



Understanding Your IRS

Individual
Taxpayer
Identification
Number
ITIN



TAXPAYER ASSISTANCE

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

In the United States, call:
1-800-829-1040 (toll-free) or

Visit an IRS Taxpayer Assistance Center or
Call your local IRS Taxpayer Assistance Center
to make an appointment.

Overseas help can be obtained
from the following IRS offices:

| Location | Address | Telephone Number |
|-----------------|---|---------------------|
| Berlin, Germany | United States Embassy Clayallee 170 14195 Berlin, Germany | [49] (30) 8305-1140 |
| London, England | United States Embassy 24/31 Grosvenor Square London W1A 1AE England United Kingdom | [207] 408-8077 |
| Paris, France | United States Embassy 2 Avenue Gabriel 75382 Paris Cedex 08, France Physical Address: United States Consulate 2, Rue St. Florentin 75001 Paris, France | [33] (1) 4312-2555 |
| Rome, Italy* | United States Embassy Via Vittorio Veneto, 119/A 00187 Rome, Italy | [39] (06) 4674-2560 |
| Tokyo, Japan* | United States Embassy 1-10-5 Akasaka Minato-KU, Tokyo 107 Japan | [81] (3) 3224-5466 |

**These offices will not provide taxpayer assistance after June 30, 2004.*

2 Individual Taxpayer Identification Number

International applicants may call 215-516-2000 (not a toll free number) for assistance. This number is not available for residents of the U.S.

Keep in mind that the Internal Revenue Service conducts an overseas taxpayer assistance program during the tax-filing season (January through mid-June). To find out if IRS personnel will be in your area, please contact the Consular Section at the nearest United States Embassy or Consulate.

IMPORTANT CHANGES TO NOTE:

If you are a resident or nonresident alien applying for an Individual Taxpayer Identification Number (ITIN) to file a tax return, you now must attach your original, completed return to Form W-7 to get the ITIN.

After your Form W-7 has been processed, the IRS will assign an ITIN to the return and process the return. The tax return will be processed as if it were filed at the address listed in the tax return instructions. Do not send a copy of the return to any other IRS office.

If you are not required to file a tax return or if you fail to file a completed tax return with your Form W-7, you will not be issued an ITIN, unless you meet one of the exceptions explained later. Please carefully read the instructions before completing your Form W-7, Application for IRS Individual Taxpayer Identification Number or W-7SP, Solicitud de Numero de Identificacion Personal del Contribuyente del Servicio de Impuestos Internos.

Each ITIN applicant must now:

■ Apply using the most current W-7/W-7SP, Application for IRS Individual Taxpayer Identification Number (revised 12-17-2003);

■ Attach an original valid U.S. income tax return.

ITINs will no longer be assigned prior to the taxpayer having a filing requirement, or filing a tax return to claim over-withheld taxes, and attaching a valid individual income tax return (Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ), unless an "exception" to the tax return filing requirement is met (see "Exceptions" later in this publication).

■ Supply original proof of identity documents or certified copies – there are now only 13 acceptable documents (see "Documentation").

■ Mail Form W-7/W-7SP, proof of identity documents, and a United States individual income tax return (or supporting documentation to substantiate the "exception" criteria) to:

Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020,

CAUTION: 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 at any IRS Taxpayer Assistance Center in the United States and at most IRS offices abroad (contact the IRS office abroad to find out if that office accepts Form W-7/W-7SP applications).

Or you can apply through an Acceptance Agent, (see “What are Acceptance Agents?”).

The IRS will send your ITIN in an authorization letter instead of a card to avoid any similarities with Social Security cards. An ITIN does not change your immigration status or your right to work in the United States.

GENERAL INFORMATION

What is an ITIN?

An ITIN is a tax processing number, issued by the Internal Revenue Service, for certain resident and non-resident aliens, their spouses, and their dependents. It is a nine-digit number beginning with the number “9”, has a “7” or “8” for the fourth digit, formatted like an SSN (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, an SSN from the Social Security Administration (SSA). ITINs are issued regardless of immigration status because both resident and nonresident aliens may have United States tax return filing and payment responsibilities under the Internal Revenue Code.

Only individuals who have a valid filing requirement or are filing a tax return to claim a refund of over-withheld tax are eligible to receive an ITIN, unless they meet one of the “exceptions.” (See “Exceptions”).

What is the purpose of an ITIN?

ITINs are used for federal 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:

- Does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.
- Is not valid for identification outside the tax system.
- Does not establish immigration status.

An applicant must enter his/her ITIN in the space for the SSN when completing and filing their original tax return (Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ).

NOTE: When applying for an ITIN for the purpose of filing a valid tax return, the applicant is required to file the tax return with the Form W-7/W-7SP application unless specifically meeting an exception to the tax return requirement. (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 returns (T.D. 8671, 1996-1 C.B. 314). The regulations were intended to address the IRS’s and the Department of the Treasury’s concern that, without a unique number, taxpayers cannot be identified efficiently and tax returns cannot be processed effectively.

