When an ITIN Holder Gets an SSN

Background

One of the benefits of applying for an ITIN and filing tax returns is meeting the requirement to file and pay taxes in order to be granted legal permanent residency. Starting an IRS tax record using an ITIN is one step on the path to changing immigration status.

Once legal permanent residency (also known as "green card" status) is granted, the taxpayer is eligible for and receives a Social Security number (SSN). They will file a tax return for the current tax year and all future years using that SSN.

ITIN holders who later receive an SSN—whether taxpayers or dependents—are responsible for informing the IRS of this change.

How to Assist the Taxpayer

- 1. Print the letter template on the following page.
- 2. Assist the taxpayer in completing and signing the letter.
- 3. Make a photocopy of the client's ITIN letter (or card) and their newly-issued SSN card.
- 4. Instruct the client to mail the packet of letter and photocopies to:

Internal Revenue Service
Austin, TX 73301-0057

Note: Taxpayers who establish a credit history using an ITIN may also wish to inform credit reporting companies of their new SSNs. Refer them to the <u>Foundation Communities Prosper</u> <u>Center Financial Wellness</u> program for credit and other counseling.

Date:
Internal Revenue Service
Austin, TX 73301-0057
Re: ITIN(number)
To whom it may concern,
I am writing to request that my Individual Taxpayer Identification Number (ITIN) be revoked and that all tax records be associated with my newly assigned Social Security Number (SSN). My information is as follows:
Name on tax return:
Date of birth:
ITIN:
New SSN:
Street Address:
City, State, Zip
Enclosed please find copies of my SSN and my ITIN.
Thank you.
Signature
Printed Name