**Frequently Asked Questions about Individual Taxpayer Identification Numbers (ITIN)\***

**Massachusetts Law Reform Institute**

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# GENERAL ITIN & TAXES QUESTIONS

# Who qualifies for an Individual Taxpayer Identification Number (ITIN)?

ITINs are for 1) anyone from any country living and working in the U.S. or who has another filing requirement that requires him/her to pay taxes and 2) who does not qualify for a Social Security Number (SSN). If the taxpayer is eligible for a SSN but has not been able to obtain it (eg. does not have work authorization yet simply because he/she cannot afford the fee) the taxpayer cannot apply for an ITIN but must instead get an SSN.

ITINs can also be used for spouses of immigrant taxpayers who reside overseas (so a resident alien can file a joint return with a nonresident alien spouse). In this case, both spouses must elect to file jointly under Code § 6013 (joint returns of income tax by husband and wife) in a written statement attached to the return. Such an election requires both spouses to include their worldwide income.

Taxpayers can also apply for ITINs for their dependents (children, or qualifying relatives, or other, for example a boyfriend or girlfriend who was supported by the Taxpayer). For dependents overseas, usually children of Taxpayers living in the US, taxpayers can apply and claim dependency exemptions for the children from and residing in Canada and Mexico only. The reason for this exception is NAFTA. 1

1. **When can a taxpayer file for an ITIN?**

Any time.

1. **How long does an ITIN last?**

Since the new program changes in 2013, the ITIN will now expire after five years. Taxpayers may reapply at the end of their expiration period.2

# Why does the taxpayer receive his/her ITIN on a letter and not a card?

The IRS regulations issued in December 2003 changed the issuance of an ITIN from a card to a letter. This helps prevent confusion with a Social Security (SS) card. Post 9/11, the US government became more concerned about taxpayers using the ITIN card as an identification document.

If a taxpayer loses the number, he/she can call the IRS and get another number or a copy of the ITIN letter by giving their name, date of birth, and possibly other verification data. This letter is useful for DOR audits. Getting a copy of an ITIN letter may take a while. It is easier and faster to get a copy of the taxpayer’s tax transcript that will show the ITIN. This transcript is available to the taxpayer whose transcript it is, by calling the IRS customer service number 800-829-1040. 3

# APPLYING FOR AN ITIN

1. **What does a taxpayer need to apply for an ITIN?**

In addition to a tax return (unless the taxpayer falls within the exception, see question 7), under the new regulations issued in 2013, the IRS will issue ITINs only if the application is accompanied by original documents OR copies of the original document certified by the issuing agency. This has posed problems for taxpayers whose consulates are remotely located.3

1. **Is a taxpayer required to file a tax return when applying for an ITIN?**

A taxpayer can file a W-7 with an extension form (instead of with a 1040 which, for whatever reason, cannot be completed in time). Thus, the taxpayer should send the W-7 and the extension form together before April 15, and then send the 1040 later.

ITIN applicants need to demonstrate a federal tax reporting or filing requirement when submitting their W-7. 2 All extensions for filing must include payment of the estimated tax owed.

# Can a taxpayer obtain a W-7 without filing a tax return?

Another route to obtaining an ITIN is to open an interest-bearing bank account. Under the customer identification regulations promulgated under section 326 of the Patriot Act, financial institutions are permitted to open accounts if an application for an ID number (such as a W-7) is pending. See 31 CFR 103.121(b)(2)(i)(B). The taxpayer will need to submit with his/her ITIN application a letter from the bank stating that they have opened an interest bearing account and will have it open pending the receipt of the ITIN. The letter should also reference the account number of the client. The W-7 application does not indicate that the account must earn any particular amount. The taxpayer should retain a copy of the letter filed with the ITIN application.

