

Publication 1915

Understanding Your IRS Individual Taxpayer Identification Number ITIN

For use in preparing
2023 Returns)

Volume 1 of 2



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IRS assistance is available to help you prepare your Form W-7/W-7(SP)

In the United States, call:

1-800-829-1040 (*toll-free*) or

Make an appointment at your local IRS Taxpayer Assistance Center (TAC) by calling 1-844-545-5640.

For listings of your local IRS TACs or IRS authorized Acceptance Agents, go to <https://www.irs.gov>.

Persons outside the U.S. may call 1-267-941-1000 for assistance (this is not a toll-free call).

WHAT'S NEW:

Renewal applications. All Form W-7 renewal applications must include a U.S. federal tax return unless you meet an exception to the requirement. See Exceptions Tables, later, for more information. Expanded discussion of allowable tax benefit. Spouses and dependents are not eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. The discussion of allowable tax

benefits has been expanded. See *Allowable tax benefit*, later, for more information.

Child and dependent care credit (CDCC). An ITIN may be assigned to an alien dependent from Canada or Mexico if that dependent qualifies a taxpayer for a child or dependent care credit (claimed on Form 2441). The Form 2441 must be attached to Form W-7 along with the U.S. federal tax return. See Pub. 503 information.

IMPORTANT INFORMATION TO NOTE:

1. Because of the Tax Cuts and Jobs Act (TCJA) of 2017, the deduction for personal exemptions was suspended for tax years 2018 through 2025. As a result, spouses and dependents are not eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own federal return. The individual

must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. See "what is an allowable tax benefit?" later, for more information.

2. A passport is a stand-alone document for proof of your "identity" and "foreign status" only. If you submit a valid passport (or copy certified by the issuing agency), you do not need to submit a combination of at least two or more other current documents from the Table on Page 17. However, any supplemental documentation to prove "Exception" criteria, must always be submitted along with your Form W-7

Note: A passport without a date of entry into the United States will no longer be accepted as a stand-alone identification document for certain dependents. See Dependency/Exemption Issues on Page 11 for more information.

3. You may not e-file a tax return(s) using an ITIN in the year in which it is received. If you apply for and receive an ITIN this year, you may not e-file any tax return using that ITIN (including prior year returns) until next year. (See Page 8 for additional information on e-filing).
4. The entry date in the U.S. (Line 6d, Form W-7) must contain the complete date on which you entered the United States for the purpose for which you are requesting an ITIN. The date should be entered in month/day/year format (mm/dd/yyyy). If you have not entered the U.S. enter "Never entered the United States" on this line.
5. Copies of a passport must include the U.S. visa pages if a visa is required for your Form W-7 application. (For example, if you check reason box (f)

or (g) on Form W-7, make sure to include a copy of the visa).

6. Expired ITINs. If your ITIN wasn't included on at least one U.S. federal tax return for the last three consecutive tax years, it will expire on December 31st of the third consecutive tax year, and must be renewed before being used again on a U.S. federal tax return. ITINs with middle digits (the fourth and fifth positions) "70," "71," "72," "73," "74," "75," "76," "77," "78," "79," "80," "81," "82," "83," "84," "85," "86," "87," or "88" have expired. In addition, ITINs with middle digits "90," "91," "92," "94," "95," "96," "97," "98," or "99," IF assigned before 2013, have expired.

CAUTION: If you previously submitted a renewal application and it was approved, you do not need to renew again.

REMINDERS:

1. All documents must be original documents or copies certified by the issuing agency.
2. Apply using the most current Form W-7, Application for IRS Individual Taxpayer Identification Number or Form W-7(SP), Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos. All subsequent notices and correspondence will be sent to you in the language of the original Form W-7/W-7(SP) that you submit to IRS.
3. All ITIN applications (including those submitted by Acceptance Agents) must have a valid U.S. Federal income tax return attached to Form W-7. ITINs will not be assigned prior to the taxpayer filing a valid U.S. Federal

income tax return (Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040X), to pay or claim withheld taxes unless an “exception” to the tax return filing requirement is met (see “Exceptions” later in this publication) or you are renewing your ITIN.

4. If an ITIN is being requested for a dependent under 14 years of age (18 if a student) then one of the supporting documents to prove “foreign status” and “identity” must be a Birth Certificate, unless a passport is submitted.
5. Supply original proof of identity and foreign status documents or copies certified by the issuing agency – there are only 13 acceptable documents (see the “Supporting Documentation Table” later in this Publication). The IRS will only accept original documents or copies certified by the issuing agency.

