

ITIN

Frequently Asked Questions

Individual Taxpayer Identification Numbers (ITINs) are a powerful tool that can open doors for undocumented individuals who are not eligible for a SSN. Review this guide to learn more about ITINs and the benefits of having one.

What is an ITIN?

The Individual Taxpayer Identification Number (ITIN) is a tax-processing number issued by the Internal Revenue Service (IRS) to enable individuals who do not have Social Security Numbers (SSN) to file and pay taxes. It is a 9-digit number that begins with the number 9 and is formatted like a SSN: 9##-##-####. An ITIN is not a Social Security Number (SSN) and does not provide legal status nor work authorization.

What is an ITIN used for?

The IRS issues ITINs to enable people without a SSN to file and pay taxes. However, you can also use an ITIN for additional purposes such as:

- Opening a bank account*
- Obtaining a home mortgage*
- Securing a driver's license (in select states)
- Applying and participating in paid internship and fellowship programs that are open to ITIN holders, including [Teach for America's Ignite Fellowships](#), [Dream Summer Fellowships](#), and [Parker Dewey Micro-Internships](#)
- Pursuing career opportunities through independent contracting, freelancing, or starting a business

**Not all banks or mortgage companies accept ITINs.*

What are the benefits of having an ITIN to pay taxes?

Having an ITIN provides several benefits:

- It demonstrates that you are complying with tax filing obligations and federal tax laws.
- Filing taxes can serve as proof of "good moral character" in immigration cases involving the immigration adjustment process.
- Filing taxes documents your work history and physical presence in the U.S., which could be helpful should Congress provide a path to citizenship.
- You can use your ITIN to claim tax credits and other economic benefits such as the [Child Tax Credit](#) and the [American Opportunity Tax Credit](#).

Do DACA or TPS recipients need to apply for an ITIN?

No. If you have DACA or TPS and used it to get a SSN, you do not need to apply for an ITIN. You should use your SSN for all tax filing purposes, even if your work authorization expires.

Can you legally work in the US with an ITIN?

No. An ITIN does not authorize you to work in the U.S, nor does it change your immigration status. However, ITINs can be used for career opportunities as a freelancer, independent contractor, or business owner.

Can undocumented individuals apply for an ITIN?

Yes! If you are not eligible for a SSN, you can apply for an ITIN. Undocumented individuals and their dependents, dependents and spouses of individuals with employment visas, non-residents living outside of the United States who have federal tax filing obligations from U.S.-based investments or businesses, and some international students and professors can apply for an ITIN.

According to the IRS, in 2015, 4.4 million ITIN filers paid over \$5.5 billion in payroll and Medicare taxes and \$23.6 billion in total taxes.

Can ITINs expire?

Yes. If you or your parents did not include your ITIN on a U.S. federal tax return at least once during the past 3 consecutive tax years, your ITIN will have expired on December 31 of the 3rd year of not being used. Once you receive an ITIN, it is important that you file and pay taxes each year so that your ITIN stays valid. If you have an expired ITIN, you will need to renew it for it to be valid. View the [IRS's ITIN Expiration Frequently Asked Questions](#).

I'm an undocumented student who is not eligible for a SSN. How can I find out if I already have an ITIN?

As an undocumented student, you may already have an ITIN! If your parents have filed income taxes and claimed you as a dependent, it's likely that you already have an ITIN. Learn more by reading our [How to Determine if You Already Have an ITIN](#) Guide.

When can I apply for an ITIN?

You can apply for an ITIN any time during the year. At minimum, you should apply for an ITIN when you are ready to file your tax return by the return's prescribed due date.

How do I apply for an ITIN?

There are three options for applying for an ITIN. Review [TheDream.US ITIN Application Guide](#) to learn more – this Guide also highlights free and low-cost tax assistance resources.

How long does it take to receive an ITIN after submitting an ITIN application?

Unfortunately, it takes at minimum 2 months. Once the IRS receives your complete application via mail, you should receive an [ITIN Assignment letter](#) (on green paper) from the IRS with your ITIN usually within 7-14 weeks. Note that it can take longer during the tax season (January – April).

Is it safe to apply for and use an ITIN as an undocumented individual?

Generally, yes. ITINs are issued by the IRS for tax filing and payment purposes, and taxpayer privacy is of utmost importance. According to [Section 6103 of the Internal Revenue Code](#), the IRS is generally prohibited from releasing taxpayer information, including to other government agencies. However, there are a few exceptions in which the IRS is required to disclose taxpayer information. These exceptions include sharing taxpayer information to certain state agencies responsible for tax administration purposes, to law enforcement agencies for investigation and prosecution of non-tax criminal laws, and to powers of attorney and other designees.

