VITA site and ask if they offer CAA services for completing Form W-7.

 - b. [VITA Locator Tool](#) – Use this resource to find VITA programs near you. Contact the individual site to inquire how to receive free tax assistance and ask if they offer CAA services for completing Form W-7. If they do not provide CAA services, you can still use VITA to fill out Form 1040. Just leave the SSN field blank.

 - c. VITA programs often partner with colleges, community and neighborhood centers, libraries, and other community locations. Ask your college faculty or staff if they know of any local or on-campus VITA program services. Many business/accounting faculty at colleges and universities participate in VITA programs or are familiar with local sites.

3. **Low Income Taxpayer Clinics (LITC)** – Low Income Taxpayer Clinics (LITC) assist low-income individuals who have a tax dispute with the IRS, and provide taxpayer education and outreach to individuals who speak English as a second language. Some LITC locations may have experience handling ITIN tax filer and applicant issues. [Find LITC locations near you](#) by scrolling down to the “Need legal help with a tax issue? Find your local clinic” section. Services are provided for free or for a small fee. Contact your closest LITC and ask if they provide Form W-7 services for ITIN applications. If yes, also ask if they provide CAA services for authenticating identification documents.

For additional ITIN resources, visit

thedream.us/itin

