If you receive a U.S. Social Security Number (SSN) in the future, you must use the SSN for tax purposes and discontinue using your ITIN. It is improper to use both the ITIN and the SSN assigned to the same person to file tax returns. It is your responsibility to notify the IRS so they can combine all of your tax records under one identification number. If you do not notify the IRS when you are assigned a SSN, you may not receive credit for all wages paid and taxes withheld which could reduce the amount of any refund due.

You can visit a local IRS office or write a letter explaining that you have now been assigned a SSN and want your tax records combined. Include your complete name, mailing address, and ITIN along with a copy of your social security card and a copy of the CP565, Notice of ITIN Assignment, if available. The IRS will void the ITIN and associate all prior tax information filed under the ITIN with the SSN. Send your letter to: Internal Revenue Service, Austin, TX 73301-0057.