

Additional Information: Individual Taxpayer Identification Numbers

The information below is for your reference if you would like to understand more about Individual Taxpayer Identification numbers. Please remember that if you are a tax nonresident, GLACIER Tax Prep will print ITIN application for your or for your dependents if ITINs are required. **The Internal Revenue Service (IRS) will only issue an ITIN if it is required for U.S. tax purposes.**

ITIN Information for Tax Nonresidents

U.S. Source Income but Not Eligible for a Social Security Number

If you have U.S. source income, but are not eligible for a social security number, you will need to have an ITIN in order to fill out Internal Revenue Service (IRS) Form 1040NR or 1040NR-EZ. The most common example is a student who receives a non-service fellowship that includes money for living expenses. ("Non-service fellowship" means that no work is required.)

Including Your Spouse and/or Dependents on Your Tax Form

You may need an ITIN if you have U.S. source income and your home country has a tax treaty that allows you to include your spouse and/or dependents on your tax form. If you are a non-resident for tax purposes, have U.S. source income, are from Canada, Mexico, Korea or India, and have a spouse and/or children living with you in the United States, you may need ITIN numbers for your spouse and children in order to fill out your U.S. income tax form.

The following information will help you understand more about ITINs for spouses and children.

Residents of CANADA and MEXICO

- Can claim a personal exemption for a spouse if the spouse had no income for U.S. tax purposes and was not a dependent on another U.S. return.
- May be able to claim exemptions for dependents if they meet the five general tests for dependency listed in [IRS Publication 17, Your Federal Income Tax Guide](#) ^[1].
- If your spouse and/or dependents fit these guidelines and are not eligible for social security numbers, they will need ITIN numbers in order to be included on your U.S. tax return form.

Residents of SOUTH KOREA

- May be able to claim a personal exemption for a spouse. The spouse must live with the taxpayer.
- May be able to claim exemptions for dependents if they live with you in the U.S. at least part of the year.
- If your spouse and/or dependents fit these guidelines and are not eligible for social security numbers, they will need ITIN numbers in order to be included on your U.S. tax return form.

Residents of INDIA

- If you are from India and are a non-resident for tax purposes, you may be eligible to claim a personal exemption for a spouse.
- You may be able to claim exemptions for dependents if they were **not** admitted to the U.S. on an F-2, J-2, or M-2 visa. They must also meet the five tests for dependency listed in [IRS Publication 17, Your Federal Income Tax Guide](#) [1]
- If your spouse and/or dependents fit these guidelines and are not eligible for social security numbers, they will need ITIN numbers in order to be included on your U.S. tax return form.

Source URL: <https://internationalcenter.umich.edu/resources/tax/itin-additional>

Links

[1] <https://www.irs.gov/publications/p17/index.html>