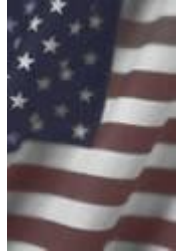


# Illegal Aliens and Taxes

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Even if an alien decides not to become a U.S. Citizen they are still required to abide by U.S. laws, which includes filing a U.S. Tax return (assuming they earn enough to be required to file).



In order to file a U.S. Tax return you must have either a social security number or an **Individual Taxpayer Identification Number (ITIN)**. ITINs are available for individuals who are ineligible for a social security number and can be obtained by completing and filing [form W-7](#).

The ITIN does not automatically make an individual eligible for employment or legalize an individual's immigrant status. It does not make a worker eligible for social security benefits, Medicare benefits or the earned income credit.

The ITIN number **enables employers to report wages paid** to employees (including domestic workers such as nannies and housekeepers as well as individuals you employ in your business) without fear that the tax returns will be rejected due to missing or inaccurate social security numbers.

It also allows individuals who are ineligible for a social security number **to file a US Income Tax return**. Failure to file income tax returns or an improperly prepared tax return can cause problems when the permanent resident files for US citizenship or when a US citizen or permanent resident tries to help family members immigrate.

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*Gina L. Gwozdz is a CPA who has chosen to specialize in taxes. Visit her website at <http://GLGcpa.com> to view more Tax Tip Articles.*