There are five exceptions to the requirement of needing to file a tax return with the W-7 application:

1. If an individual has an asset that generates income then they may be able to claim this first exception – Passive Income. If this is the case, the taxpayer may need to file information reports
2. If an individual receives compensation such as a fellowship, scholarship, or other wage for their personal services then they may be able to claim the second exception – Other Income. If an individual qualifies for this, they may need to get an ITIN to file information reports, such as Form 1042-S (Foreign Person’s United States Source Income Subject to Withholding).
3. If an individual has a home mortgage loan on something in the U.S, and this mortgage could be reported to IRS, then an individual may need an ITIN and could claim this third exception – Mortgage Interest.
4. If an individual is involved in a transaction of US real estate with a foreign person, then they may be able to claim this fourth exception – US Real Estate Disposition by a Foreign Person. If the taxpayer falls under this category, then the taxpayer will have to file an information report.
5. If an individual has an IRS reporting requirement under TD 9363 then they may be able to claim this fifth exception – Treasury Decision (“TD”) 9363.2

To determine eligibility for these exceptions, a taxpayer can go to this site. <http://individualtaxpayeridentificationnumber.com/irs-itin-number-form-w-7-get-an-itin-number-from-the-irs-form-w-7-itin-application-itin-exceptions.html>

1. **Where can a taxpayer obtain a Form W-7?**

English and Spanish fill-in W-7 forms can be found on the IRS’s website. The Spanish W-7 form can be found at this link (<http://www.irs.gov/pub/irs-pdf/fw7sp.pdf>)

Forms can also be obtained by calling (800) 829-3676 within the United States only, visiting the nearest IRS Taxpayer Assistance Center or Overseas IRS office, or writing to

Internal Revenue Service

National Distribution Center

1201 N. Mitsubishi Motorway

Bloomington, IL 61705-6613

The W-7 forms were last updated in in August 2013.2 The IRS expects advocates to use the most recent forms.

1. **What is a CAA?**

Certified Acceptance Agents are individuals specifically authorized by the IRS to review original documents and certify copies of the same. This service is critical to taxpayers who are legitimately concerned about sending original documents to the IRS (such as a passport) that may get lost. However, CAAs in Massachusetts doing work without charging a fee are too few. 3

1. **In what other languages is the Form W-7 available?**

Taxpayers can obtain the W-7 and instructions from the IRS in either Spanish or English. Taxpayers may submit the Spanish form in Spanish and the IRS will also respond in Spanish. For other languages, the form must be submitted in English.

Advocates report that using a translation of the W-7 in other languages helps the taxpayer understand more fully what he/she is filling out.

1. **How long does it take for the IRS to process an application?**

Advocates report that it can take 6 to 8 weeks and sometimes longer to obtain an ITIN. Recently, (2014) it has been widely reported that the IRS is severely understaffed.4 Therefore, the time it takes may be longer. It is best to file the W-7 with a power of attorney to be able to follow up on the application. The Service is generally efficient in informing the taxpayer of any issues with the application.3

1. **Should a taxpayer file returns for all open years when applying for an ITIN?**

Tax returns for all years within the statute of limitations may be submitted with the ITIN application.

If time permits, it may be helpful to get a copy of the W-2 from the employer as they may still have copies of past years’ W-2s. If no W-2 can be retrieved, then the taxpayer can request a “wage and income” statement from the IRS. The only disadvantage of using this record to file returns is that it does not show state tax withholding.

1. **What are common reasons for rejecting ITIN applications?**

Advocates have reported the following reasons: inadequate or insufficient identifying documentation, lack of submittal of required documents from acceptance agents, no entry date, wrong signature of applicant (e.g., under 14 years old, the signature must be the parent/guardian’s), and others. A complete list of the “Reject Reason Codes,” 3.21.263.4.8.2 can be found on the Internal Revenue Manual, <http://www.irs.gov/irm/part3/irm_03-021-263r.html>.

Examples of Reject Reasons under 3.21.263.4.8.2

* Applicant has a SSN
* Applicant has a previously assigned ITIN
* Applicant did not attach a tax return as required

If a W-7 is rejected, the taxpayer should read the notice carefully to understand why the application was rejected. The taxpayer should then make sure the documents are correct, send IRS any information they requested, and provide it in the form requested.

# HOW TO FILL OUT AND FILE FORM W-7

1. **Must a taxpayer answer the “Entry date in U.S.” question on the W-7?**

Box 6d on the W-7 form, “Entry date in U.S.,” can make some taxpayers who entered the U.S. without documentation apprehensive. However, the entry date is needed where the taxpayer is applying for the ITIN as a “resident” for tax purposes, and needs to meet the substantial presence test for residency (IRC § 7701 (b)(1). 6

1. **What documents must a taxpayer submit with the W-7 to obtain an ITIN?**

The only document that is sufficient by itself is a passport because it is accepted for both identity and foreign status. Everything else, including a matricula card or a voter registration card, needs a second document, which is usually a birth certificate. A combination of two or more of the following documents may be accepted as proof of both identity and foreign status:

* National Identification card (must show photo, name, current address, date of birth, and expiration date)
* U.S driver’s license
* Civil birth certificate
* Foreign drivers’ license
* U.S state identification cad
* Foreign voter’s registration card
* U.S military identification card
* Foreign military identification card
* Visa
* U.S Citizenship and Immigration Services (USCIS) photo identification
* Medical records (dependents only)
* School records (dependents and/or students only)

|  |  |  |
| --- | --- | --- |
| Supporting Documentation | Can be used to Establish: | |
| Foreign Status | Identity |
| Passport (the only stand-alone document) | X | X |
| U.S Citizenship and Immigration Services (USCIS) photo identification | X | X |
| Visa issued by U.S Department of State | X | X |
| U.S driver’s license |  | X |
| U.S military identification card |  | X |
| Foreign driver’s license |  | X |
| Foreign military identification card | X | X |
| National identification card (must be current and contain name, photograph, address, date of birth and expiration date) | X | X |
| U.S state identification card |  | X |
| Foreign voter’s registration card | X | X |
| Civil birth certificate | X\* | X |
| Medical records (valid only for dependents under age 14 (under age 18 if a student)) | X\* | X |
| School records (valid only for dependents under age 14 (under age 18 if student)) | X\* | X |
| \*Can be used to establish foreign status only if they are foreign documents | | |

Additionally, all documents must be current; no expired documents are accepted. The above information, as well as more details regarding it can be found on this website, <http://www.immihelp.com/newcomer/itin.html>.

If a taxpayer submits his/her application to an acceptance agent, then the acceptance agent can send copies with the W-7 to the IRS processing center. If the taxpayer does not submit his/her application to an acceptance agent, then the original documents or certified copies are necessary.

When filing for an ITIN, all CAAs helping taxpayers should include the Certificate of Accuracy (CoA).2

1. **What addresses must a taxpayer provide?**

Box 2 requests the taxpayer’s foreign address. The foreign address is only used for applicants who reside outside of the U.S., such as dependents. However, in box 3 the taxpayer must list his/her local address, which is where the ITIN will be mailed. If the applicant lives in the U.S., then no foreign address is necessary.

Some advocates report problems with leaving the foreign address section blank even when they check that the taxpayer is a U.S. resident. If the taxpayer is in the United States, a U.S. address in box 2, and the name of the foreign city and country is sufficient for the foreign address. If the taxpayer has a P.O. Box he/she can enter it in box 3, otherwise box 3 can remain empty.

1. **How can an advocate ensure that any submission to the IRS is timely received?**

Certified mail is the best way to make sure that the IRS received a form a taxpayer sent before a deadline. The advocate can save the cost of a return receipt by writing the receipt number on the tax return (usually above or below the taxpayer’s signature). Be sure that the advocate (or the taxpayer) holds onto the certified mail receipt.

# ITINs & SSNs

1. **Should a taxpayer who has been working under an unassigned name and/or social security number (SSN) file a tax return?**

Workers not eligible for SSNs must file returns with ITINs. Federal tax returns filed under an unassigned SSN will not be processed. The IRS has been matching the last name on the tax return to SS records when processing tax returns and will reject returns where those do not match. 3

Massachusetts DOR will process returns with the unassigned SSN if it appears on a Form W2. This is a problem as some dishonest tax preparers file these state returns ONLY to claim the EITC. Taxpayers get into serious debt when they claim the EITC in this fashion.

Taxpayers who have worked under a different name may still apply for and obtain ITINs. Advocates advise taxpayers to use his/her correct name for work. So long as the taxpayer can explain the reason for using a different name (and the reason is not fraudulent) and prove that the earnings belong to him/her, the IRS will process the tax return. 3

# How does an employee who is assigned a SSN and medicare number transfer the withheld social security and medicare taxes from the old, unassigned SSN to the new number?

