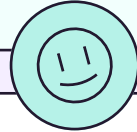
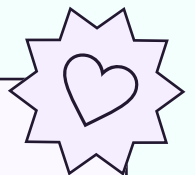


How to Support Undocumented Clients this tax season

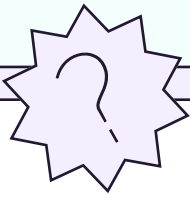


This year there is money for families who are undocumented, as long as their children have SSNs. These families are eligible for \$3,600 per child 0-5 and \$3,000 per child 6-17 from the Child Tax Credit, and \$1,400 per child from the 2021 stimulus check payment. They do not need earned income to get this money. **To access this money the parent or guardian must have an Individual Taxpayer Identification Number (ITIN) though.**



If a client does not yet have an ITIN, that's ok! They can get one this year after they get their taxes prepared, but before they submit them.



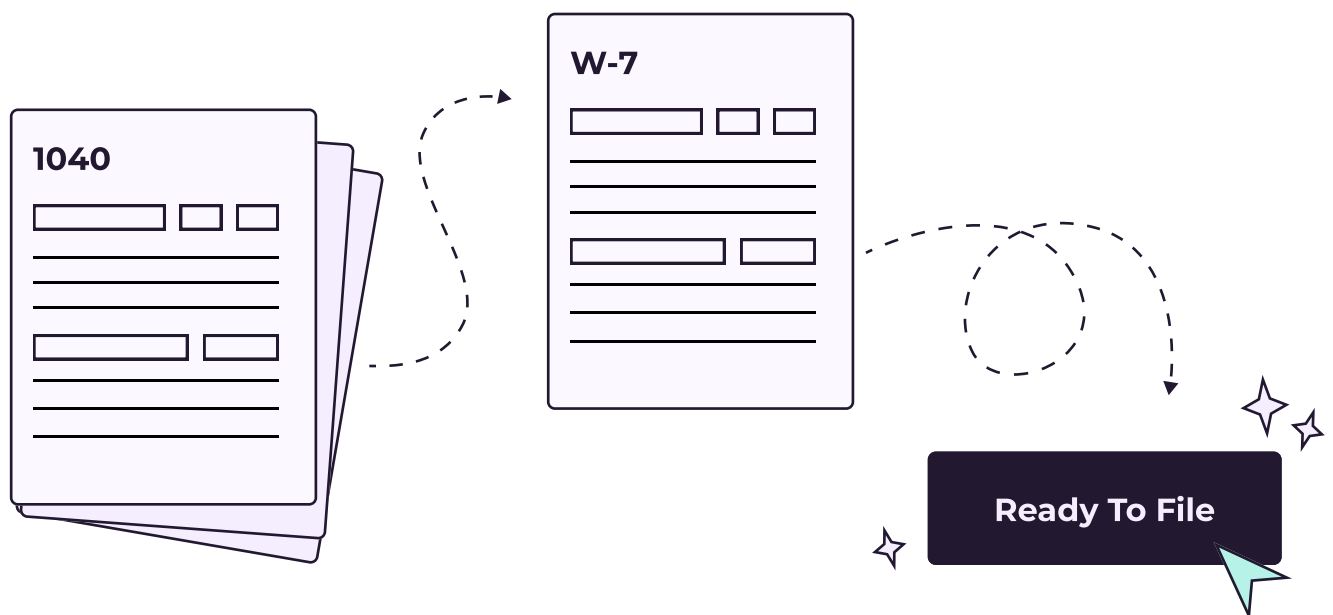


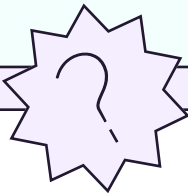
Q1: What will this process look like for clients?

They will need to submit a **paper copy of their federal tax return** with the original or **certified copies of identification documentation** to start the application process. First, the client will get their tax return prepared (but not yet filed). Second, the client will need to complete a W-7 application for an ITIN and choose to mail in their original identity documents or work with a certifying acceptance agent (CAA) to get certified copies of those documents. Last, they will mail their tax returns to the IRS along with the supporting identification documentation (either certified or originals). The ITIN will be issued first and then the tax return will be processed.



