

**OBTAINING AN INDIVIDUAL TAX IDENTIFICATION NUMBER (ITIN)**

Some of our participants/families will need to obtain an Individual Tax Identification Number (ITIN) in order to file their tax return. An ITIN is a nine-digit tax processing number issued by the Internal Revenue Service (IRS). It is issued to individuals who do not have and are not eligible to obtain a Social Security Number. ITINs are issued regardless of immigration status because both resident and non-resident aliens may have a U.S. tax return and payment responsibilities under the Internal Revenue Code. Individuals must have a filing requirement and file a valid federal income tax form to receive an ITIN, unless they meet an exception.

Participants/families who need to obtain an ITIN must complete the Application for Individual Taxpayer Identification Number (IRS Form W-7), attach it to the required certified or notarized documents and the completed tax form, and submit all documents to the IRS. The participants/families must be able to prove their foreign status and identity.

Participants/families can obtain assistance with completion of this process by calling the IRS toll-free at 1-800-829-1040, scheduling an appointment at an IRS Taxpayer Assistance Center, or using the service of an Acceptance Agent. An Acceptance Agent is someone authorized by the IRS to assist individuals in obtaining ITINs.

Complete information on ITINs can be found at [www.irs.gov](http://www.irs.gov).

For those who are waiting for an ITIN to be assigned and their tax form processed; you must enter a dollar amount if known in the "Adjusted Gross Income" field, you must select "Estimated", and you must enter the "Family Size" in the SHS Information System even though you do not have any financial information.

It is the Service Coordinator's responsibility to track those participants who are waiting for an ITIN and close the case if a completed tax return is not received within nine (9) months of enrollment. Continue to contact these participants/families on a monthly basis to determine the status of their ITIN application. If after nine (9) months SHS is not provided with the required information, the CYSHCN case will be closed. Service coordination can be provided as requested.