



Taxpayer Identification Numbers (TIN)

A Taxpayer Identification Number (TIN) is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws. It is issued either by the Social Security Administration (SSA) or by the IRS. A Social Security number (SSN) is issued by the SSA whereas all other TINs are issued by the IRS.

Taxpayer Identification Numbers

- Social Security number "[SSN](#)"
- Employer Identification Number "[EIN](#)"
- Individual Taxpayer Identification Number "[ITIN](#)"
- Taxpayer Identification Number for Pending U.S. Adoptions "[ATIN](#)"
- Preparer Taxpayer Identification Number "[PTIN](#)"

Do I Need One?

A TIN must be furnished on returns, statements, and other tax related documents. For example a number must be furnished:

- When filing your tax returns.
- When claiming treaty benefits.

A TIN must be on a withholding certificate if the beneficial owner is claiming any of the following:

- Tax treaty benefits (other than for income from marketable securities)
- Exemption for effectively connected income
- Exemption for certain annuities

Small Business/Self-Employed



- [Industries Professions](#)
- International Taxpayers
- Self-Employed Individuals Tax Center

Online Tools & Updates

- International Taxpayers Videos
- International Taxpayers Press Releases
- International Taxpayers Interactive Tools

How Do I Get A TIN?


SSN

You will need to complete [Form SS-5, Application for a Social Security Card](#)  . You also must submit evidence of your identity, age, and U.S. citizenship or lawful alien status. For more information please see the [Social Security Administration](#)  website.

Form SS-5 is also available by calling [800-772-1213](tel:800-772-1213) or visiting your local Social Security office. These services are free.

EIN

An Employer Identification Number (EIN) is also known as a federal tax identification number, and is used to identify a business entity. It is also used by estates and trusts which have income which is required to be reported on [Form 1041, U.S. Income Tax Return for Estates and Trusts](#). Refer to [Employer ID Numbers](#) for more information.

The following form is available only to employers located in Puerto Rico, Solicitud de Número de Identificación Patronal (EIN) [SS-4PR](#) .

ITIN

An ITIN, or Individual Taxpayer Identification Number, is a tax processing number only available for certain nonresident and resident aliens, their spouses, and dependents who cannot get a Social Security Number (SSN). It is a 9-digit number, beginning with the number "9", formatted like an SSN (NNN-NN-NNNN).



You can use the IRS's [Interactive Tax Assistant](#) tool to help determine if you should file an application to receive an Individual Taxpayer Identification Number (ITIN).

To obtain an ITIN, you must complete IRS [Form W-7, IRS Application for Individual Taxpayer Identification Number](#). The Form W-7 requires documentation substantiating foreign/alien status and true identity for each individual. You may either mail the documentation, along with the Form W-7, to the address shown in the Form W-7 Instructions, present it at IRS walk-in offices, or process your

application through an [Acceptance Agent](#) authorized by the IRS. Form W-7(SP), [Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos](#) is available for use by Spanish speakers.

Acceptance Agents are entities (colleges, financial institutions, accounting firms, etc.) who are authorized by the IRS to assist applicants in obtaining ITINs. They review the applicant's documentation and forward the completed Form W-7 to IRS for processing.

NOTE: You cannot claim the earned income credit using an ITIN.

Foreign persons who are individuals should apply for a social security number (SSN, if permitted) on Form SS-5 with the Social Security Administration, or should apply for an Individual Taxpayer Identification Number (ITIN) on Form W-7.

Effective immediately, each ITIN applicant must now:

- Apply using the revised Form W-7, Application for IRS Individual Taxpayer Identification Number; and
- Attach a federal income tax return to the Form W-7.

Applicants who meet one of the exceptions to the requirement to file a tax return (see the [Instructions for Form W-7](#)) must provide documentation to support the exception.

New W-7/ITIN rules were issued on December 17, 2003. For a summary of those rules, please see the new Form W-7 and its instructions.

