

Requiring Driver's License Applicants to Produce an Individual Taxpayer Identification Number Prevents Otherwise-Eligible People from Obtaining a License

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■ New IRS rules on obtaining an ITIN will prevent otherwise-eligible people from obtaining a license

Any state requirement that driver's license applicants present an Individual Taxpayer Identification Number (ITIN) will prevent many otherwise-eligible non-U.S. citizens from obtaining a license.

Effective January 1, 2013, new [rules](#) issued by the Internal Revenue Service (IRS) impose additional burdens on people seeking an ITIN.¹ Subject to very limited exceptions, a tax return and original or certified identity documents must accompany the Form W-7 application for an ITIN. These rules:

- Deprive noncitizens of proof of identity, such as passports, consular IDs, and birth certificates needed in their daily lives, because they are required to send original documents or copies certified by the issuing agency to the IRS. This prevents them from presenting proof of identity to law enforcement officials, banks, or other institutions while they apply for ITINs for themselves and their children.
- Put them at risk that the IRS or the mail service will lose essential identity documents.
- Deny them the use of notarized copies of essential identity documents, by requiring copies that are certified by the issuing foreign agency—a requirement that may be impossible to meet.
- Discourage eligible people from obtaining ITINs and filing tax returns.

■ Otherwise-eligible applicants may not have been able to obtain an ITIN because they have not filed a tax return

This includes workers who:

- May have earned too little to be required to file taxes.
- May have worked in the underground economy or for multiple employers, making it difficult to document their earnings.

¹ *2013 ITIN Updated Procedures Frequently Asked Questions* (U.S. Internal Revenue Service webpage last reviewed or updated on Nov. 19, 2013), www.irs.gov/Individuals/2013-ITIN-Updated-Procedures-Frequently-Asked-Questions.

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