There is no statute of limitations for how long an employee may claim social security benefits. The employee needs to gather all his or her documents showing that he/she paid the social security taxes. The Social Security Administration’s (SSA) preferred evidence is W-2 forms and corresponding tax returns and tax return transcripts. Pay stubs that were used to substantiate wages earned in a tax return are also acceptable. SSA will also accept “secondary” evidence if there is a reasonable explanation why an employee cannot obtain SSA’s preferred evidence. An employee must submit two types of secondary evidence that show: worker's name; employer’s name; the amount of wages paid; the dates of payment or employment; union record of dues and wages paid (union records must show: employee’s name; employer’s name; the beginning and end dates of employment; the amount of wages paid; breakdown by calendar quarters of amount shown on union records; the name and title of the union official giving the information; and the name and local number of the union); the name of the person who reported the amounts shown in the records; and the intervals at which the reports were made. Once these documents have been gathered, then the employee must go to his/her local Social Security office and request a transfer of taxes withheld on the old unassigned social security number to the new assigned social security number. It can be helpful for the employee to bring an advocate to the SSA if one is available.

It is important for the employee to know that once he/she meets with SSA, they will conduct an investigation based on the evidence provided. Persons who are still working for an employer where they have provided an unassigned social security number might be at risk of losing their job, though there are certain steps that can be taken to try to protect them, especially if there is a union contract. If others in the employee’s family work for the same employer and they are in the same situation this could be a problem for those employees as well. Also, the employee transferring benefits may not be able to count on a job reference from the employer, which may make a difference in a tight job market.

Further information can be found in the 2004, Social Security Protection Act (42 U.S Code 423). This act discusses how foreign (“alien”) workers can correct reported earnings.7

1. **How should a taxpayer obtain an ITIN after using an unassigned SSN?**

As of today, the IRS has had several years of experience dealing with the discrepancy between the SSN on a provided Form W2 or Form 1099 MISC and the tax return that accompanies the ITIN application. Once the ITIN is issued, the return information (earnings, taxes, deductions) will be compiled by the IRS under the ITIN.3

According to at least one experienced advocate, a taxpayer should not be nervous to obtain an ITIN and let the IRS know that he/she had previously been working under an unassigned SSN. All communications with the IRS, as explained in questions below, are confidential.8

For questions regarding this or about income tax law, a Low Income Taxpayer Clinic will probably be able to help. See Pub 4134 for a list and contact numbers of LITCs in a taxpayer’s area. 8

1. **How should a taxpayer notify the IRS when he/she receives an assigned SSN and no longer needs the ITIN?**

Once an individual receives an SSN, his/her ITIN becomes obsolete. The taxpayer should use the SSN to file all future tax returns. The taxpayer needs to alert the IRS of the newly assigned SSN, so the ITIN is retired. This will not happen automatically.

In order to update the accounts, the taxpayer must notify the IRS. The request can be sent to:

ITIN Program Office in Austin, TX

Internal Revenue Service

Austin Service Center

ITIN Operation

P.O. Box 149342

Austin, TX 78714-9342

The best way to notify the Service is by filing a tax return and indicating that the taxpayer had been filing in prior years under an ITIN, and add the number. The IRS has access to SSA records and will always verify SSNs used in returns, by the taxpayer, spouse, and dependents. With electronic filing of tax returns, the taxpayer will know immediately that the return with the SSN is accepted.3

# W-2 FORM AND EMPLOYERS

1. **Should an ITIN ever be given to an employer for issuing a W-2?**

Under limited circumstances, such as a case settlement context, an employee might want to consider giving his employer his ITIN for use in issuing a W-2. For example, in situations where the employee never gave a SSN at all and was paid by the employer in cash or in situations where the employer has filed wages with the SSA (using a SSN that he may or may not know was false) and he now knows the SSN is false and no longer wants to report to the SSA using a false SSN, the employer could use the employee’s ITIN for issuing a W-2. However, it is still unclear what the SSA does when they receive W-2s with an ITIN. The SSA has a large earnings “suspense fund” for all the monies paid that cannot be accounted for under assigned SSNs.

ITINs should not be given to employers when they receive no-match letters from the SSA (see below for more information on no-match letters) because it is not a SSN.

A lawyer or other advocate should never encourage an employee-client to use a false SSN.3

1. **What should an employee do when he/she does not receive a Form W-2 on time?**

Employees should receive a W-2 form from their employer no later than January 31 of the year following the year for which the form is issued. If the form is late, lost, or missing, the first step would be to request a copy from the employer. Many employers use payroll companies that can provide copies on-line. Advocates can also get a release and request the copy directly from the employer.