Important Note about Dates: The IRS considers the application date as the submission date of the ITIN application. So if the ITIN application (with tax return) is submitted now in February, even if it takes the IRS months to process everything, the tax return and ITIN application will be treated as having been submitted on time in February. So the clients needs to either submit everything before the due date of April 18th, 2022 or request an extension until October 17th to submit everything.





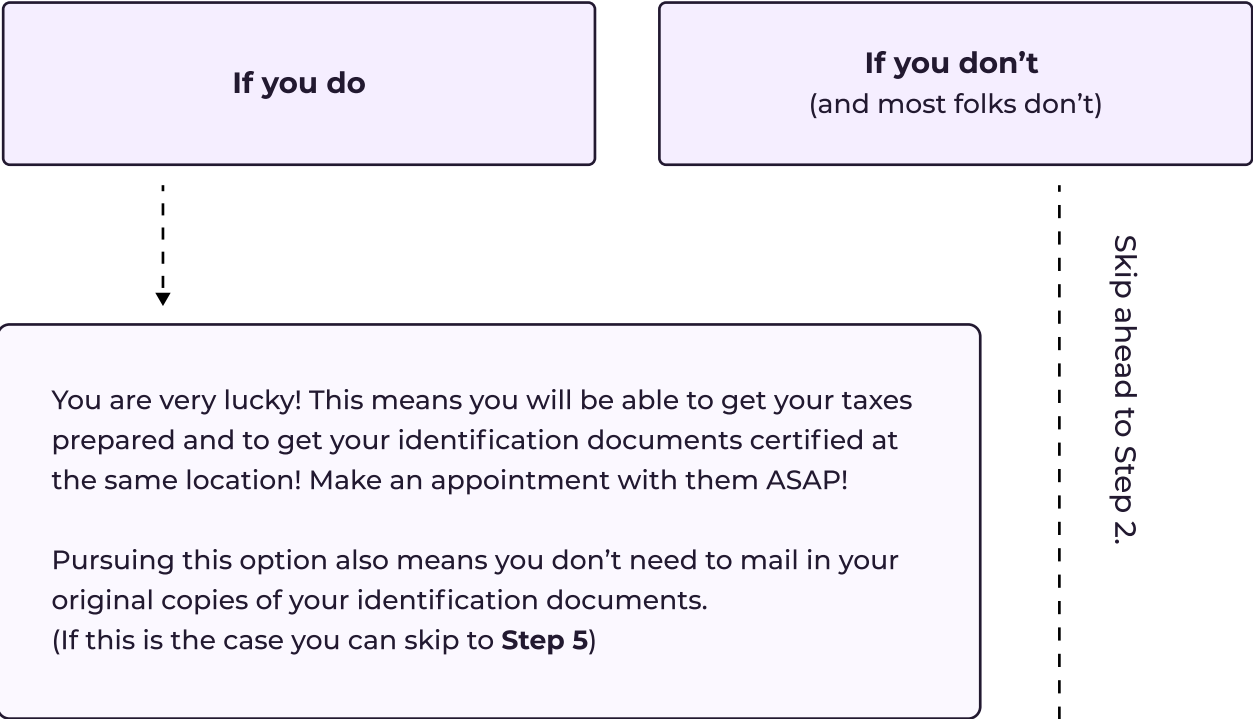
Q2: What are the step-by-step instructions for supporting a client with getting an ITIN and filing for a tax return?

Step 0	Create a Let’s Get Set account.
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Client can **create an account** with Let’s Get Set and text **“NFP” to us at (844) 921-5747** to tell us they need to both get an ITIN this year and file a tax return. They should tell us that they need to get an ITIN too (as opposed to already having one) because then we will note it in our database that they need extra help.

Step 1	Check the list of Tax sites that also are CAAs
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Check **this list** to see if you live near a nonprofit that BOTH prepares tax returns for free AND is considered a certifying acceptance agent (CAA).



Step 2

Prepare and print your tax return.

Get your taxes prepared by a free tax preparer (either an **in-person Volunteer Income Tax Assistance (VITA) site** or virtually through **GetYourRefund**). You need to first get your tax return prepared (and yes, they can do it even though you don't yet have an ITIN number). They will not be able to submit your return though; instead you will need to have them print it, or print a copy of it yourself. You'll need this for the next steps.

Step 3

Complete the W-7 application for an ITIN.

