



## Preparing for Immigration Relief: Information about the Tax Preparation Process and Individual Taxpayer Identification Number (ITIN)\*

*Although we do not know yet if or when the President will take executive action on immigration (e.g. by announcing an “administrative relief” program), there are some documents you can gather now to help you prepare for an administrative relief program in the future. This document provides information, including common questions and answers about the tax preparation process generally and the process of obtaining an Individual Taxpayer Identification Number (ITIN), which can be used to file taxes in order to prepare for a possible administrative relief program.*

### **Q1: Who is required to file a federal income tax return?**

A: Generally, you must file a federal income tax return if your income is above a certain level. However, the Internal Revenue Service (“IRS”)—the U.S. government agency that collects taxes—also looks at other factors, including whether you are married, single, or the head of household (known as your “filing status”), your age, and the type of income you received. The IRS publishes the filing requirements every year to help people determine whether they are required to file a federal income tax return. You can find these requirements in the “Filing Requirements” section of the instructions of the IRS form you use to file your taxes (e.g. Forms 1040; 1040A; 1040EZ, look at charts A,B, or C).<sup>1</sup> For example, for income earned in 2013, married individuals filing jointly were required to file if they were both under 65 years of age at the end of 2013 and their gross income was \$20,000 or more.<sup>2</sup> Everyone, regardless of immigration status should review the filing requirements section every year to determine whether they are required to file because the amount could change every year.

Even if you are not required to file a federal income tax return based on your income level, there may be other reasons to file. For example, to get a refund of any federal income tax withheld or if you qualify for certain tax credits, including the Earned Income Credit, Additional Child Tax Credit, and others. Consult a professional tax preparer for more information.

### **Q2: Can I file an income tax return without a Social Security Number (SSN)?**

A: Yes, if you do not have a Social Security Number (SSN), and you are not eligible to get a SSN<sup>3</sup>, you may file your federal income tax return using an Individual Taxpayer Identification Number (ITIN). ITIN’s are issued by the IRS regardless of immigration status. If you qualify for a SSN, or if you already have an ITIN, then you can file a tax return using regular tax filing procedures. ITINs issued on or after January 1, 2013 will expire on December 31, five years after the ITIN was issued (the five years includes the year the ITIN was issued).<sup>4</sup>

### **Q3: What is an Individual Taxpayer Identification Number (ITIN)?**

A: An Individual Taxpayer Identification Number (or ITIN) is a nine-digit number that begins with the number nine (e.g. 9XX-XX-XXXX). This number allows the IRS to process a person’s taxes when the person does not have, or is not eligible to, get a Social Security Number (SSN). If you do not have a SSN you must have an ITIN to file a federal tax return. It is important to remember that an ITIN is not a SSN; it is used for reporting federal taxes only. It does not give permission for people to work in the U.S. By law a non-U.S. citizen cannot have both an ITIN and a SSN.

### **Q4: Who is eligible for an ITIN?**

A: Anyone who has to file a federal tax return and is not eligible for a SSN is eligible to get an ITIN. If you do not have a SSN you must have an ITIN to file a federal tax return. This includes most undocumented immigrants. Remember that anyone who earns money from **any** source while living in the U.S. has to file a tax return if they earned more than a certain minimum amount of money.

### **Q5: How do I get an ITIN?**

A: To get an ITIN, you **must** send an ITIN application (Form W-7<sup>5</sup>) **with** your federal income tax return. This means that you

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<sup>1</sup> For more information visit the IRS website, and read the Frequently Ask Questions and Answers page, available at <http://www.irs.gov/Help-&-Resources/Tools-&-FAQs/FAQs-for-Individuals/Frequently-Asked-Tax-Questions-&-Answers>.

<sup>2</sup> As identified in the 2013 instructions to Form 1040 (Chart A), available at <http://www.irs.gov/publications/p554/ch01.html>.

<sup>3</sup> To get 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 get a SSN, go to the [Social Security Administration](http://www.socialsecurity.gov/ssnumber/) (SSA) website: <http://www.socialsecurity.gov/ssnumber/> or contact a SSA office.

<sup>4</sup> Information about ITINs and expiration dates available at <http://www.irs.gov/Individuals/General-ITIN-Information>.