In general, the IRS will not have this W-2 record available until September of the year following the year for which the form was issued. 3

1. **What should an employee and an employer do when the employer receives a “no match” letter from the SSA?**

By means of this letter, the SSA is not mandating the employer to take any action at all. Further, the employer may be subject to sanctions if it takes any adverse action against the employee that is unlawful under discrimination, labor, and other laws.

An employee who has been notified by his/her employer that the employer received a SSA “no match” letter should not bring his ITIN to the employer. An ITIN will continue to show up as a “no match” with the SSA as ITINs are not listed with the SSA. It will also alert the employer that the employee is potentially working without employment authorization.

For more information, see:

1) The National Employment Law Project’s “Social Security No-Match Information and Employer Sanctions: What Advocates Need to Know,” <http://www.nelp.org/page/-/Justice/SSA_no_match_update_110707.pdf>

2) The Immigrants and Employment page at the National Immigration Law Center, <http://www.nilc.org/workers_rights.html>

DEPENDENTS

1. **Can a taxpayer apply for ITINs for his/her dependents?**

Yes, if the dependents are not eligible for Social Security numbers. The returns will not be processed without TINs for the dependents. The process for applying for an ITIN for a dependent is the same as applying for an ITIN for the taxpayer (attach the W-7 and supporting documentation to the tax return).3

1. **What documents are required when requesting an ITIN for a dependent child?**

This allows the taxpayer to take advantage of an additional exemption, but does not allow the taxpayer to qualify for EITC or the child tax credit. There is no age limit to this exemption, as long as the child is a dependent. The following documents have been accepted for verification of identity, in addition to a birth certificate: school records (including school identification cards), medical records (including vaccination cards with their names), visas (such as a B-1 or B-2 visa).

However, in recent years the criteria for a valid medical record has become stricter. Immunization records are not acceptable documents for ITIN.

A valid medical record must meet the following criteria:

• Be issued by a valid hospital, medical facility, or doctor's office in the U.S. or in a foreign country recognized by the U.S State Department

• Be accompanied by a letter on official letterhead that is dated from the federal authority or equivalent, physician, hospital or clinic who administered the care of the child

-Show the child’s name, date of birth, and a complete address

-Show the name, address, and phone number of the doctor, hospital or clinic where the treatment was administered

This criteria can be difficult to meet and advocates are working to clarify the requirements of the letter from a doctor.8

Further information about CD566 notices, can be found here, <http://www.irs.gov/Individuals/Understanding-your-CP566-Notice>

# ASSISTANCE WITH FILING & IRS DISCLOSURE

1. **Does the IRS release any tax information to Immigration and Customs Enforcement (ICE)?**

It is important to advise taxpayers about potential consequences. The IRS disclosure statute (I.R.C § 6103 (c) et al.) prohibits sharing of information, but has many exceptions. Those exceptions include court orders and Department of Justice (which would include ICE) investigations for criminal activity, even without a court order.

By law, no one – other than as provided in the above exceptions - can look at the taxpayer’s records, unless the taxpayer authorizes via power of attorney. The SSA keeps data regarding amounts earned and social and medicare payments but neither agency shares information with ICE, except as provided in the above exceptions.

If a taxpayer is being investigated for illegal activity, the investigating agency may ask a judge to sign an order allowing them to get copies the taxpayer’s tax returns.

The Massachusetts DOR follows and is bound by the same confidentiality rules as the IRS.3

# Does the Massachusetts Department of Revenue (DOR) contact ICE after a taxpayer files a state tax return (with an ITIN) or in other circumstances?

If a government official does contact ICE or the IRS releases information to another government agency, it is a violation of I.R.C 6103, unless it falls under an exception (see question 27) such as involvement in terrorist activities or other exceptions described in the above question. Penalties for any government employee who violates confidentiality rules include loss of employment and possibly criminal charges. Unfortunately, once the information is already released, options for the detained employee-taxpayer may be limited, but the government official should still be reported so that it does not happen again.

