

Instructions for ITIN Applicants Making A Payment

A taxpayer who is applying for an ITIN and does not yet have a tax identification number (TIN) **can** make a tax payment for any taxes owed, even though they do not have TIN.

The payment should be mailed as a money order with **Form 1040-V**.

The taxpayer should fill out **Form 1040-V** very carefully:

- Enter “**ITIN TO BE REQUESTED**” or “**APPLIED FOR ITIN**” wherever an SSN or ITIN is requested on the form.
- The taxpayer should use an address on **Form 1040-V**, their tax return, and/or **Form 4868** (Extension to File) that will be good for 6+ months.

The taxpayer should purchase a money order or use a check.

- Write the taxpayer’s **FULL NAME** and “**APPLIED FOR ITIN**” or “**ITIN TO BE REQUESTED**” on the money order.

The taxpayer should take a picture or make a copy of both the money order/check and **Form 1040-V**. **Do not skip this step!**

The payment and **Form 1040-V** should be mailed to:

Internal Revenue Service
P.O. Box 1214
Charlotte NC 28201-1214

The taxpayer should read any IRS letters carefully to be sure that their payment was applied to their account and be prepared to provide the copy or picture as proof.