



U.S. ARMY OKINAWA

★ TORII STATION ★



LEGAL ASSISTANCE

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ITIN FACT SHEET

Adapted from an article by Camp Zama Legal Assistance Office

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). 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 to obtain, a Social Security Number (SSN) from the Social Security Administration (SSA).

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 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 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:
 - 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

If so, then you must apply for an ITIN at:

<https://www.irs.gov/credits-deductions/individuals/how-do-i-apply-for-an-itin>