



Fact Sheet: Individual Taxpayer Identification Numbers (ITINs)

What are Individual Taxpayer Identification Numbers?

Individual Taxpayer Identification Numbers (ITINs) are tax processing numbers available to certain resident and nonresident immigrants, their spouses, and their dependents.¹ They are only [available](#) to noncitizens (a) who do not have a Social Security Number (SSN) (and are not eligible to get one)² and (b) who are either required to furnish a federal identification number or to file a federal tax return.³

ITINs are issued regardless of immigration status because both resident and nonresident immigrants can have federal tax filing and payment responsibilities. ITINs do not provide legal immigration status in the United States, substitute as work authorization, or qualify ITIN holders for Social Security benefits.⁴

When and why were ITINs created?

The Internal Revenue Service (IRS) first started issuing ITINs in 1996. They were introduced [because](#) residents and nonresidents without SSNs were unable to file and pay federal taxes, even when they were required to do so by law.⁵ Further, taxpayers without a unique identifying number were not identifiable and consequently were unable to receive tax returns, which [created](#) a number of administrative issues for the IRS.⁶

How many people use ITINs?

¹ For tax purposes, the IRS only distinguishes noncitizens as residents or nonresidents, regardless of whether the noncitizen is a legal immigrant, a nonimmigrant, or an undocumented person. Nonresidents are generally noncitizens who are not legal permanent residents or are not in the United States for a substantial amount of time. Abigail Kolker, *Noncitizens and Eligibility for the 2020 Recovery Rebates*, Congressional Research Service (May 1, 2020), at 1-2, <https://crsreports.congress.gov/product/pdf/IN/IN11376>.

² Generally, immigrants with work authorization can obtain SSNs. Accordingly, most ITIN holders are either nonresidents or residents without work authorization.

³ One example of a person who would need to furnish a federal identification number yet does not have federal filing responsibilities is the child of an authorized immigrant worker. Such parents would claim dependent children on tax returns but must also identify their children using federal identification numbers.

⁴ *Understanding Your IRS Individual Taxpayer Identification Number*, Internal Revenue Service (Jan. 2020), at 5, <https://www.irs.gov/pub/irs-pdf/p1915.pdf>.

⁵ Taxpayer Advocate Service, *National Taxpayer Advocate 2016 Annual Report to Congress Volume I*, Internal Revenue Service (Dec. 2016), at 241, https://taxpayeradvocate.irs.gov/Media/Default/Documents/2016-ARC/ARC16_Volume1.pdf.

⁶ *Understanding Your IRS Individual Taxpayer Identification Number*, *supra* note 3.

Millions of people file taxes using ITINs. From 2012 to 2015, on average [between](#) 4.4 million and 4.6 million people filed taxes using an ITIN each year.⁷

Are all ITIN filers undocumented workers?

No. While most ITIN filers [likely](#) are undocumented,⁸ many are nonresidents who have federal tax filing responsibilities and who are unable to acquire an SSN. Such filers include dependents and spouses of people legally authorized to work in the United States, nonresidents living outside of the United States who have federal filing obligations from U.S.-based investments or businesses,⁹ as well as some international students, professors, and researchers.

Are some ITIN filers eligible for Social Security Numbers?

Generally, ITIN filers are not eligible to get SSNs because a prerequisite for receiving an ITIN is inability to obtain an SSN. However, an ITIN holder can become eligible to receive an SSN after receiving an ITIN. For example, a nonresident with an ITIN who adjusts status to a legal permanent resident becomes eligible for an SSN but could continue to file taxes using an ITIN.

How much do ITIN filers pay in taxes?

In, 2014 the IRS [stated](#) that ITIN filers paid over \$9 billion in annual payroll taxes, although it is unclear which specific payroll taxes were included in this figure.¹⁰ Additionally, the Taxpayer Advocate Service (an internal IRS accountability office) [reported](#) that in 2015 ITIN filers paid an estimated \$5.5 billion in payroll and Medicare taxes and \$23.6 billion in total taxes.¹¹ This “total taxes” figure includes federal payroll taxes, Medicare, Social Security, state taxes, and estimated local taxes.

Which CARES Act benefits exclude ITIN filers and their families?

ITIN filers are [ineligible](#) to receive \$1,200 COVID-19 stimulus checks, which are only available to SSN holders.¹² Additionally, due to language in the CARES Act, most “mixed status” households containing both SSN and ITIN filers are excluded from receiving stimulus payments, including U.S. citizen spouses and children.¹³ The office of Senator Charles Grassley

⁷ Taxpayer Advocate Service, *National Taxpayer Advocate 2015 Annual Report to Congress Volume I*, Internal Revenue Service (Dec. 2015), at 196, 199, https://taxpayeradvocate.irs.gov/Media/Default/Documents/2015ARC/ARC15_Volume1.pdf.

⁸ Kolker, *supra* note 1.

⁹ Nonresidents filed almost 800,000 1040-NR forms in 2017. Nonresidents, by definition, are not legal permanent residents and do not spend a substantial amount of time in the United States. Accordingly, nonresidents typically are not eligible for SSNs and likely obtain ITINs to file a 1040-NR tax form.⁹ As such, it is likely that most of the 1040-NR forms were filed by ITIN holders. *Id.* at 3.

¹⁰ *Immigration and Taxation*, Internal Revenue Service (2014), <https://www.irs.gov/pub/irs-utl/20-Immigration%20and%20Taxation.pdf>.

¹¹ Taxpayer Advocate Service, *supra* note 6, at 199.

