



Individual Tax Identification Number

What is an ITIN?

An ITIN, or Individual Taxpayer Identification Number, is a tax processing number issued by the Internal Revenue Service (the tax authorities for the United States) for certain international students, scholars, staff, their families and short-term visitors. The ITIN is only available to individuals who cannot get a Social Security Number (SSN). It is a 9-digit number, beginning with the number "9", formatted like an SSN (NNN-NN-NNNN).

What is the purpose of an ITIN?

ITIN's are only used for federal income tax purposes. Some banks, landlords and other business will accept an ITIN instead of a Social Security Number. However, having an ITIN does not:

- o Entitle the recipient to Social Security Retirement benefits;
- o Imply anything about someone's immigration status;
- o Give an individual the right to work in the U.S.

How do I apply for an ITIN?

To obtain an ITIN, you must complete IRS Form W-7, Application for IRS Individual Taxpayer Identification Number. To download the form W-7, visit the International Revenue Service's website at:

<http://www.irs.gov/pub/irs-pdf/fw7.pdf>.

In addition, you will need to document your identity and "foreign status" (original passport, visa, and I-94) as well as provide an original tax return for which the ITIN is needed. Exceptions to supplying an original tax return are made for passive income recipients requiring backup withholding, tax treaty beneficiaries who are not eligible for a Social Security Number but have income from personal services, and scholarship/fellowship recipients. Please bring documentation showing that you qualify for the exception. You may also need a denial letter from the Social Security Administration proving that you are not eligible for a social security number.

Apply In Person

Complete form W-7 and bring it along with your original passport, visa, I-94, and tax return or documentation for exception to the local IRS office, which is located at:

600 17th St., 3rd Floor
Denver, CO