If you will need your documentation for any purpose within 60 days of submitting your ITIN application, you may wish to schedule an appointment to apply in person at designated IRS Taxpayer Assistance Centers (TACs) where your original documents or certified copies will be reviewed and returned to you immediately. See <https://www.irs.gov/help/contact-your-localirs-office> for more information on services offered by TACs. If your documents have not been returned after 60 days, or if your mailing address has changed since submitting your application, you may call 1-800-829-1040 (toll-free within the United States). Taxpayers overseas can call 1-267-941-1000 (not a toll -free number) for assistance.

6. First apply for a Social Security Number (SSN) if entering the U.S.

with a green card or visa that permits you to obtain employment in the U.S. If the Social Security Administration (SSA) determines you aren't eligible for an SSN, a letter of denial must be obtained and attached to your Form W-7. This requirement applies if you are requesting an ITIN under an "exception". Refer to "Exceptions" for additional information for students, researchers and professors and individuals receiving honoraria payments.

7. Submit All Powers of Attorney (POA) to the IRS in English. Any POAs received in a foreign language will be considered invalid, unless accompanied by a certified English translation.
8. If you are a guardian or other legally responsible person, requesting an ITIN for your dependent under 18 years of

age, (18 if a student), submit documentation along with Form W-7 to prove your relationship to the applicant. These documents can include adoption papers or court appointment papers showing legal guardian- ship. The dependent must be listed on the U.S. Federal income tax return that is attached to your Form W-7.

9. Mail Form W-7/W-7(SP), proof of identity documents and a valid U.S. Federal income tax return, if applicable, to:

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

If you are using a private delivery service and need to provide a street address, send your Form W-7 package to:

Internal Revenue Service
ITIN Operations
Mail Stop 6090-AUSC
3651 S. Interregional, Hwy 35
Austin, TX 78741-0000

CAUTION: If you are attaching your tax return to the Form W-7, do not use the mailing address in the instructions for your tax return. Do not send a “copy” of the return to any other IRS office.

You can apply for an ITIN by mail, or by appointment at any designated IRS TAC in the United States.

You can also apply through an Acceptance Agent, (see “What are Acceptance Agents?” later in this publication).

The IRS will send your ITIN in the form of an assignment letter. An ITIN does not change your immigration status or grant your right to work in the United States. An ITIN is for tax purposes only.

Change of address. It's important that the IRS is aware of your current mailing address. This address is used to mail notices about your Form W-7, including notification of your assigned ITIN, and return your original supporting documentation. If you move before you receive your ITIN, notify us of your current mailing address immediately, so we may update our records.

GENERAL INFORMATION

What is an ITIN?

An ITIN is a tax processing number, issued by the Internal Revenue Service, for certain resident and nonresident aliens, their spouses, and their dependents. It is a nine-digit number beginning with the number "9", has a range of numbers from "50" to "65", "70" to "88", "90" to "92" and "94" to "99" for the fourth and fifth digits and is formatted like a SSN (i.e. 9XX-7X-XXXX).

The ITIN is only available to individuals who are required to have a taxpayer identification number for tax purposes but who do not have, and are not eligible to obtain a SSN from the Social Security Administration (SSA). Only individuals who have a valid filing requirement or are filing a U.S. Federal income tax return to claim a refund of over-withheld tax are eligible to receive an ITIN. Generally, a U.S. Federal income tax return must accompany the ITIN application, unless the individual meets one of the "exceptions" (see "Exceptions", later).

ITINs are issued regardless of immigration status because both resident and nonresident aliens may have United States Federal tax filing and payment responsibilities under the Internal Revenue Code.

What is the purpose of an ITIN?

ITINs are used for tax purposes only, and are not intended to serve any other purpose. IRS

issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers.

An ITIN:

1. Does not authorize work in the U.S. or provide eligibility for Social Security Benefits or the Earned Income Tax Credit.
2. Is not valid for identification outside of the tax system.
3. Does not change immigration status.

An applicant must enter his/her ITIN in the space provided for the SSN when completing and filing a U.S. Federal income tax return (Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040X).

NOTE: Applicants are required to file their Form W-7/W-7(SP) with a valid U.S. Federal

income tax return attached, unless they meet an exception to return filing (see "Exceptions").

When did IRS start issuing ITINs and why?

In 1996, the U.S. Department of the Treasury issued regulations that introduced the ITIN, and required foreign persons to use an ITIN as their unique identification number on Federal tax returns (T.D. 8671, 19961 C.B.314). The regulations were intended to address the concern by the IRS and the U.S. Department of the Treasury that, without a unique number, taxpayers could not be identified effectively and tax returns could not be processed efficiently.

Are ITINs valid for identification?



