

## United States - Information on Tax Identification Numbers

### Section I – TIN Description

*U.S. taxpayer identification numbers include a Social Security Number (SSN), which is issued to individuals, and an Employer Identification Number (EIN), which is issued to individuals or entities. In addition, an Individual Taxpayer Identification Number (ITIN) is issued to individuals who are required to have a U.S. taxpayer identification number but who do not have and are not eligible to obtain an SSN.*

*A taxpayer must provide the taxpayer identification number (SSN, EIN or ITIN) on all tax returns and other documents sent to the IRS. A taxpayer must also provide its identification number to other persons who use the identification number on any returns or documents that are sent to the IRS.*

*An SSN is issued to individuals by the Social Security Administration. Further information regarding the SSN may be found at: [www.ssa.gov/](http://www.ssa.gov/).*

*An EIN is issued by the IRS to sole proprietors, partnerships, corporations (including limited liability corporations), and other entities for tax filing and reporting purposes. Application for an EIN may be made by either: (1) submitting IRS Form SS-4, Application for Employer Identification Number (<http://www.irs.gov/pub/irs-pdf/fss4.pdf>) online; or (2) mailing or faxing the Form SS-4 as described in the form instructions. International applicants may call telephone number (267) 941-1099 (not a toll-free number). For more information about EINs, see IRS Publication 1635, Understanding Your EIN (<http://www.irs.gov/pub/irs-pdf/p1635.pdf>).*

*An ITIN is a tax processing number issued by the IRS to individuals who are required to have a U.S. taxpayer identification number but who do not have and are not eligible to obtain an SSN from the Social Security Administration. ITINs are issued regardless of immigration status because both resident and nonresident aliens may have a U.S. filing or reporting requirement under the Code. Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception. Application for an ITIN may be made on IRS Form W-7, Application for IRS Individual Taxpayer Identification Number (<http://www.irs.gov/pub/irs-pdf/fw7.pdf>).*

### Section II – TIN Structure

*An SSN is in the following format: xxx-xx-xxxx. The first three digits have geographical significance, the next two digits have no real significance and are issued sequentially, and the last four digits are random.*

*An EIN is in the following format: xx-xxxxxxx.*

*An ITIN is a nine-digit number that always begins with the number 9 and is in the following format: 9xx-xx-xxxx.*

### Section III – Where to find TINs?

*The U.S. Taxpayer Identification Number may be found on a number of documents, including tax returns and forms filed with the IRS, and in the case of an SSN, on a social security card issued by the Social Security Administration. In the United States, TINs are generally considered confidential, private identity information. When provided to the IRS, TINs are protected from disclosure under section 6103 of the Code; and, in some cases, section 6105 of the Code in conjunction with confidentiality provisions of the relevant tax treaty, tax information exchange agreement, or other bilateral agreement for the exchange of information, when the information is provided to the IRS by a*

*foreign government under such treaty or agreement..*

**Section IV – TIN information on the domestic website**

<http://www.irs.gov/Individuals/International-Taxpayers/Taxpayer-Identification-Numbers-TIN>

**Section V – Contact point for further information**

*Regarding the SSN, contact the Social Security Administration as provided in its website:  
<http://www.ssa.gov/agency/contact/>.*

*Regarding the EIN and ITIN, please see the following:*

*The U.S. competent authority is not generally involved in the provision of TINs.*

*Taxpayers with specific individual or business account questions should contact the International Taxpayer Service Call Center by phone or fax. The International Call Center is operational Monday through Friday, from 6:00 a.m. to 11:00 p.m. (Eastern Time):*

*Tel: 267-941-1000 (not toll-free)*

*Fax: 267-941-1055*

*Depending on the nature of their inquiry, foreign governments with questions about the United States' TINs may consult the IRS website, contact the IRS' International Visitors Program online via the website, [http://www.irs.gov/Businesses/International-Businesses/Internal-Revenue-Service-International-Visitors'-Program-\(IVP\)](http://www.irs.gov/Businesses/International-Businesses/Internal-Revenue-Service-International-Visitors'-Program-(IVP)),*

*or for matters involving questions of residency or mutual assistance, contact the Treaty Assistance and Interpretation Team (TAIT), whose contact information is listed under “Residency,” above.*