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IMMIGRATION
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ASSOCIATION



MJA International Law Group, APC

Visas@ILGLawgroup.com (858) 259-0755

Understanding the Individual Taxpayer Identification Number (ITIN)

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is issued by the IRS and is for individuals who need a U.S. taxpayer identification number but are not eligible for a Social Security Number (SSN).

For many foreign nationals, particularly those seeking U.S. immigration benefits, proving tax compliance is critical. An ITIN is often essential for this purpose, as it allows individuals to fulfill their tax obligations in the United States. Additionally, ITINs are invaluable for business-related activities. Foreign nationals without an SSN frequently need an ITIN to engage in U.S. financial activities. This includes essential tasks like opening a U.S. bank account.

Caution Against ITIN-Related Scams

- ITINs do not authorize work in the United States and cannot be used for employment verification.
- ITIN holders are not eligible for Social Security benefits.
- An ITIN does not provide legal immigration status.

You may need an ITIN for U.S. tax purposes if you're not eligible for an SSN and fall into one of these categories:

- A nonresident foreign individual who is required to file a U.S. tax return. (Note: for ITINs, "nonresident" and "resident" are defined by tax law, not immigration law.)
- A nonresident foreign individual claiming benefits under a tax treaty.
- A U.S. resident foreign individual who is considered a resident for tax purposes based on your time spent in the U.S. and is filing a tax return.
- A foreign individual who can be claimed as a dependent or spouse on a U.S. tax return.

- A resident or nonresident filing a joint tax return with a spouse who is a U.S. citizen or resident.
- A nonresident international student, professor, or researcher filing a U.S. tax return or claiming an exception.

How to Apply for an ITIN

To start your ITIN application, complete Form W-7, Application for IRS Individual Taxpayer Identification Number.

Apply by mail or in person – You can apply for an ITIN by mail or in person using an IRS-authorized Certifying Acceptance Agent (CAA) in the United States or abroad. Applicants in the United States can also apply in person at an IRS Taxpayer Assistance Center (TAC). One advantage of applying in person is that the applicant does not have to mail original documents to the IRS.

Expiration of ITINs

ITINs expire if not used on a federal tax return for three consecutive years.

For more information about ITINs, please visit the IRS website at irs.gov or contact your attorney.

This flyer is intended for general information purposes only and does not constitute legal advice. You should not act or rely on any information in this flyer without seeking the advice of a competent, licensed attorney.

We are closely monitoring the situation and encourage you to contact our office if you have any questions.

MJA International Law Group, APC
514 Via de la Valle, Suite 301
Solana Beach, CA 92075

Visas@ilglawgroup.com
Tel: (858) 259-0755