ITINs are not valid for identification outside of the tax system and should not be offered as identification for

non-tax purposes. ITIN applicants are not required to apply in person.

How do I know if I need an ITIN?

If you do not have a Social Security Number (SSN) and are not eligible to obtain a SSN, but you are required to furnish a tax identification number to file a U.S. Federal income tax return, be claimed as a spouse or dependent on a U.S. tax return or furnish a tax identification number for any other Federal tax purpose, you must apply for an ITIN. An alien individual cannot have an ITIN and a SSN.

If you are eligible for a SSN, you must first apply for one. Persons eligible to receive a Social Security Number are not eligible to receive an ITIN. Treasury regulations governing Internal Revenue Code Section 6109 require a valid taxpayer identification number for each person listed on the tax return. If the Social Security Administration

denies the applicant's request for a SSN, they will issue a letter of denial. That letter must be attached to the Form W-7 when it is submitted to the IRS.

Who must apply?

Any individual who is not eligible to obtain a SSN but who must furnish a taxpayer identification number to the IRS must apply for an ITIN on Form W-7/W-7(SP).

Do not complete Form W-7/W-7(SP) if you have a SSN or if you are eligible to obtain a SSN (i.e., A United States citizen or person lawfully admitted for employment).

Applicants must have a valid filing requirement and file a valid U.S. Federal income tax return with their ITIN applications, unless they meet one of the exceptions listed later in this publication.

NOTE: Exceptions relate to the tax return filing requirement. They do not relate to the

tax purpose. Therefore, all individuals must have a tax purpose for requesting an ITIN, whether or not a U.S. Federal income tax return is submitted to the IRS with Form W-7.

To determine if you have a filing requirement, see Publication 17, Your Federal Income Tax, or Pub. 519, U.S. Tax Guide for Aliens.

Examples of who needs an ITIN:

- A nonresident alien individual eligible to obtain the benefit of a reduced tax withholding rate under an income tax treaty. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.
- A nonresident alien individual not eligible for a SSN who is required to file a U.S. Federal income tax return or who is filing a U.S. tax return only to claim a refund.
- A nonresident/resident alien individual not eligible for a SSN who elects to file a joint

U.S. Federal income tax return with a spouse who is a U.S. citizen or resident.

- A U.S. resident alien (based on the substantial presence test) who files a U.S. Federal income tax return but who is not eligible for a SSN. For information about the substantial presence test, see Pub. 519.

- An alien spouse, claimed as an exemption on a U.S. Federal income tax return, who is not eligible to obtain a SSN. Note: A spouse can be claimed as an exemption only for tax year 2017 and prior.

- An alien individual eligible to be claimed as a dependent on a U.S. Federal income tax return but who is not eligible to obtain a SSN. To determine if an alien individual is eligible to be claimed as a dependent on a U.S. Federal income tax return, see Pub. 501, Dependents, Standard Deduction, and Filing Information and Pub. 519. Note: A dependent can be claimed as an exemption only for tax year 2017 and prior.

■ A nonresident alien student, professor, or researcher who is required to file a U.S. Federal income tax return but who is not eligible for a SSN.

If you have an application for a SSN pending, do not file Form W-7/W-7(SP). Complete Form W-7/W-7(SP) only when the SSA notifies you that you aren't eligible for an SSN. Proof that the SSA denied your request for a SSN must be included with your submission of Form W-7/ W-7(SP), whether you are attaching your U.S. Federal income tax return or requesting an ITIN under one of the “exceptions”.

To request a SSN, use Form SS-5, “Application for a Social Security Card, (Original, Replacement or Correction)”. This form can be obtained from the SSA or downloaded from the IRS web site at <https://www.ssa.gov/forms>. To find out if you are eligible to obtain a SSN, contact your nearest SSA Office.

IMPORTANT NOTE: If you are filing for an extension of time to file a United States Federal income tax return (Form 4868 or Form 2688) or making an estimated payment with Forms 4868, 2688, or Form 1040-ES/1040ES (NR), "Estimated Tax for Individuals/Estimated Tax for Nonresident Aliens" do not file the Form W-7/W-7(SP) with these forms. Write "ITIN TO BE REQUESTED" wherever the ITIN or SSN is requested. An ITIN will be issued only after you have filed a valid U.S. Federal income tax return and have met all other requirements.

How do I apply for an ITIN?

You must complete Form W-7/W-7(SP) and attach a valid U.S. Federal income tax return, unless you qualify for an exception. Include your original, or copy certified by the issuing agency of identity documents along with the "letter of denial" from the SSA (if applicable). Because you are filing your tax return as an attachment to your ITIN application, you

should not mail your return to the address listed in the Form 1040, 1040A or 1040EZ instructions. Instead, send your return, Form W-7/W7(SP) and proof of identity documents to the address listed in the Form W-7 instructions:

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

You may also apply using the services of an IRS-authorized Acceptance Agent or visit an IRS Taxpayer Assistance Center (TAC) instead of mailing the information to the IRS. Service at TACs is by appointment only.

