

An Individual Tax Payer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). Designed specifically for tax-administration purposes, ITINs are only issued to people who are not eligible to obtain a Social Security Number. ITINs are for federal tax reporting only, and does not authorize work in the U.S. or provide eligibility for Social Security benefits.

Who needs to apply for an ITIN?

Those who are not eligible for a SSN (*who have not secured employment and do not plan to do so at this time*) and need to file tax returns must apply for an ITIN.

Who is exempt from applying for the ITIN?

- Individuals who already have a SSN
- Individuals who already have a valid ITIN (valid 5 years from date of issuance)
- Individuals who only need to file IRS Form 8843

How to apply for an ITIN:**Step 1: Prepare your tax return**

We strongly recommend you use Glacier Tax Prep (GTP) to assist you in properly preparing your tax return documents. Visit <http://oiss.rice.edu/tax/>

Step 2: Obtain “No Employment Certification” letter from OISS

Please request the letter to OISS by phone or by e-mail. The letter will be ready on the next business day afternoon.

Step 3: Gather the following documents and visit one of the IRS local office (Tax Payer Assistance Centers) to file in person

The TAC office will review the original immigration documents, certify them and forward all the documents including tax return forms to IRS ITIN Office. Please bring following to the TAC.

- 1) Completed IRS Form W-7 Application (GTP will prepare it for you)
- 2) Completed tax return forms (including 8843, 1042NR-EZ, etc.)
- 3) Original passport, visa, and I-94 card/printout
- 4) Original I-20 or DS-2019 form
- 5) The letter from OISS

Tax Payer Assistance Center (TAC) Houston downtown location
1919 Smith St., Houston, TX 77002
Monday-Friday 8:30a.m.-4:30p.m.
Tel: 281-721-7021

For other locations in Texas, see <http://www.irs.gov/uac/Contact-My-Local-Office-in-Texas>

Step 4: You will receive a letter from IRS assigning your tax identification number usually within six weeks.

If you have not received your ITIN or other correspondence six weeks after applying, call IRS toll free number at 1-800-829-1040 or 267-941-1000 (if calling from abroad).

Additional resource: <http://www.irs.gov/Individuals/General-ITIN-Information>