



Individual Taxpayer Identification Number

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The following information is summarized from the Internal Revenue Service web site: www.irs.gov.

An individual taxpayer identification number, or ITIN, is issued by the Internal Revenue Service (IRS) to individuals who are required to have a U.S. taxpayer identification number, but who are not eligible to receive a Social Security number. ITINs are used only for federal tax reporting purposes and are issued regardless of the individual's immigration status. To obtain an ITIN, you must complete Form W-7: Application for IRS Individual Taxpayer Identification Number.

NOTE: Your ITIN may expire before you file a tax return in 2019. All ITINs not used on a federal tax return at least once in the last three years will expire on December 31, 2018. Additionally, all ITINs issued before 2013 with middle digits of 73, 74, 75, 76, 77, 81, or 82 (Example: (9XX-73-XXXX) will also expire at the end of the year.

For more information, visit: www.irs.gov/pub/irs-pdf/fw7.pdf

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SOURCE: Internal Revenue Service website

INTERNET PAGE PREPARED BY: 211/pt

CONTENT LAST REVIEWED: January 2019