

TAXES

Internal Revenue Service

Advantages of Getting an ITIN

- Filing taxes is considered "good moral character" of USCIS.
- You comply with U.S. tax laws for filing and paying taxes.
- Tax returns can be requested by banks and mortgage companies to borrow.
- Presentation taxes can help you apply for residency in the future.
- Some banks can easily open an account with an ITIN.
- Filing taxes can help with an ITIN you apply for legal immigration status if the proposed amnesty is approved.

JAMES LAWRENCE ASSOCIATES ITIN PROGRAM



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THE *Process* of Obtaining ITIN

James Lawrence
Associates
ITIN Program



We take a proactive approach to achieve our clients objectives, with the right investing strategies and develop a sound financial plan



Our Commitment

James Lawrence Associates

ITIN Program

At James Lawrence Associates, It's not just about taxes. It's about business and personal excellence.

Our mission is to help our clients maintain financial viability in the present while taking a proactive approach to achieve their objectives. James Lawrence Associates will assist with the entire process of obtaining an ITIN and meet the all required USCIS laws.



WHAT WE DO

Help each customer in the process of obtaining an ITIN through Internal Revenue Service and meet with USCIS laws.

Documents needed to obtain an ITIN

When applying for an **ITIN** you must show proof of your identity and foreign status. There are only 13 supporting documents accepted by **IRS**.

- * Passport (stand alone document)
- * U S Citizenship & Immigration Service photo id
- * Visa issued by US Department State
- * U.S. Driver's License
- * U.S. Military identification card
- * Foreign driver's license
- * Foreign military identification card
- * National identification card, current
- * U.S. State identification card
- * Foreign voter's registration card
- * Civil birth certificate
- * Medical records dependent's only
(under 14 years of age (under 18 years of age if a student))
- * School records (Dependent's only
(under 14 years of age (under 18 years of age if a student))

What is an ITIN?

An ITIN is a Individual Taxpayer Identification Number issued by the IRS. It is a nine-digit number that always begins with the number 9 and has a range of 70-88 in the fourth and fifth digit. As of April 2011, the range was extended to include 90-92 and 94-99 in the fourth and fifth digit.

IRS issues **ITINS** to individuals who are required to have a U.S. Taxpayer Identification but, who do not have one, and are not eligible to obtain a social Security Number (SSN) from the Social Security Administration (SSA). **ITINS** are issued regardless of immigration status because both resident and nonresident aliens may have U.S. tax return and payment responsibilities under the internal Revenue code.

Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception.

Who needs an ITIN?

ITIN's are for federal tax reporting only, and are not intended to serve any other purpose. IRS issues **ITINS** to foreign nationals and others to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for a Social Security Number (SSN).

An **ITIN** does not authorize work in the U.S, or provide eligibility for social security benefits or the Earned Income Tax Credit.

If you do not have a SSN and are not eligible to obtain a SSN, but you have a requirement to furnish a federal tax identification number or file a federal income tax return, you must apply for an **ITIN**.

- A Nonresident alien required to file a U.S. tax return.
- A U.S. resident alien (based on days present in the U.S.) filing a U.S. tax return.
- A dependent or spouse of a U.S. citizen/resident alien.
- A dependent or spouse of a nonresident alien visa holder.