Appointments can be scheduled by calling 1-844-545-5640.

TACs are available to:

- Assist taxpayers in the preparation of the Form W-7/W-(SP).

- Answer questions about Form W-7/W-7(SP).
- Review and/or validate your identity. Designated TAC offices will verify original documentation and certified copies of documentation from the issuing agency for primary and secondary applicants and dependents in person. For dependents, TACs can verify passports, national identification cards, and birth certificates only.
- Forward your Form W-7/W-7(SP), and accompanying U.S. Federal income tax return, if applicable, to the IRS processing service center.

Telephone assistance is also available by calling the IRS toll-free number at 1-800-829-1040 (inside the United States) for information and help in completing your Form W-7/W-7(SP) and your tax return. International applicants may call 1-267-941-1000 (not a number) for assistance. This

number is not available for residents of the U.S.

REMINDER:



Use the most current version of Form W-7 to avoid delays in processing or the application being returned to you. For your convenience, you can download Form W-7 from our world wide website at <https://www.irs.gov/pub/irs-pdf/fw7.pdf>, complete, print then sign the Form W-7.

Should spouses and dependents apply for or renew their ITINs?

For tax years 2018 through 2025, spouses and dependents should not apply for or renew an ITIN unless they are claimed for an allowable tax benefit or if they file their own tax return. The individual must be listed on an attached U.S. individual federal tax return with the schedule or form that applies to the allowable tax benefit.

What is an allowable tax benefit?

For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. An allowable tax benefit includes a spouse filing a joint return, head of household (HOH), American opportunity tax credit (AOTC), premium tax credit (PTC), child and dependent care credit (CDCC), or credit for other dependents (ODC).

Head of household (HOH). If Form W-7 is submitted to claim the HOH filing status, then an attached tax return that lists the applicant as a dependent is required. Dependent applicants must be your qualifying children or qualifying relatives and must either:

- Have lived with you for more than half the year (including temporary absences), or
- Be your parent.

See Pub 501 for more information.

CAUTION: An ITIN will not be assigned or renewed for a HOH qualifying person who is not also claimed as a dependent on an attached tax return.

American opportunity tax credit (AOTC).

If Form W-7 is submitted to claim the AOTC, then an attached tax return and Form 8863 that list the applicant are required.

Dependent applicants must be qualifying children or qualifying relatives of the taxpayer who claims the AOTC. See Pub. 970 for more information.

Premium tax credit (PTC). If Form W-7 is submitted to claim PTC; then an attached tax return that lists the applicant and Form 8962 are required. See Pub. 974 for more information.

Child and dependent care credit (CDCC).

If Form W-7 is submitted to claim CDCC, then an attached tax return and Form 2441 that list the applicant as a qualifying person are required. See Pub. 503 for more information.

Credit for other dependents (ODC).

If Form W-7 is submitted to claim the ODC, the applicant must be listed on an attached tax return with the **“Credit for other dependents”** box checked next to their name. Dependent applicants must be your qualifying children or qualifying relatives who are U.S. residents or U.S. nationals. See Schedule 8812 (Form 1040) and its instructions for more information.

When will my ITIN expire?

ITINs that haven't been included on a U.S. federal tax return at least once in the last three consecutive tax years will expire on December 31st of the third consecutive tax year, and must be renewed before being used

again on a U.S. federal tax return. ITINs with middle digits (the fourth and fifth positions) "70," "71," "72," "73," "74," "75," "76," "77," "78," "79," "80," "81," "82," "83," "84," "85," "86," "87" or "88" have expired. ITINS with middle digits "90," "91," "92," "94," "95," "96," "97," "98," "99" **IF assigned before 2013**, have expired. Expired ITINs must be renewed in order to avoid delays in processing your tax return. If you already submitted a renewal application and it was approved, you do not need to renew again. For more information, see *How do I renew my ITIN?* later, or visit <https://www.irs.gov/individuals/individual-taxpayeridentification-number>.

How do I renew my ITIN?

ITINs only need to be renewed if there is a federal tax filing purpose for the ITIN. You must complete Form W-7/W-7(SP), attach a valid U.S. Federal income tax return, unless you qualify for an exception, and include your

original identification documents or certified copy from the issuing agency along with the "letter of denial" from the SSA (if applicable). Send your complete package to:

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

Refer to "How Do I Apply for a new ITIN?" for services provided by Acceptance Agents, IRS Taxpayer Assistance Centers (TACs), and toll-free services.