1. **What options does an employer have when paying back wages to employees who used unassigned SSNs?**

GBLS advises the advocate to use the taxpayer’s ITIN. If the taxpayer does not have an ITIN yet, he/she can provide the employer a Form W-9 and indicate that a tax ID has been “applied for.” The employer will issue a W-2, take the maximum tax withholding, and leave the SSN section blank (or state “applied for”) and attach the Form W-9.3

1. **Are taxpayers filing taxes with an ITIN eligible for the earned income credit (EIC)?**

Taxpayers filing taxes with an ITIN are not eligible for the earned income credit. However, if a taxpayer adjusts his status and becomes eligible for a social security number, he may file or amend returns claiming the earned income credit for the previous three years.5

1. **Are taxpayers filing taxes with an ITIN eligible for the Child Tax Credit (CTC)?**

The rules to claim the CTC are not as restrictive as when filing for the EIC. In order to claim the CTC, the taxpayer’s children must be either U.S citizens or resident aliens with a social security number (SSN) or ITIN. Resident aliens for these purposes mean a lawfully permanent resident and an individual who meets the substantial presence test.6 The children must also have lived with the taxpayer for more than six months of the year in order for the taxpayer to qualify for the CTC. The taxpayer’s main home must also be in the U.S.5

# TAX-RELATED ITIN QUESTIONS

1. **Should a taxpayer file state tax returns in addition to federal returns?**

The IRS and states, including Massachusetts, share information as to who has filed tax returns. They share the whole file and audit information, if there was an audit or adjustment on the account. By law, when a taxpayer amends a federal or state return, he/she must amend the state or federal return within a year.

If a taxpayer files returns only with one agency, the other will take notice, particularly if the income shows that taxes could be due.

Taxpayers have three years to amend returns to claim refunds. This is important to know for taxpayers who adjust status, obtain SSNs and thus become eligible for the EITC.

1. **What are the penalties if a taxpayer does not file a tax return?**

If there's a tax balance due, the penalty for failure to file (5%/month up to 25%) is ten times more than the penalty for failure to pay (1/2 of 1% a month).9 So the best advice is always to file, even if the taxpayer cannot pay. If the taxpayer cannot pay, he can consider applying for an installment agreement or, in extremely tough financial circumstances, he/she may want to consider requesting Non-Collectible Status, meaning that the taxpayer is financially unable to pay. The taxpayer may also file an offer in compromise (OIC), which may allow settlement for a portion of the balance due. OICs generally should be negotiated by an attorney, CPA or enrolled agent (EA) who has experience with them. Non-Collectible Status and OICs are something that most Low Income Taxpayer Clinics (LITCs) are able to handle.

1. **What does a taxpayer do if the DOR says it wants verification of an ITIN?**

The Massachusetts Department of Revenue routinely sends notices of “intent to assess” to verify the taxpayer’s ITIN and possibly other items such as income and/or expenses. The verification of the ITIN is done usually just for one year. A copy of the letter issued by the IRS or a copy of an IRS transcript of the taxpayer’s return usually suffices to comply with this verification.3 For all other audits, it is best to consult with an attorney.

1. **Can a taxpayer file a state return without a taxpayer identification number?**

No, Massachusetts will not process a tax return without a TIN.

States that do not require a taxpayer identification number on the return may allow the taxpayer to request an extension and then submit the return once the ITIN is issued. But in states that do require a taxpayer identification number and in certain situations where deadlines are critical, such as protecting a refund or making a timely payment for someone with tax liability, one suggestion is to go to a tax assistance site run by the state and hand over the returns in person without the ITIN.

Citations:

1. IRS Website, “Understanding Your IRS – Individual Taxpayer Identification Number ITIN,” <http://www.irs.gov/pub/irs-pdf/p1915.pdf>

2. IRS Website, “Instruction for Form W-7” <http://www.irs.gov/pub/irs-pdf/iw7.pdf>

3. Advice from Luz Arevalo, GBLS

4. Kranish, Michael, “IRS is America’s feared and failing agency,” Boston Globe, February 17, 2014, <http://www.bostonglobe.com/news/nation/2014/02/17/internal-revenue-service-institution-crisis-but-congress-fails-fix-many-problems/DxEQr3H6nEQndmbpHUtl0O/story.html>

5. IRS Website. “General Instructions for Forms W-2 and W-3,” <http://www.irs.gov/instructions/iw2w3/ch01.html#d0e2103>

6. Legal Information Institute at Cornell University Law School, Section 7701 (b), <http://www.law.cornell.edu/uscode/text/26/7701>7.

7. 2004 Social Security Protection Act <https://www.govtrack.us/congress/bills/108/hr743/text>

8. Advocate Advice from ITIN-Working-Group List Serve from 2013-2014

9. IRS Website, “Information About Your Notice, Penalty and Interest,” <http://www.irs.gov/pub/irs-pdf/n746.pdf>