

# Individual Tax Identification Number (ITIN)

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*\*The information below is not a substitute for advice from the IRS (Internal Revenue Service) or a qualified tax advisor / tax professional.*

## 1. What is an ITIN?

*Individual Taxpayer Identification Number.* You need an ITIN if:

- you do not have a US Social Security Number (SSN), and
- you are not eligible to obtain a SSN because you haven't been employed in the US, and
- you cannot be claimed as a dependent or spouse on a US tax return, and
- you cannot provide a tax ID number for any other purpose in the US, but
- you need to file a US tax return

## 2. How do I know if need an ITIN?

Clayton State provides access to Glacier Tax Prep (GTP), which is a web-based tax preparation software designed for international students and scholars. These individuals are also known as "Non-Resident Aliens" or NRA's. GTP will determine if you need an ITIN. If so, GTP will prepare the ITIN application form.

You do not need an ITIN or SSN if you had no income or taxable scholarship in the US during the previous tax year, which ends Dec. 31<sup>st</sup>. You only need to complete IRS form 8843 and mail it in.

## 3. Can I have both a SSN and an ITIN?

No. An ITIN is only for federal tax purposes. If you have a SSN, you are ineligible for an ITIN. If you have an ITIN and later obtain a SSN, the ITIN becomes invalid.

## 4. Things ITIN's & SSN's do not do:

- Provide work authorization
- Change, extend, or provide evidence of immigration status
- Grant in-state residency for tuition purposes
- Allow you leave and re-enter the US

## 5. Applying for an ITIN

- A. Use GLACIER Tax Prep to print Form W-7 (the ITIN application).
- B. Visit the nearest [Social Security Administration office](#) and request form SSA-L676 for the purpose of applying for an ITIN. This form is commonly called the “SSN Denial Letter.” The form explains why a SS# cannot be processed for you. Show your passport, I-20 and F1 visa. There is no cost for the letter. It is available immediately but cannot be obtained on the internet.

If you have a dependent, he/she will also get a W-7 from GLACIER Tax Prep. The individual must also go to the Social Security Administration office to request a “SSN denial letter.”

- C. Bring the following documents and copies to ISSO.
  - 1. Your printed, signed tax forms, assembled according to the instructions Glacier Tax Prep prepares for you. **Remember to keep a copy for your records.**
  - 2. Form W-7. If GLACIER Tax Prep printed more than one Form W-7, bring them all.
  - 3. Original Passport
  - 4. Copy of picture page of passport
  - 5. Copy of visa page of passport (except Canadian citizens)
  - 6. Copy of Form I-20 or Form DS-2019
  - 7. SSA “Denial Letter” for the person named on Form W-7
- D. After ISSO confirms your documents, ISSO will attach a certification letter and mail your completed ITIN application and tax return forms (1040NR or 1040NR-EZ, Form 8843) to the IRS for you. This process complies with new IRS procedures.
- E. When the IRS processes your ITIN application, the IRS will send you an ITIN authorization letter with more information on the status of your tax return. This process can take a few months in peak season but is usually completed in about 6-8 weeks.

## 6. I Need More Help / I Have Other Questions About My Tax Status

Contact Clayton State Dept. of Accounting Director, Mr. Naulbert Nolan  
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