¹² *Mixed-Status Families Ineligible for CARES Act Federal Pandemic Stimulus Checks*, Migration Policy Institute (May 2020), <https://www.migrationpolicy.org/content/mixed-status-families-ineligible-pandemic-stimulus-checks>

¹³ *Id.*

(R-Iowa), a CARES Act co-author, [said](#) these families were excluded to prevent undocumented immigrants from benefitting from taxpayer-funded programs and to reduce potential fraud.¹⁴

On June 25, Senator Marco Rubio (R-Florida) and Representative Mario Diaz-Balart (R-Florida) introduced [legislation](#) to allow ITIN filers' U.S. citizen spouses to receive stimulus payments.¹⁵ Both of these bills continue to exclude ITIN filers who have U.S. citizen children from receiving this relief. In total, an [estimated](#) 15.4 million people are barred from receiving payments under the CARES Act, including 5.5 million who are U.S. citizens or permanent residents.¹⁶

At least three federal lawsuits [have been filed](#) to challenge denying relief to U.S. citizen children and spouses in mixed-status families, arguing that exclusion based on the citizenship of their relatives violates equal protection.¹⁷

In addition to the \$1,200 relief checks, undocumented ITIN filers are [ineligible](#) for supplemental unemployment benefits under the CARES Act because they do not have employment authorization, which is necessary to qualify for most unemployment benefits.¹⁸

Many tax-paying ITIN filers need economic assistance

As the COVID-19 crisis continues, many tax-paying ITIN filers, as well as their U.S. citizen spouses and children, are in dire straits and desperately need financial assistance:

- [Alejandra](#) is a U.S. citizen in North Carolina. She is not eligible for CARES Act relief because she files taxes jointly with her husband, who uses an ITIN. Alejandra does not qualify for a stimulus check yet her mother, a permanent resident farmworker, does.¹⁹
- [Enrique](#) is an authorized immigrant in Texas with a U.S. citizen infant daughter. Although he files taxes using an SSN, he is ineligible for a stimulus check because he filed taxes jointly with his wife, who uses an ITIN. His wife is legally present in the U.S.

¹⁴ Joe Davidson, *She's a U.S. Citizen. He's Not. Their Family Can't Get a Stimulus Check*, Washington Post (May 11, 2020), https://www.washingtonpost.com/politics/shes-a-us-citizen-hes-not-their-family-cant-get-a-stimulus-check/2020/05/08/4dbc64cc-916a-11ea-8dfo-ee33c3f5bod6_story.html.

¹⁵ Hayley Burgess, *Bills Introduced in Congress are First Step in Addressing Exclusion of Immigrant Families from CARES Act COVID-19 Relief*, National Immigration Law Center (June 25, 2020), <https://www.nilc.org/2020/06/25/2-bills-1st-step-to-address-exclusion-of-imm-families-from-covid-relief/>.

¹⁶ *Supra* note 11.

¹⁷ Nicole Narea, *US Citizen Spouses and Children of Unauthorized Immigrants Were Shut Out of Stimulus Relief. Now They're Suing*, Vox (May 6, 2020), <https://www.vox.com/2020/5/6/21248074/immigrant-citizen-spouse-children-coronavirus-stimulus-checks>.

¹⁸ Nicole Narea, *The Missing Piece in the Coronavirus Stimulus Bill: Relief for Immigrants*, Vox (April 1, 2020), <https://www.vox.com/2020/4/1/21197017/immigrants-coronavirus-stimulus-relief-bill>.

¹⁹ Victoria Bouloubasis, *Not Everyone with a Social Security Number Gets a Stimulus Check*, Enlace Latino NC (April 16, 2020), <https://enlacialatinonc.org/not-everyone-with-a-social-security-number-gets-a-stimulus-check/>.

but lacks work authorization, so she must use an ITIN when jointly filing with Enrique. Enrique suffered a 40% pay cut at work due to COVID-19 and is in danger of being laid off.²⁰

- [Carmen](#) is an ITIN filer and an undocumented immigrant in Phoenix. She has lived in the United States for thirty years but is ineligible for CARES Act relief. Carmen, a housekeeper, has lost most of her clients because of COVID-19 and is struggling to pay her bills.²¹
- [Ingrid](#) is an undocumented immigrant in Washington D.C. who pays taxes with an ITIN. She works as a house cleaner seven days a week and pays taxes because she hopes to obtain legal residency one day and because she feels it is the right thing to do. Due to COVID-19, Ingrid has lost much of her work and is struggling to afford rent and necessities.²²
- [Maria](#) is a small business owner and an undocumented immigrant in San Bernardino, CA. She has used an ITIN to pay taxes since 2005. Both Maria and her husband are out of work, due to COVID-19. Because her family lives paycheck-to-paycheck and is ineligible to receive unemployment benefits, they are struggling to provide for their four U.S. citizen children.²³

²⁰ Dianne Solis & Maria Mendez, *Millions of U.S. Citizens won't Get Help From Stimulus Checks Because Their Spouses or Parents are Unauthorized Immigrants*, The Dallas Morning News (April 16, 2020), <https://www.dallasnews.com/news/public-health/2020/04/16/shes-a-us-citizen-her-husband-isnt-so-she-cant-get-a-stimulus-check/>.

²¹ Astrid Galvan et al., *Millions of Tax-Paying Immigrants Won't Get Stimulus Checks*, Associated Press (April 12, 2020), <https://apnews.com/ca1f72133e8d4eec906f93b724ec24b3>.

²² *Id.*

²³ Jacqueline Garcia & Jackie Botts, *'We Live Paycheck to Paycheck: Undocumented Workers Struggle as Economy Grinds to a Halt*, Cal Matters (March 24, 2020), <https://calmatters.org/california-divide/2020/03/california-undocumented-workers-struggle-economy-coronavirus/>.