Your Form W-7 ITIN renewal application will be processed at the IRS Austin Service Center listed above and your identification documents will be returned within 60 days of receipt and processing of the Form W-7/W7(SP). For additional information, see "How long does it take to get an ITIN?".

REMINDER: Use the most current version of Form W-7 to avoid delays in processing or the application being returned to you. For your convenience, you can access fillable Form W-7 at <https://www.irs.gov/pub/irs-pdf/fw7.pdf>. Complete, print then sign the Form W-7.

What do I do if my name has changed since I received my ITIN?

If the change affects your legal name, you will need to request a name change by sending a letter directly to the address listed under "Where do I file my Form W-7/W-7(SP)?", later. Include an explanation of the circumstances leading to the change (marriage, divorce, etc.) and submit documentation to support your request. Examples include:

- A copy of a marriage license.
- A copy of a divorce certificate.

- An official court related document validating the name change.

Deceased Taxpayers

When an ITIN is being requested for a deceased taxpayer, the word “Deceased” and the date of death should be written across the top of the Form W-7. In addition to meeting all requirements in the Form W-7 instructions for obtaining an ITIN, additional documentation to substantiate the death of the individual must be provided pursuant to the chart below.

IF YOU ARE	THEN YOU MUST ATTACH
(a) The surviving spouse filing an original or amended joint return with your deceased spouse	<ul style="list-style-type: none">■ Form W-7■ U.S. individual federal income tax return■ Documentation substantiating “identity” and “foreign status” of the deceased

<p>(b) The court appointed executor or administrator of the deceased's estate filing an original tax return on behalf of the deceased</p>	<ul style="list-style-type: none"> ■ Form W-7 ■ U.S. individual federal income tax return ■ Documentation substantiating "identity" and "foreign status" of the deceased along with ■ A court certificate showing your appointment
<p>(c) Not the surviving spouse claiming a refund on a joint return and there was no executor or administrator of the deceased's estate appointed</p>	<ul style="list-style-type: none"> ■ Form W-7 ■ U.S. individual federal income tax return ■ Documentation substantiating "identity" and "foreign status" of the deceased along with ■ Form 1310 ■ A copy of the Certificate of Death

■ If a Form W-7 is attached for a deceased taxpayer under 18 years of age, then one of

the documents proving identity, foreign status and/ or U.S. residency must be a birth certificate, unless a passport with a U.S. date of entry into the United States is submitted.

Where can I get a Form W-7/W-7(SP)?

Forms can be obtained by:

- Calling 1-800-829-3676 within the continental United States only. Bulk quantities may also be ordered through this number.
- Using a personal computer to download Form W-7/W-7(SP) from our world wide web site at <https://www.irs.gov/pub/irs-pdf/fw7.pdf>
- Visiting the nearest IRS Taxpayer Assistance Center

■ Writing to:

Internal Revenue Service
National Distribution Center
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

What information must be included on Form W-7/W-7(SP)?

Form W-7/W-7(SP) will request the following type of information:

- Application type (check box)
- Reason you're submitting Form W-7
- Applicant's full name (and birth name if different)
- Applicant's mailing address
- Applicant's foreign adders
- Applicant's date and place of birth
- Applicant's country of citizenship
- Information about a passport or visa

- Previously assigned ITIN on Line 6f (if renewing)
- The signature of the applicant, or if the applicant is a dependent under the age of 18, it may be the signature of the parent, court appointed guardian or Power of Attorney. (see "Signature" later in this Publication).

NOTE:



Applicants are required to file their Form W-7/W-7(SP) with a valid U.S. Federal income tax return attached, unless they meet an exception to return filing (see "Exceptions").

General information for the completion of Form W-7/W-7(SP) begins on Page 11.

Where do I attach my Form W-7/W-7(SP)?

If you are applying for an ITIN, and required to file a U.S. Federal income tax return with

this form, attach Form W-7/W-7(SP) to the front of your return. If you are applying for more than one ITIN for the same return (such as for a spouse or dependents) attach all Forms W-7/W-7(SP) in the order that the individuals are listed on the tax return.

Where do I file my Form W-7/W-7(SP)?

By Mail:



Mail your completed application, your original U.S. Federal income tax return, if applicable, and any other substantiating or supporting identification documents listed on the Supporting Documentation Table to:

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

If you are using a private delivery service send your Form W-7 package to:

Internal Revenue Service
ITIN Operations
Mail Stop 6090-AUSC
3651 S. Interregional, Hwy 35
Austin, TX 78741-0000

CAUTION: Do not use the mailing address in the instructions for your U.S. Federal income tax return; use the address above. Do not send a copy of the return to any other IRS office.