For additional ITIN resources, visit

thedream.us/itin





Career Services Practitioners:

What to Know When Advising Undocumented Students

About Undocumented Students with DACA & TPS

Who are DACA and TPS holders?

DACA (Deferred Action for Childhood Arrivals) is a program that allows undocumented immigrants who came to this country at a young age (their average age of arrival is 7 years old) and have grown up in the United States. TPS (Temporary Protected Status) is a program that protects immigrants who were forced to leave their countries because of natural disasters, civil unrest, or violence. They have attended our K-12 schools and colleges and are a part of our communities.

Are undocumented students with DACA or TPS able to legally work?

Yes. DACA holders have a renewable two-year employment authorization document (EAD) that allows them to legally work without sponsorship. TPS holders also have renewable employment authorization. ***An employer does not have to sponsor an individual with DACA or TPS – they can hire them just as they would any U.S. citizen.*** It is unlawful for an employer to refuse to hire DACA or TPS holders with a valid work authorization because of their DACA or TPS status. Undocumented students without DACA or TPS status do not have work authorization but have alternative career pathway options including independent contracting, starting a business, or joining a workers' cooperative.

Undocumented Students with DACA or TPS (work authorization)

- DACA and TPS recipients have full work authorization for the duration of their status and are legally able to work in the United States. Their employment authorization card (which looks like a driver's license) includes a social security number and expiration date.
- DACA and TPS recipients are eligible and can apply to most job and internship opportunities; they are not eligible for opportunities that require U.S. Citizenship.
- Because they have work authorization, DACA and TPS recipients do not need work sponsorship. On job applications, DACA and TPS recipients should answer "No" to the "Do you now or in the future require sponsorship for employment visa status?"
- DACA and TPS recipients are not required to disclose their status at any point to employers. The [Disclosing your Status during Job Interviews](#) video can help recipients decide whether or not to disclose their status.
- Once a recipient accepts a job offer, they will have to provide proof of work authorization (their EAD card). Their EAD card is the only work authorization document the company's HR office needs.
- It is unlawful for employers to deny employment to DACA and TPS recipients based on their status.
- DACA recipients work in many industries including healthcare and education. DACA recipients work for many of the top 25 Fortune 500 companies, including Apple, Amazon, and Wells Fargo.



Undocumented Students without DACA or TPS (no work authorization)

- Undocumented students without DACA or TPS do not have work authorization and are not legally eligible for employment opportunities. However, they have alternative career pathway options including independent contracting, starting a business, or joining a workers' cooperatives. (Note: These opportunities are not employment-based and do not require work authorization.)
- Undocumented students without work authorization can legally earn income using an Individual Tax Identification Number (ITIN) or an Employer Identification Number (EIN) so long as they file and pay taxes each year.

Career Pathways for Undocumented Students without DACA or TPS

- **Independent Contracting:** An undocumented student will need an ITIN in order to work and pay taxes as an independent contractor. Undocumented students without DACA or TPS may already have an ITIN if their parents have filed income taxes and claimed them as a dependent. They can find out if they have an ITIN by reviewing their parents' tax forms. If they have an ITIN, they should find out if it has expired. Information on ITIN expiration and renewal can be found here: [IRS ITIN video](#). For those that do not have an ITIN, they can learn how to obtain one here: [ITIN Guide](#) or [Independent Contractor Forms video](#) from Immigrants Rising. (Note: Obtaining an ITIN is a lengthy process and can take several months.) Independent contracting includes freelancing, consulting, and participating in the gig economy.
 - **Parker Dewey Micro-Internships:** Parker Dewey works with employers to offer students paid micro-internships as independent contractors. Undocumented students with an ITIN and/or SSN are eligible for these projects.
- **Starting a Business:** Undocumented students can start their own businesses. They can learn how to do so through resources created by [Immigrants Rising](#) and [Spark's Entrepreneurship Hub for Immigrants](#).
- **Worker Cooperatives:** A worker cooperative is a business that is structured as an LLC that is owned and managed by its members. Visit the [Democracy at Work Institute](#) for information on the worker cooperative model.

Graduate & Professional School Resources for Undocumented Students

- [TheDream.US Mini-Conference Resource List](#)
- [Navigating Graduate School: Resource Guide for Undocumented Students](#)
- [NYSYLC Undocu-Grad School Guide](#)
- [Immigrants Rising Law School Guide for Undocumented Students](#)
- [TheDream.US Law School Guide](#)

Additional Resources

- **[TheDream.US General Guides:](#)** TheDream.US is the nation's largest college and career success program for undocumented students.
- **[Higher Education Immigration Portal:](#)** A digital platform that integrates data, policies, effective practices, and resources for immigrant students including state level information on in-state tuition, state aid, and professional licensing policies.
- **[List of Companies in Support of DACA/TPS Holders:](#)** Companies that have used their voices in support of DACA and TPS holders.