Why is IRS changing the ITIN application process?

The revisions to the ITIN application process will help ensure that ITINs are used for their intended tax administration purposes.

Are ITINs valid for identification?

ITINs are not valid for identification outside the tax



system. Since ITINs are strictly for tax processing, the IRS does not apply the same standards as agencies that provide genuine identity certification. ITIN applicants are not required to apply in person. ITINs do not prove identity outside the tax system, and should not be offered or accepted as identification for non-tax purposes.

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 an SSN, but you have a requirement to furnish a federal tax identification number, or file a U.S. tax return, or you are listed on a tax return as a spouse or dependent, or you are required to furnish a tax identification number for another tax purpose, you must apply for an ITIN. By law, an alien individual cannot have both an ITIN and an SSN.

If you are eligible for an SSN, you must apply for one. Treasury regulations governing Internal Revenue Code Section 6109 require a valid taxpayer identification number for each person listed on the tax return.

NOTE: Although most applicants are required to file their tax return by attaching it to Form W-7/W-7SP, there are exceptions to this requirement. (See “Exceptions”).



Who Must Apply?

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

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

Applicants must have a valid filing requirement and file an original valid U.S. income tax return with their ITIN applications, unless they meet one of the “exceptions” listed later in this publication. To determine if you have a filing requirement, and/or your filing status, see either **Publication 519**, “A United States Tax Guide for Aliens” or **Publication 17**, “Your Federal Income Tax”.

Examples of who needs an ITIN:

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

a U.S. tax return only to claim a refund.

- A nonresident alien individual not eligible for an SSN who elects to file a joint U.S. 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. tax return but who is not eligible for an SSN. For information about the substantial presence test, see **Pub. 519**, U.S. Tax Guide for Aliens.
- An alien spouse, claimed as an exemption on a U.S. tax return, who is not eligible to obtain an SSN.
- An alien individual eligible to be claimed as a dependent on a U.S. tax return but who is not eligible to obtain an SSN. To determine if an alien individual is eligible to be claimed as a dependent on a United States tax return, see **Pub. 501**, Exemptions, Standard Deductions, and Filing Information, and **Pub. 519**.
- A nonresident alien student, professor, or researcher who is required to file a United States tax return but who is not eligible for an SSN.
- A dependent/spouse of a nonresident visa holder who is not eligible for an SSN.

If you have an application for an SSN pending, do not file Form W-7/W-7SP. Complete Form W-7/W-7SP only when the SSA notifies you that an SSN cannot be issued. Proof that the SSA denied your request for an SSN must be included with your submission of Form W-7/W-7SP. See “Exception 2.”

To request an SSN, use “Form SS-5”, Application for a Social Security Card. To get a copy of Form SS-5 or to find out if you are eligible to obtain an SSN, contact you’re nearest SSA Office.

IMPORTANT NOTE: If you are filing for an Extension of Time to File United States Income Tax Return (Form 4868 or Form 2688) or making an estimated payment with these forms or Form 1040-ES (Estimated Tax for Individuals) or Form 1040-ES (NR), (Estimated Tax for Nonresident Aliens), do not file the Form W-7/W-7SP 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 income tax return and have met all other requirements.

How do I apply for an ITIN?

To apply complete Form W-7/W-7SP (Rev. 12-17-2003). Attach a valid original U.S. income tax return unless you qualify for an exception (See “Exceptions”), and include your original or certified proof of identity

documents. 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, 1040NR or 1040NREZ instructions. Instead, send your return, Form W-7 and proof of identity documents to the address listed in the Form W-7 instructions:

Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020

You may also apply using the services of an IRS-authorized Acceptance Agent or visit an IRS Taxpayer Assistance Center (TAC) in lieu of mailing your information to the IRS in Philadelphia. TACs in the United States provide in-person help with ITIN applications on a walk-in or appointment basis. TACs are available to:

- Assist taxpayers in the preparation of the Form W-7/W-7SP.
- Answer questions about Form W-7/W-7SP.
- Review and/or validate your identity documents.
- Forward your Form W-7/W-7SP, and accompanying tax return, if appropriate (see “Exceptions”), to the Philadelphia Service Center.

For overseas assistance contact one of the overseas IRS offices listed in the front of this publication to find out if that office accepts Form W-7/W-7SP.

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-7SP and your tax return.

International applicants may call 215-516-2000 (not a toll free number) for assistance. This number is not available for residents of the U.S.

REMINDER: Only the current edition of Form W-7/W-7SP (12-17-2003) will be accepted. All other versions of this form will be rejected and returned to you, which will result in processing delays.

Where Can I get a Form W-7/W-7SP?