Complete the **W-7 application** (it is one page), but don't sign until the next step.

Step 4

Submit your W-7, identification docs, and tax return.

Now that you have a **printed copy of your tax return** and a **completed form W-7**, you need to decide whether you want to physically mail your identification documents to the IRS or instead would like to work with a certifying acceptance agent (CAA) to get them to certify that your documents are real so that you can keep them with you. Either option is ok, so it is up to you! We do want to warn you that the IRS is experiencing big delays, **so if you are planning to mail in your original documents, you likely will not get them back for many months.**

If you are comfortable mailing your physical documents to the IRS

If you would rather keep your physical documents

You can mail in your tax return along with your **signed** W-7 application for an ITIN, and all of your documents. The address and instructions are detailed in "**Option 1**" on this IRS page.

Make an appointment with either a designated **IRS Taxpayer Assistance Center** or a **Certifying Acceptance Agent**.



You did it! You are done!

A few notes.



If you are keeping your physical documents.....

We recommend first checking to see if there's an IRS Taxpayer Assistance Center near you (because that appointment is free); click on "Services Offered" and make sure it says "Individual Taxpayer Identification Numbers and Form W-7" as one of their services. You can call the number provided and make an appointment. This year some Taxpayer Assistance Centers are also offering walk-in appointments the second Saturday of every month.

Check if a location near you has this option!

You could also consider making an appointment with a **Certifying Acceptance Agent** instead. Check the list for a place near you, but remember that you need one of the options without an "*" because you need a Certifying Acceptance Agent (and not just a normal Acceptance agent). Also, these options may charge you for this service, so we recommend calling and understanding their fee first.

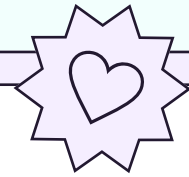
Bring your identification documents and your 2021 tax return to that appointment! In the appointment the TAC or the CAA will mail in your tax return, signed W-7, and certified identification documents to the IRS.

Step 5

Track your ITIN application

Your application has been submitted! If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning your individual tax identification number usually within seven weeks (up to 11 weeks if requested during peak tax time (January 15 through April 30) or from abroad). If you have not received a response within the referenced time period, you may call 1-800-829-1040 to request the status of your application.

Remember, the IRS must receive your W-7 application by April 18, 2022 for them to acknowledge the ITIN issuance date as prior to tax filing deadline so they can give you the 2021 credits. Remember, they will not start processing your tax return until they process your W-7 and issue you an ITIN number.



Key links and resources

How do I apply for an ITIN? (IRS website)

What documents do I need to provide for the W-7 application? (IRS website)

List of **Taxpayer Assistance Clinics** (confirm that ITIN is one of the services offered)

List of **Certifying Acceptance Agents** (choose ones without an asterisk)

Spanish Publication 1915 / English Publication 1915

FAQs about ITINs and Immigration (IRS does not share information with USCIS)

Common FAQs

(For more general information, visit irs.gov/ITIN)

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the U.S. Internal Revenue Service (IRS). An ITIN consists of nine digits, beginning with the number nine (i.e., 9XX-XX-XXXX). The IRS issues ITINs to taxpayers and their dependents who are not eligible to obtain a Social Security number (SSN) so that they can comply with tax laws. An ITIN does not authorize a person to work in the U.S. or provide eligibility for Social Security benefits. An ITIN does not provide a person with immigration status.

Who uses an ITIN to file tax returns?

Taxpayers who file their tax return with an ITIN include undocumented immigrants and their dependents as well as some people who are lawfully present in the U.S., such as certain survivors of domestic violence, student visa holders, and certain spouses and children of individuals with

employment visas. As of August 2012, the IRS had assigned 21 million ITINs to taxpayers and their dependents.

Can the IRS share ITIN information with other government agencies?

In general, privacy laws prevent the IRS from sharing personal taxpayer information with other government agencies.

How do I complete an ITIN application or renewal?

You can apply for an ITIN or ITIN renewal in person by using an IRS-authorized Certified Acceptance Agent (CAA). Unless you apply through a CAA, you will need to send your original, physical documents (i.e., Passport, Birth Certificate, Driver's License) to the IRS, and they will hold onto the items until they have processed your ITIN application (6-8 weeks during the off-season, 9-11 weeks during the tax filing season).