<sup>5</sup> More information available on the IRS website at <http://www.irs.gov/Individuals/Individual-Taxpayer-Identification-Number->

can only apply for an ITIN when you are ready to file your tax return, which is generally on or after January 1<sup>st</sup>, but before April 15<sup>th</sup> of each year. **The IRS will not accept an ITIN application without a tax return form.**

Along with your Form W-7 and your tax return, you will need to prove your identity and foreign status to apply for an ITIN. To prove your identity and foreign status you must provide at least **two documents. Both of these documents must either be originals or certified<sup>6</sup> copies.** If you are using a certified copy, it is the agency who issued the document that must certify the document to the taxpayer's identity and foreign status.<sup>7</sup> For example, to prove your identity the IRS will accept a U.S. driver's license, foreign driver's license and a few other documents. To prove your foreign status the IRS will accept a national identification card,<sup>8</sup> civil birth certificate and a few other documents. However, if you submit an **original or certified copy of your passport** from your country of origin, you do *not* need to submit a second document to prove your identity and foreign status because the IRS accepts an original or certified copy of your passport as proof of both identity and foreign status.

**Q6: What can happen if I do not file a tax return when I owe taxes?**

A: If you do not file a tax return when you owe taxes, you can face serious tax penalties, audits, and potential criminal prosecution. Tax penalties are monies owed to the IRS in addition to the original tax amount. A tax audit means that the IRS will start looking into your financial history to see if you reported less income than you actually earned or did not file a tax return when you were required to do so. A tax audit may also lead to more tax penalties. In some cases the IRS can seek criminal prosecution against you for purposely avoiding paying taxes.<sup>9</sup>

**Q7: Who can I contact if I have questions about my taxes?**

A: For questions about filing tax returns, applying for an ITIN, notices received from the IRS, or any other tax- related questions, you may contact the IRS by calling 1-800-829-1040. This phone line is available from 7:00 a.m. to 7:00 p.m. (your local time), Monday through Friday, with options available in English and Spanish. You can also visit the IRS website ([www.irs.gov](http://www.irs.gov)) for other information or visit the Taxpayer Assistance Centers, operated directly by IRS staff, to get your questions answered. For a list of offices locations, visit the IRS website under "office locator."<sup>10</sup> You can also obtain a record of your past tax returns ("transcripts") from the IRS.<sup>11</sup>

**Q8: Can I get free help with the process of filing taxes?**

A: Yes, you can get free help from the Taxpayer Assistance Centers (TACs) and the Volunteer Income Tax Assistance Clinics (VITA- Clinics).<sup>12</sup> VITA Clinics are community programs that prepare taxes for free for people whose income is less than \$52,000. The VITA Clinic volunteers are certified by the IRS to help taxpayers file their taxes and to inform taxpayers of any special tax credit eligibility.

**Q9: Does the IRS provide information in other languages besides English about tax filing?**

A: Yes. The IRS website has information available in several languages, including Spanish, Chinese, Korean, Vietnamese, and Russian. You can get this information by clicking the "languages" drop-down menu at the top right corner of the IRS website to see several publications and forms in the different languages.<sup>13</sup>

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<sup>6</sup> A certified document is a document that the agency that originally issued the document certifies is an exact copy of the original document, and has an official stamped seal from that agency. Foreign consulates and departments of state are examples of agencies that can provide certified documents. A certified document is different from a notarized document because while a notarized document is witnessed and stamped with a seal by a notary public to ensure its authenticity, it is not a "certified" or official second copy of the original document. A notarized document will **not** be accepted to verify identity or foreign status for ITIN applications.

<sup>7</sup> For a complete list of documents that the IRS will accept as a certified or original copy to prove the applicant's identity or foreign status visit the IRS website at <http://www.irs.gov/Individuals/Revised-Application-Standards-for-ITINs>. Note: Documents must be current (not expired) and show the photo, name, current address, and date of birth of the applicant along with the expiration date of the document. If the documentation does not have an expiration date, it must have been issued within the last 12 months.

<sup>8</sup> Must show photo, name, current address, date of birth, and expiration date.

<sup>9</sup> 26 U.S.C. §6501(c)(1-3).

<sup>10</sup> Visit <http://www.irs.gov/uac/Contact-Your-Local-IRS-Office-1>.

<sup>11</sup> To print transcripts or ask that they be mailed to you, visit: <http://www.irs.gov/Individuals/Get-Transcript>.

<sup>12</sup> For more information on how to locate a VITA Clinic, please go to <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers> or call 1-800-906-9887.

<sup>13</sup> Although the entire site is not translated in other languages, the most important information/forms have been translated.