For more detailed information on ITINs, refer to:

- [ITIN FAQs in English](#)
- [ITIN FAQs in Spanish](#)
- [Obtaining an ITIN from Abroad](#)
- [Reminders for Tax Professionals](#)
- [ITIN and FIRPTA Tax Forms](#)
- [Revisions to ITIN Process](#)
- [Filing Forms W-2 and 1042-S Without Payee TINs](#)
- [Acceptance Agent Program for ITINs](#)
- [How to Become an Acceptance Agent for IRS ITIN Numbers](#)
- [Publication 1915, Understanding Your Individual Taxpayer Identification Number](#) [PDF](#)

ATIN

An [Adoption Taxpayer Identification Number \(ATIN\)](#) is a temporary nine-digit number issued by the IRS to individuals who are in the process of legally adopting a U.S. citizen or resident child but who cannot get an SSN for that child in time to file their tax return.

[Form W-7A, Application for Taxpayer Identification Number for Pending U.S.](#)

[Adoptions](#) is used to apply for an ATIN. (**NOTE:** Do not use Form W-7A if the child is not a U.S. citizen or resident.)

PTIN

Beginning January 1, 2011, if you are a paid tax preparer you must use a valid Preparer Tax Identification Number (PTIN) on returns you prepare. Use of the PTIN no longer is optional. If you do not have a PTIN, you must get one by using the [new IRS sign-up system](#). Even if you have a PTIN but you received it prior to September 28, 2010, you must apply for a new or renewed PTIN by using the new system. If all your authentication information matches, you may be issued the same number. You must have a PTIN if you, for compensation, prepare all or substantially all of any federal tax return or claim for refund.

If you do not want to apply for a PTIN online, use [Form W-12, IRS Paid Preparer Tax Identification Number Application](#). The paper application will take 4-6 weeks to process.

If you are a foreign preparer who is unable to get a U.S. Social Security Number, please see the instructions on [New Requirements for Tax Return Preparers: Frequently Asked Questions](#).

Foreign Persons and IRS Employer Identification Numbers

Foreign entities that are not individuals (i.e., foreign corporations, etc.) and that are required to have a federal Employer Identification Number (EIN) in order to claim an exemption from withholding because of a tax treaty (claimed on Form W-8BEN), need to submit [Form SS-4 Application for Employer Identification Number](#) to the Internal Revenue Service in order to apply for such an EIN. Those foreign entities filing Form SS-4 for the purpose of obtaining an EIN in order to claim a tax treaty exemption and which otherwise have no requirements to file a U.S. income tax return, employment tax return, or excise tax return, should comply with the following special instructions when filling out Form SS-4. When completing line 7b

of Form SS-4, the applicant should write "N/A" in the block asking for an SSN or ITIN, unless the applicant already has an SSN or ITIN. When answering question 10 on Form SS-4, the applicant should check the "other" block and write or type in immediately after it one of the following phrases as most appropriate:

"For W-8BEN Purposes Only"

"For Tax Treaty Purposes Only"

"Required under Reg. 1.1441-1(e)(4)(viii)"

"897(i) Election"

If questions 11 through 17 on Form SS-4 do not apply to the applicant because he has no U.S. tax return filing requirement, such questions should be annotated "N/A". A foreign entity that completes Form SS-4 in the manner described above should be entered into IRS records as not having a filing requirement for any U.S. tax returns. However, if the foreign entity receives a letter from the IRS soliciting the filing of a U.S. tax return, the foreign entity should respond to the letter immediately by stating that it has no requirement to file any U.S. tax returns. Failure to respond to the IRS letter may result in a procedural assessment of tax by the IRS against the foreign entity. If the foreign entity later becomes liable to file a U.S. tax return, the foreign entity should not apply for a new EIN, but should instead use the EIN it was first issued on all U.S. tax returns filed thereafter.

To expedite the issuance of an EIN for a foreign entity, please call [267-941-1099](tel:267-941-1099). This is not a toll-free call.

References/Related Topics

- [International Taxpayers](#)
- [Taxation of Nonresident Aliens](#)

Page Last Reviewed or Updated: 24-May-2023