In Person: Designated IRS Taxpayer Assistance Centers (TACs) can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents. For dependents, TACs can verify passports, national identification cards, and birth certificates. These documents will be returned to you immediately. Service at TACs is by appointment only. Appointments can be

scheduled by calling 1-844-545-5640. See [https:// www.irs.gov/help/contact-your-local-irs-office](https://www.irs.gov/help/contact-your-local-irs-office) for a list of designated TACs that offer ITIN document authentication service. TACs that don't offer ITIN document authentication service will mail the original documents, Form W-7, and tax return to the IRS Austin Service Center for processing.

Through Acceptance Agents: You can also apply through an Acceptance Agent authorized by the IRS to facilitate the ITIN application process for you. To obtain a list of authorized Acceptance Agents in your area, visit the IRS website at <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>.

REMINDER: Keep a copy of your application for your records.

What are Acceptance Agents?

Acceptance Agents (AAs) are persons (individuals or entities (colleges, financial institutions, accounting firms, etc.)) who have entered into formal agreements with the IRS that permit them to assist applicants in obtaining ITINs. An AA will need to submit original documentation or certified copies of the documentation from the issuing agency to the IRS for all applicants.

Certifying Acceptance Agents (CAAs) are individuals or entities who assume a greater responsibility. They are authorized to verify the applicant's claim of "identity" and "foreign status", by reviewing supporting documentation and verifying the authenticity, accuracy and completeness of the documents for primary and secondary taxpayers and dependents. CAAs can review, authenticate the original documents or certified copies from the issuing agency, and submit to the IRS the completed Form W-7, U.S. federal

income tax return, if applicable, with a copy of documents for primary and secondary taxpayers, except for foreign military identification card. For dependents, CAAs can only verify passports and birth certificates. In addition, once the ITIN is issued, the CAA receives your number directly from IRS.

IRS does not charge a fee to obtain an ITIN, however, a person acting as an AA/CAA may charge a fee for their services. A list of authorized Acceptance Agents is available on the IRS website at <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>.

NOTE: Acceptance Agents only assist in the application process and are not authorized to issue the ITIN directly.

Will I have to pay to get an ITIN?

The IRS does not require payment of a fee for issuing an ITIN. However, fees may apply if

you choose to use the services of an Acceptance Agent.

When should I apply for my ITIN?

If you're applying for an ITIN, complete Form W-7/W-7(SP) as soon as you are ready to file your U.S. Federal income tax return, since you must attach the return to your application. However, if you meet one of the exceptions to the tax return filing requirement, submit your completed Form W-7/W-7(SP), along with your proof of “identity” and “foreign status” and the required supplemental documents to substantiate your qualification for the exception, as soon as possible after you determine you are covered by an exception. You can apply for an ITIN any time during the year; however, 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. If your ITIN has expired and the ITIN will be included on a U.S. federal tax return, you must submit a renewal

application. If your ITIN won't be included on a U.S. federal tax return, you don't need to renew your ITIN at this time.

NOTE: Spouses and dependents who are renewing their ITINs to claim an allowable tax benefit will need to attach a U.S. federal tax return to Form W-7/W-7(SP). See "Do spouses and dependents need to renew their ITINs?" earlier.

How long does it take to get an ITIN?

If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning your tax identification number usually within seven weeks (up to 11 weeks if requested during peak tax time (January 15 through April 30) or from abroad).

Applications mailed from abroad may take considerably longer. If you have not received a response within the referenced time period, you may call 1-800-829-1040 (toll-free within

the United States) to request the status of your application. Taxpayers overseas can call 1-267-941-1000 (not a toll-free number).

Can I get an ITIN if I am an undocumented alien?

Yes, if you are required to file a U. S. Federal income tax return or qualify to be listed on another individual's tax return as a spouse or dependent, you must have either a valid SSN or an ITIN. Spouses and dependents can only be claimed as exemptions for tax years prior to 2018. If you are an undocumented alien and cannot get a SSN, you must get an ITIN for tax purposes. Remember, having an ITIN does not:

- Give you the right to work in the United States,
- Change your immigration status, or
- Entitle you to the Earned Income Tax Credit or Social Security benefits.

Can I e-file a tax return with an ITIN?

Yes, however, you can only e-file a tax return using an ITIN in the calendar year following the year in which you receive it. For example, if you apply for and receive an ITIN this year, you may not e-file any tax return (including prior year returns) using that ITIN, until next year.

Due to IRS e-file limitations on prior year tax returns, you may only e-file returns for the current tax year and two prior tax years.

