



Do I need an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a range of 70-88 in the fourth and fifth digit.

Examples of Individuals Who Might Need an ITIN

- Non-resident alien* filing a U.S. tax return and not eligible for an SSN (foreign seller – this is likely you)
- U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for an SSN
- Dependent or spouse of a U.S. citizen/resident alien
- Dependent or spouse of a non-resident alien visa holder

[Click here for a quick video that helps to illustrate](#)

Click [here for the W-7 Form](#), to apply for an ITIN, and [here for the form instructions](#).

***Do I have Alien Tax Status?**

If you are an alien (not a U.S. citizen), you are considered a nonresident alien unless you meet one of two tests. You are a resident alien of the United States for tax purposes if you meet either the green card test or the substantial presence test for the calendar year (January 1-December 31).

Certain rules exist for determining the Residency Starting and Ending Dates for aliens.

In some cases aliens are allowed to make elections which override the green card test and the substantial presence test, as follows:

- Nonresident Spouse Treated as a Resident
- Closer Connection To a Foreign Country
- Tax Treaties

You can be both a nonresident alien and a resident alien during the same tax year. This usually occurs in the year you arrive or depart from the United States. If so, you may elect to be treated as a Dual Status Alien for this taxable year and a Resident Alien for the next taxable year if you meet certain tests. (Refer "Dual-Status Aliens" – "First Year Choice" in [Publication 519, U.S. Tax Guide for Aliens.](#))