

Applying for an ITIN: U.S. Tax RESIDENTS

The United States will usually consider you a tax resident if:

- You are an F-1 or J student and you entered the U.S. for the first time as an F or J student in 2013 or earlier. (This means that you have been in the U.S. as an F-1/J-1 students for more than five “calendar years.”)
- You are a J-1 Scholar (the category on your DS-2019 is professor, research scholar, short-term scholar, or specialist) and you entered the U.S. for the first time as a J-1 scholar in 2016 or earlier.

Reasons you may need an ITIN: You may need an ITIN if you have U.S. source income, but are not eligible for a social security number. Your F-2 or J-2 dependents may need ITINs if you plan to include them in your federal (national) income tax return.

ITIN Application Procedure for tax residents

If you are a tax resident, read the instructions for Form W-7 and fill out and print [Form W-7](#) [1]. Then:

- Go to the Ann Arbor Social Security Administration office and explain that you need a “rejection letter” in order to apply for an ITIN. If the ITIN application is for your dependent, the dependent must go to the Social Security Administration office to request a “rejection letter.” The rejection letter shows that you (or your dependent) are not eligible for a Social Security Number (SSN). You will receive the rejection letter right away; it will not be necessary to return to the office later.
 - **Social Security Office hours and location:** The Social Security Administration office is located at 3971 Research Park Drive, Ann Arbor, MI 48108. Check the [Social Security Office Locator](#) [2] for office hours. You can go there on [AATA Bus #6](#) [3] (free with M-Card).
- If you are unable to obtain a copy of your (or your dependent’s) passport picture page that has been certified by the issuing agency (your embassy or consulate), you can visit a Taxpayer Assistance Center and submit your tax return form, including Form W-7, in person. To do this, follow these instructions.

Visiting a Taxpayer Assistance Center:

- Take your printed, signed tax form (including the ITIN application(s) and your original documents to the [Taxpayer Assistance Center](#) [4] in Detroit, Michigan. Remember to keep a copy of your signed form for your records.
- The Taxpayer Assistance Center will verify your documents, return them to you, and accept your tax return and ITIN application.
- If you are applying for an ITIN for one or more dependents, your dependents must also go with you to the Taxpayer Assistance Center with their original documents. The [MDetroit Connector \(MDC\)](#) [5] stop at [3663 Woodward Ave](#) [6] is about 1.4 miles away from the IRS Taxpayer Assistance Center.

- Once the IRS processes your ITIN application, the IRS will send you an ITIN authorization letter and you will receive more information regarding the processing of your tax return. Please note that if you are filing your ITIN application at peak tax processing times (March or April), this process can take months, although usually you will hear from the IRS within 6 weeks.
 - If you are a J-1 student or scholar, **do not apply for an ITIN for yourself.** [Apply for a Social Security Number](#) [7].
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Source URL: <https://internationalcenter.umich.edu/resources/tax/itin-residents>

Links

[1] <https://www.irs.gov/pub/irs-pdf/fw7.pdf>

[2] <https://secure.ssa.gov/apps6z/FOLO/fo001.jsp>

[3] <https://www.theride.org/Portals/0/Documents/1SchedulesMapsAndTools/RtMaps/Current/6toYTC.pdf?ver=2016-04--5-164356-837>

[4] <https://www.irs.gov/help/contact-my-local-office-in-michigan>

[5] <http://www.ridemdcc.umich.edu/>

[6] <https://maps.google.com/?q=3663+Woodward+Ave&entry=gmail&source=g>

[7] <https://internationalcenter.umich.edu/resources/tax/applying-ssn-card>