Is the Form W-7 available in any foreign language?

Yes, this form is available in Spanish as Form W-7(SP), Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos.

DOCUMENTATION

What are the documentation requirements when applying for an ITIN?

The Form W-7 Application must be accompanied by the following documentation when applying for an ITIN:

1. For applicants requesting an ITIN, a valid U.S. Federal income tax return for which the ITIN is needed and, if applicable, the letter of denial from the SSA if not eligible to receive an SSN (See Employment Issues, later). However, if one of the exceptions to the tax return filing requirement applies, you must also attach the documentation that is required to support that exception.
2. The original documents or copies of documents certified by the issuing

agency that substantiate the information provided on the Form W-7/W-7(SP). The supporting documentation must be consistent with the applicant's information provided on Form W-7/W-7(SP). For example, the name, date of birth and country of citizenship on the document you submit, must be the same as lines 1a, 1b, 4 and 6a of the Form W-7/W-7(SP).

NOTE: IRS will mail your original documents (passport, etc.) back to you at the mailing address you entered on your Form W-7. If you plan to move, ensure that you use a mailing address where you will be able to receive your mail. By visiting a designated IRS TAC office to apply for an ITIN, an IRS employee can review your original documents or certified copies and return them to you immediately. This alleviates any long delays waiting for your original

documentation (passports, etc.) to be returned to you by mail. Service at TACs is by appointment only (see Page 7 for additional information on TAC offices).

Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents. The documentation you present must:

1. Verify your identity by containing your name and photograph and support your claim of foreign status. (see “Supporting Documentation Table” in the Exhibits).
2. Be an original document
3. Be a copy of an original document if you do any of the following:
 - Have the copies certified by the issuing agency of the original record.
 - Officers at U.S. Embassies and Consulates overseas may provide

certification and authentication services. Contact the Consular Section, American Citizens Services of the U.S. embassy or consulate in advance to determine the hours of operation for these services.

4. Notarized copies are only acceptable for dependents and spouses of U.S. military personnel applying from overseas without an SSN who need an ITIN. Military spouses use box "e" Form W-7 and dependents use box "d". A copy of the service member's U.S. military ID will be required or the applicant must be applying from an overseas APO/FPO address. A copy of the service member's U.S. military ID is required to be included with the application if the documents are notarized.

NOTE: Spouses and dependents can only be claimed as exemptions for tax years 2017 and prior.

Be current, i.e. not expired. The definition of “current” for applying for an ITIN is as follows:

- Birth certificates do not contain expiration dates and, therefore, will be considered current.
- Passports and National Identification cards displaying an “expiration” date will be considered current only if the date displayed on the document has not expired prior to the date the Form W-7/ W-7(SP) is submitted.
- School records submitted as identification documentation will be accepted only if they are for a school term ending no more than 12 months from the date of the Form W-7 application. The school record must consist of an official report card or transcript issued by the school or the equivalent of a Ministry of

Education. The school record must also be signed by a school official or ministry official. The record must be dated and contain the student's name, course work with grades (unless under age 6), date of grading period(s) (unless under age 6), and school name and address. If a date of entry into the United States is required for the applicant, the school record must be from a U.S. facility, unless the applicant is a dependent of U.S. military personnel stationed overseas or is from Canada or Mexico and the applicant is claimed for an allowable tax benefit.

■ Medical records are valid only for dependents under the age of 6. Medical records will be considered current if the date displayed on the medical record is not more than one (1) year from the date of last immunization or provider letter. The only acceptable medical record is a shot or immunization record which documents the patient's name and chronological dates of the

patient's medical history and care. The record must contain the child's name, date of birth, and verifiable address. It must also document the name, address and phone number of the doctor, hospital, or clinic where the last treatment was administered. If this information is not included on the medical record you must provide a dated letter on official letterhead from the federal authority, physician, hospital or clinic who administered the latest care of the child. If a date of entry into the United States is required for the applicant on Form W-7 Line 6d, the medical record must be from a U.S. facility.

“Original” documents you submit will be returned to you. You do not need to provide a return envelope. “Copies” of documents will not be returned. If your original documents are not returned within 60 days, you may call the IRS (see “Telephone Help”) to inquire as to the status. 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.

What documents are acceptable as proof of identity and foreign status?

IRS has streamlined the number of documents the agency will accept as proof of identity and foreign status to obtain an ITIN. If you submit an original passport or a certified copy of a valid passport you do not need to submit any other documents from the list below.

However, passports without a date of entry into the United States for dependents who are not from Canada or Mexico, or dependents of U.S. military personnel stationed overseas cannot be used as a stand-alone document. Additional original documentation to verify U.S. residency must be provided by these

applicants. See Dependency/Exemption Issues on Page 10.

