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Filing Taxes an an Undocumented Immigrant

Warning: Some of this information may be outdated due to the 2025 executive orders. Please consider consulting an immigration lawyer if you have questions about your situation. You can also [read the President's executive orders](#).

Although undocumented immigrants living in the United States have no lawful status, they are still required by law to pay their taxes. While they contribute to the U.S. economy, the government will document their compliance to the law. As a result, this is a way to help prove good moral character when you apply for U.S. citizenship. You can also use a tax record as proof of residency within the U.S.

Individual Tax Identification Number (ITIN)

What is an ITIN?

In 1996, the Internal Revenue Service (IRS) created the Individual Tax Identification Number (ITIN) Program. This allows foreign nationals and those who are not eligible for a Social Security Number (SSN) to pay their taxes. An ITIN is 9 digits beginning with the number 9, and the IRS uses it to process tax information.

What is an ITIN used for?

The ITIN number was created for tax reasons, but it can also serve other purposes. If you are not eligible for an SSN, an ITIN can sometimes substitute for it. For example, you can use an ITIN number to open an interest-bearing bank account, when normally an SSN would be required. Also, some states allow individuals with ITIN's to

obtain a driver's license.

What is an ITIN not used for?

An ITIN is NOT a Social Security Number. Even though you can sometimes use an ITIN instead of an SSN, they are not the same thing.

Unlike an SSN, an ITIN does NOT provide legal immigration status and it does NOT provide work authorization. This means that it cannot be used to prove lawful presence in the United States, nor can it be used for work authorization.

Do I Need an ITIN?

If you do not have an SSN, you need an ITIN.

On the other hand, if you have an SSN, or have become eligible to apply for an SSN, do not apply for an ITIN.

How can I get an ITIN?

To apply for an ITIN, you must fill out Form W-7 and submit it to the IRS with a completed tax return for that year. If you would like to apply in Spanish, use Form W-7(SP). Keep a copy of your application for your records.

You will also need to provide documentation to prove your identity and your status as a foreign national. Have your consulate or embassy send the IRS either the original documentation or certified copies. Consulates and embassies may have their own individual rules, so ask your issuing agency for specific information.

Below is a list of documents that are accepted by the IRS to prove identity and foreign nationality:

Documents to prove identity:

- Passport (the only stand-alone document*)
- USCIS photo identification
- Visa issued by the U.S. Department of State
- U.S. driver's license

- U.S. military identification card
- Foreign driver's license
- Foreign military identification card
- National identification card (must contain name, photograph, address, date of birth and expiration date)
- U.S. state identification card
- Foreign voter's registration card
- Civil birth certificate
- Medical records (valid only for dependents under age 6)
- School records (valid only for a dependent under age 18, if student)

Documents to prove foreign nationality status:

- Passport (the only stand-alone document*)
- USCIS photo identification
- Visa issued by the U.S. Department of State
- Foreign military identification card
- National identification card (must contain name, photograph, address, date of birth and expiration date)
- Foreign voter's registration card
- Civil birth certificate**
- Medical records (valid only for dependents under age 6)**
- School records (valid only for a dependent under age 18, if student)**

(*) Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport does not have a date of entry into the United States

(**) May be used to establish foreign status only if documents are foreign

Where Do I Apply for an ITIN?

By Mail

Mail your W-7, your tax return (if applicable), and your supporting documents to:
 Internal Revenue Service
 ITIN Operation
 P.O. Box 149342

Austin, TX 78714-9342

If you use a private delivery service, send your materials to:

Internal Revenue Service

ITIN Operation

Mail Stop 6090-AUSC

3651 S. Interregional, Hwy 35

Austin, TX 78741-0000

In Person

You can apply for your ITIN in person by visiting a designated IRS Taxpayer Assistance Center (TAC).

According to irs.gov:

They [TACs] can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents. For dependents, TACs can verify passports, national identification cards, and birth certificates.

Service at TACs is by appointment only. Call 844-545-5640 if you would like to schedule an appointment.

A benefit of applying in person is that some TACs will return your supporting documents immediately. However, some of them do not offer ITIN document authentication. In those cases, the TAC will mail your application, including your original documents, to the IRS Austin Service Center for processing.

See [IRS.gov/W7DocumentVerification](https://irs.gov/W7DocumentVerification) for a list of designated TACs that offer ITIN document authentication service. TACs that don't offer ITIN document authentication service will mail the original documents, Form W-7, and the tax return to the IRS Austin Service Center for processing.

Through an Acceptance Agent

An acceptance agent (AA) can help you file Form W-7. To find an acceptance agent, visit [IRS.gov](https://irs.gov)

Frequently Asked Questions

Last updated on August 11, 2025.

Can ICE use my ITIN to find me and deport me?

No, ICE cannot use your ITIN to find and deport you. Many people living legally in the U.S. have ITINs because they do not qualify for Social Security numbers. Simply having an ITIN does not reveal any information about your immigration status.

Can I claim any dependents through an ITIN?

If you plan to claim any dependents when you file your taxes with an ITIN, each of your dependents, whether a spouse or a child, would need their own ITINs. Also, any dependent would have to be residing in the United States, Canada, or Mexico. For example, you could not claim dependents in Honduras or Guatemala or anywhere else in the world.

How do I renew my ITIN?

There are three ways you can renew your ITIN:

1. Mail the W-7 and all necessary documents to: Internal Revenue Service Austin Service Center ITIN
2. Operation P.O. Box 149342 Austin, TX 78714-9342
3. Apply for an ITIN in person with a certifying acceptance agent; or
4. Make an appointment at an IRS Taxpayer Assistance Center

How long do I have to wait for an ITIN?

It typically takes the IRS about 7 weeks to notify you of your ITIN application status. If you file during peak processing periods (January 15th to April 30th) it may take up to 11 weeks. If you have not received any notification at the end of that time, call the IRS to find out the status of your application.

Is there a phone number I can call if I need help getting my ITIN?

Call 800-829-1040 if you're in the United States. If you're outside of the United States, call 267-941-1000 (not a toll-free number) for assistance.

For answers to more Frequently Asked Questions, visit <https://www.irs.gov/faqs>.

[Immigration](#)

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