

Guide for Tax Filers with ITINs

UPDATED 1/01/2022

Individual Taxpayer Identification Number (ITIN) are now eligible for the California Earned Income Tax Credit (CalEITC), a refundable tax credit that puts money back in the pockets of low-income Californians. If you qualify for the CalEITC and you have children under 6, you might also qualify for the Young Child Tax Credit. To unlock your California tax credits, you must file your 2021 taxes.

Basic Facts about ITINs

- An Individual Tax Identification Numbers (ITINs) is a tax processing number available 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).
- ITINs are issued by the Internal Revenue Service (IRS). The IRS issues ITINs regardless of immigration status.
- ITINs allow individuals ineligible for a Social Security Number to:
 - Report earnings to IRS for tax purposes
 - Open bank accounts with certain banks
 - Conduct business in the U.S.
 - Claim eligible tax credits

ITINs: Frequently Asked Questions

Who qualifies for an ITIN?

If any of the following apply to you, then you must apply for an ITIN.

- You do not have a Social Security Number (SSN) and are not eligible to obtain one, and
- You are required to file a federal tax identification number or file a federal tax return, and
- You are in one of the following categories:
 - Nonresident immigrant who is required to file a U.S. tax return
 - U.S. resident immigrant 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 immigrant claiming a tax treaty benefit
 - Nonresident immigrant student, professor or researcher filing a U.S. tax return or claiming an exception

Do ITINs need to be renewed?

Yes. If your ITIN wasn't included on a U.S. federal tax return at least once for tax years 2018, 2019, and 2020, your ITIN will expire on December 31, 2021.

ITINs with middle digits (the fourth and fifth positions) "70," "71," "72," "73," "74," "75," "76," "77," "78,"

“79,” “80,” “81,” “82,” “83,” “84,” “85,” “86,” “87,” or “88” have expired.

In addition, ITINs with middle digits “90,” “91,” “92,” “94,” “95,” “96,” “97,” “98,” or “99,” IF assigned before 2013, have expired. Taxpayers with these ITIN numbers who expect to have a filing requirement in 2021 can renew at any time.

How do I apply for or renew an ITIN?

To renew or apply for an ITIN you will need to download and complete a [W-7 Application for IRS ITIN Form](#). Download or view our [Checklist for ITIN Application or Renewal](#) to know what other forms and documents you have to prepare.

What can I do if my ITIN application gets rejected?

If you sent an application to renew your ITIN, the IRS may send you a letter asking you to fix an error, or they may reject your application.

If you need to add something else for you or your dependent (proof of living in the U.S., day of entry to the U.S., or your passport is expired or will be expiring soon) and you sent all documents required before receiving a rejection letter, there could be a possibility that the IRS is behind in opening mail and these letters are getting sent out automatically. In this case you should call the IRS directly to check the status of your application.

If the IRS received your documents and your application is still rejected, you may need to apply again and fix whatever errors have been stated in the letter from the IRS. There are a lot of different scenarios that can lead to errors when applying for an ITIN. For other requests regarding your application, we recommend you call the IRS directly at 267-941-1000.

What if my address changes?

It's important that the IRS is aware of your current mailing address. This address is used to mail notices about your Form W-7, including notification of your assigned ITIN, and return your original supporting documentation. If you move before you receive your ITIN, notify the IRS of your current mailing address immediately, so they may update their records.

How do I avoid scams?

Ideally, whenever possible we recommend filing with a free tax preparer at a Certified Acceptance Agent (CAA) Volunteer Income Tax Assistance (VITA) site. These volunteers have strict requirements and have to annually train and pass certification tests with the Internal Revenue Service (IRS).

If there isn't a nearby free tax site to you, then we recommend that you use [this list of resources](#) to find a paid preparer. These paid tax preparers have also gone through additional training and certification to allow them to review documents so that you can send a certified copy rather than the original.

Also note: some IRS Taxpayer Assistance Centers are also able to provide this service free of charge if your taxes and W-7 (ITIN application) have been completed at another tax preparer. [Click here](#) for a list of CA IRS Offices.

Ready to file your taxes using your ITIN?

[Click here](#) to view a checklist of everything you'll need to file your 2021 taxes.