NOTE: Copies of a passport must include the U.S. visa pages if a visa is required for your Form W-7 application.



If you do not have a passport, you must provide a combination of current documents (at least two or more) that show your name and photograph and support your claim of identity and foreign status. With the exception of children under 14 years of age (under 18 years of age if a student), at least one document you present must contain a recent photograph. If you are requesting an

ITIN as a “dependent”, documentation to prove “foreign status” and “identity” must include a civil “Birth Certificate”, unless a Passport is submitted.

NOTE: If you submit copies of original documents that display information on both

sides (front and back), the copy that is submitted must also show the information from both sides of the document. Listed below are the only documents that will be accepted by IRS:

1. Passport (stand-alone document)*
2. United States Citizenship and Immigration Services (USCIS) photo identification
3. Visa issued by the US Department of State
4. United States driver's license
5. United States military identification card
6. Foreign driver's license
7. Foreign military identification card
8. National identification card. The document must be current, and contain the individual's name, address,

photograph, date of birth and expiration date (i.e. Mexican Matricula card)

9. U. S. State identification card
10. Foreign voter's registration card
11. Civil birth certificate **
12. Medical records (dependents only – under 6 years of age;)**
13. School Records (dependents only under 18 years of age if a student) **

* Passport must have a date of entry into the United States for dependents, unless they are dependents from Canada or Mexico, or are dependents of U.S. military personnel stationed overseas

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

NOTE: You may subsequently be requested to provide a certified translation of foreign language documents.

If you have applied for a Social Security Number, but the Social Security Administration has denied your request, your ITIN application must also contain an official letter, form, or other documentation from the SSA providing proof that your application was denied. (This pertains only to persons who have been issued a Visa from the U.S. Department of State that enables them to obtain a SSN.) This proof must be attached to your Form W-7/W-7(SP) or your application for an ITIN will be rejected.

Students who enter the U.S. on an "F", "J", or "M" visa, but who will not be employed and are here only for the purpose of study, or persons present in the U.S. who are receiving only honoraria payments, do not have to go to the SSA to try and obtain a Social Security Number first. A letter from the Designated

School Official (DSO), Responsible Officer (RO) or Authorized School Official can be submitted in lieu of a letter from the SSA when a U.S. Federal income tax return is attached or when an exception is being claimed. Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors and their dependents classified under section 101(a)

(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a) (15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s). (See the Exception Chart at the end of this publication.)

What is a National Identification Card?

Some foreign governments issue identification cards to their citizens. IRS will accept these

cards as proof of identity and foreign status in combination with other documents described above if the card is current (i.e. not expired) and contains the applicant's name, address, photograph, and date of birth.

EXCEPTIONS

What are the “exceptions” to the requirement to attach a U.S. Federal income tax return?

ITIN applicants must attach a valid U.S. Federal income tax return to their Form W-7 application, there are limited circumstances under which an ITIN will be issued without an attached return. If any of the five exceptions listed below apply to you, you will not need to attach a tax return to your W-7/W-7(SP).

These exceptions are explained in detail in the Exhibit section at end of this Publication. If you claim an exception to the requirement to submit a valid original U.S. Federal income

tax return with Form W-7/W-7(SP) you must submit proof of your claim instead of the tax return.

NOTE: Applicants with a VISA that is valid for employment, and who will be employed in the U.S., should first apply for a SSN with the Social Security Administration (SSA).

If you are unable to obtain a SSN after completing Form SS-5, a denial letter from the SSA must be attached to your Form W-7/W-7(SP) or your application will be rejected. Remember, you are not eligible for an ITIN if you are eligible to obtain a SSN.

Exception 1. Third Party Withholding on Passive Income;

■ Third Party Withholding on Passive Income. IRS information reporting and/or tax withholding is required and apply to third parties (frequently banks and other financial institutions), who will request a TIN from you to enable them to comply with U.S. Treasury

Regulations. To obtain an ITIN under this exception, you must include supporting documentation with your Form W-7/W-7(SP) showing that you own an asset that generates income subject to IRS information reporting and/or tax withholding requirements that will take place within the current tax year. An original letter or signed statement from your bank, financial institution or withholding agent must be attached.

**Exception 2. Wages, Salary,
Compensation and Honoraria Payments
with Tax Treaty Benefits Claimed;
Scholarships, Fellowships and Grants
with Tax Treaty Benefits Claimed;
Scholarships, Fellowships and Grants –
No Tax Treaty Benefits Claimed; or
Gambling Winnings with Tax Treaty
Benefits Claimed**