

Applying for an ITIN: U.S. Tax NONRESIDENTS

If you are a tax nonresident, you should use [Glacier Tax Prep](#) [1] to prepare your U.S. federal (national) income tax form. University of Michigan/Ann Arbor international students and scholars can use GLACIER Tax Prep free of charge. If you need an ITIN, GLACIER Tax Prep will print an ITIN application form (Form W-7) for you. If you do not need an ITIN, GLACIER Tax Prep will not print Form W-7.

The United States will usually consider you a tax nonresident 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 2016 or later.
- 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 2019 or later.

ITIN Application Procedure for tax nonresidents

If GLACIER Tax Prep prints Form W-7 (the ITIN application), it will also print a “Submitting Form W-7 Instruction Sheet.” You should follow these instructions with these exceptions:

- Instead of requesting a “NO EMPLOYMENT LETTER,” request a “rejection letter” (also called a “letter of ineligibility” from the Ann Arbor [Social Security Administration office](#) [2] . Fill out [Form SS-5](#) [3] and write “Letter of Ineligibility” at the top of the form. Mail the form to: Social Security Administration, 3971 Research Park Drive Suite A, Ann Arbor, MI 48108. No additional documents are required; just the form. The Ann Arbor Social Security Office will mail your Letter of Ineligibility to you in approximately three weeks. If you are not in Ann Arbor, contact your [local Social Security Administration office](#) [4] to request your letter of ineligibility.
 - If GLACIER Tax Prep printed Form W-7 (the ITIN application) for your dependent, you must also request a “rejection letter” for your dependent.
 - **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](#) [5] (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](#) [6] and submit your tax return form, including Form W-7, in person. Make sure that the [Taxpayer Assistance Center you visit can review your documents](#) [7]. The Detroit Taxpayer Assistance Center does offer this service.

Visiting the Detroit Taxpayer Assistance Center:

- Print the tax return, ITIN application(s), and instruction sheets GLACIER Tax Prep prepared for you.
- Assemble and sign the ITIN application, following the instructions on the GLACIER Tax Prep “Submitting Form W-7 Instruction Sheet.” Substitute the “social security rejection letter” for the no “employment letter.”
- Then follow the instructions on the GLACIER Tax Prep “Submitting Your U.S. Tax Documents” instruction sheet to finish organizing your tax documents for submission. Be sure to sign the form and make a copy of your tax documents after you have signed them.
- Take your signed tax return form (including the ITIN application(s) and your original documents to the [Taxpayer Assistance Center](#) [8] in Detroit, Michigan. **To visit the Taxpayer Assistance Center, you must call 844-545-5640 to make an appointment.**
 - The Taxpayer Assistance Center will verify your documents, return them to you, and accept your tax return and ITIN application.
 - If Glacier Tax Prep also printed Form W-7 for your dependents, your dependents must also go with you to the Taxpayer Assistance Center with their original documents.
- 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.

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

Links

[1] <https://internationalcenter.umich.edu/resources/tax/tax-software>

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

[3] <https://www.ssa.gov/forms/ss-5.pdf>

[4] <https://secure.ssa.gov/ICON/main.jsp>

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

[6] <https://www.irs.gov/help/contact-your-local-irs-office>

[7] <https://www.irs.gov/help/tac-locations-where-in-person-document-verification-is-provided>

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