

Tax Information for Undocumented Students and Mixed Status Families

If a student or parent earns income that is greater than the tax filing requirement, then they must file taxes regardless of immigration status. The tax filing requirement can be found online in IRS Publication 17 – Tax Guide for Individuals. For example, Google search “2021 IRS Publication 17” and find Table 1-1. 2021 Filing Requirements for Most Taxpayers (pictured below) on page 7 of the guide.

If a student or parent select “Will file” on the financial aid application, then the application will be rejected if the income earned is greater than the tax filing requirement. If it doesn’t reject, the financial aid application is likely to be selected for verification and the student or parent will be required to submit copies of a filed tax return to the college financial aid office.

If they need help filing, they can get free tax filing services through the IRS’s Volunteer Income Tax Assistance (VITA) program.

VITA Information: <https://www.irs.gov/individuals/free-tax-return-preparation-for-qualifying-taxpayers>

If the student or parent earned less than the tax filing requirement, they will report the income amount on the financial aid application and select “Not going to file.”

Table 1-1. 2021 Filing Requirements for Most Taxpayers

IF your filing status is...	AND at the end of 2021 you were...*	THEN file a return if your gross income was at least...**
Single	under 65	\$12,550
	65 or older	\$14,250
Married filing jointly***	under 65 (both spouses)	\$25,100
	65 or older (one spouse)	\$26,450
	65 or older (both spouses)	\$27,800
Married filing separately	any age	\$5
Head of household	under 65	\$18,800
	65 or older	\$20,500
Qualifying widow(er)	under 65	\$25,100
	65 or older	\$26,450

* If you were born on January 1, 1957, you are considered to be age 65 at the end of 2021. (If your spouse died in 2021 or if you are preparing a return for someone who died in 2021, see Pub. 501.)

** Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2021, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Instructions for Form 1040 or Pub. 915 to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

*** If you didn't live with your spouse at the end of 2021 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

<https://www.irs.gov/pub/irs-pdf/p17.pdf>

Individual Taxpayer Identification Number (ITIN)

If the parent or student is not eligible for a Social Security Number, they must apply for an Individual Taxpayer Identification Number (ITIN). The IRS never shares ITIN information with immigration agencies, so it is safe to get an ITIN.

To apply for an ITIN, they need to submit a Form W-7 **with** their federal income tax return and original documentation or certified copies from the issuing agency to prove identity and foreign status.

Instructions for Form W-7: <https://www.irs.gov/pub/irs-pdf/iw7.pdf>

Form W-7: <https://www.irs.gov/pub/irs-pdf/fw7.pdf>

Supporting Documentation

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	x	x
U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x
Visa issued by the U.S. Department of State	x	x
U.S. driver's license		x
U.S. military identification card		x
Foreign driver's license		x
Foreign military identification card	x	x
National identification card (must contain name, photograph, address, date of birth, and expiration date)	x	x
U.S. state identification card		x
Foreign voter's registration card	x	x
Civil birth certificate	x**	x
Medical records (valid only for dependents under age 6)	x**	x
School records (valid only for a dependent under age 18, if a student)	x**	x

* Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn't have a date of entry into the United States. See [Proof of U.S. residency for applicants who are dependents](#) below.

** May be used to establish foreign status only if documents are foreign.

The information below is from the IRS webpage: <https://www.irs.gov/individuals/how-do-i-apply-for-an-itin>

Where to apply?

Option 1

Mail your W-7, tax return, proof of identity, and foreign status documents to:

Internal Revenue Service
Austin Service Center
ITIN Operation
P.O. Box 149342
Austin, TX 78714-9342

You will only file a tax return to the address above once, when you file Form W-7 to get an ITIN. In subsequent years, when you have an ITIN, you will file your tax return as directed in the form instructions.

If you will need your original documents for any purpose within 14 weeks of submitting your ITIN application, you may wish to apply in person at an IRS Taxpayer Assistance Center or CAA. You may also choose to submit certified copies of documents from the issuing agency instead of original documents. Original documents you submit will be returned to you at the mailing address shown on your Form W-7. You don't need to provide a return envelope. Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents. The IRS will then return the documents in the envelope provided by the applicant. If your original documents aren't returned within 14 weeks, you can call the IRS at [800-908-9982](tel:800-908-9982) (U.S. only) or for international, call [267-941-1000](tel:267-941-1000) (this is not a toll-free number).

Option 2

Apply for an ITIN in-person using the services of an IRS-authorized [Certifying Acceptance Agent](#). This will prevent you from having to mail your proof of identity and foreign status documents.

Acceptance Agents in California – alphabetical by city: <https://www.irs.gov/individuals/international-taxpayers/acceptance-agents-california>

Option 3

Make an appointment at a designated IRS Taxpayer Assistance Center. This will also prevent you from having to mail your proof of identity and foreign status document

After processing, the IRS will issue your ITIN through the mail.

Taxpayer Assistance Center Office Locator: <https://apps.irs.gov/app/office-locator/>

When should I apply?

You can apply for an ITIN any time during the year when you have a filing or reporting requirement. At a minimum, you should complete Form W-7 when you are ready to file your federal income tax return by the return's prescribed due date. If the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties.

How long does it take?

You will receive a letter from the IRS assigning your tax identification number usually within seven weeks if you qualify for an ITIN and your application is complete.

Who can I call for help?

You can call the IRS toll-free at [800-829-1040](tel:800-829-1040) if you are in the United States or [267-941-1000](tel:267-941-1000) (not a toll-free number) if you are outside the United States. This service allows you to check the status of your application seven weeks after submitting Form W-7 and your tax return.