Forms can be obtained by:

- Calling 1-800-TAX-FORM (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-7SP from our world wide web site at <http://www.irs.gov>

- Visiting the nearest IRS Taxpayer Assistance Center or Overseas IRS office.
- Writing to (Outside of the United States):
Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074
- Using the Tax Fax service: 1-703-368-9694

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

Form W-7/W-7SP (Rev 12-17-2003) must include the following information:

- Reason for applying
- Applicant's full name (and birth name if different)
- Applicant's foreign address
- Applicant's country of citizenship
- Mailing address, if different from foreign address
- Applicant's date and place of birth
- The signature of the applicant, or if the applicant is a minor, the signature of the parent, court-appointed guardian or Power of Attorney. (see “Signature” later in this Publication).

NOTE: In addition to completing the form you must also attach appropriate identification documents and a valid US income tax return (unless an exception to the return filing requirement is met – See “Exceptions”).



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

By Mail: Mail your completed application, your original tax return (or other documents required by an exception, and the identification documents listed under Supporting Documentation Table to:

Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020

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

In Person: You can apply for an ITIN by bringing your completed forms and documentation to any IRS Taxpayer Assistance Center in the United States and most IRS offices abroad where IRS personnel will verify your

documentation and forward the application to the Philadelphia Service Center.

Acceptance Agents: You can also apply through an acceptance agent authorized by the IRS. To obtain a list of the acceptance agents visit the IRS website at <http://www.irs.gov/>

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

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

If you are required to file an income tax return with this form, attach Form W-7/W-7SP 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-7SP to the same return.

What are Acceptance Agents?

Acceptance Agents are individuals or entities (colleges, financial institutions, accounting firms, etc.) who have entered into formal agreements with the IRS that permit them to assist applicants to obtain ITINs by reviewing the applicant's documentation and forwarding the completed form W-7/W-7SP, along with a valid federal income tax return, to the IRS for processing. Acceptance Agents may charge a fee for their services. A list of Acceptance Agents is available on the IRS website at <http://www.irs.gov/>

NOTE: If you are utilizing the services of an Acceptance Agent, you must still follow all procedures for obtaining an ITIN including attaching Form W-7/W-7SP to your federal income tax return (unless you meet one of the "exceptions" listed in this publication). Acceptance Agents only facilitate 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 use the services of an Acceptance Agent.

When should I apply for my ITIN?

Complete Form W-7/W-7SP as soon as you are ready to file your income tax return, since you must attach the return to your application. However if you meet one of the exceptions to filing a tax return, submit your completed Form W-7/W-7SP, along with the required identification documentation and the documents to substantiate your 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. You should file your current year return by the April 15 deadline to avoid this.

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 four to six weeks. 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 contact one of the IRS offices listed in the front of this publication.

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

Yes. If you are required to file a U. S. 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. If you are an undocumented alien and cannot get an 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.

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

Yes, this form is available in Spanish as Form W-7SP, Solicitud de Numero de Identification Personal del Contribuyente del Servicio de Impuestos Internos.

DOCUMENTATION

What are the documentation requirements when applying for an ITIN?

Your application must include:

- Your completed Form W-7/W-7SP (Rev. 12-17-2003);
- Your original valid U.S. tax return for which the ITIN is needed. However if one of the exceptions to filing a return applies, you must attach the documents required under that exception;
- The original documents, or certified or notarized copies of documents, that substantiate the information

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

The documentation you present must:

- Verify your identity by containing your name and photograph and support your claim of foreign status. (see “Supporting Documentation Table” at the end of this Publication).
- Be an original document or a copy certified by the issuing agency, or a copy certified or notarized by a State Department employee (i.e. United States notaries at Embassies and Consulates worldwide), a United States Military Judge Advocate General Officer, a United States public notary legally authorized within his or her local jurisdiction, or a foreign notary legally authorized as outlined by the Hague Convention. When submitting documentation to a notary, the notary must see the valid, unaltered original documents and verify that the copy conforms to the original.
- Must 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.
 - ◆ Medical records must be within 12 months of the current date.
 - ◆ 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-7SP is submitted.
 - ◆ School records will be considered current only if the date displayed on the records is not more than one (1) year prior to the date the Form W-7/W-7SP is submitted.

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.

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 properly notarized or certified copy of a valid passport you do not need to submit any other documents from the list below. If you do not have a passport, you must provide a combination of current documents (at least two or more) that are current, show your name and photograph and support your claim of identity and foreign status. With the exception of children under 14 years of age, at least one document you present must contain a recent photograph.

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 from the United States Citizenship and Immigration Services (USCIS)
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 (must be current, and contain name, photograph, current address, date of birth and expiration date)
9. U. S. state identification card
10. Foreign voter's registration card



11. Civil birth certificate *
12. Medical records (dependent's only – under 14 years of age) *
13. School Records (dependent's only - under 14 years of age and/or student) *

(* may be used to establish foreign status only if documents are foreign.)

NOTE: You may be required 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 proof must be attached to your Form W-7/W-7SP or your application for an ITIN will be rejected.

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 contains the cardholder's photograph, current address, date of birth and has not expired.

EXCEPTIONS

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

Although most ITIN applicants must have an income tax filing requirement and must attach a valid income tax return to their application, there are limited exceptions.

If any of the exceptions listed below apply to you, you will not need to attach a tax return to your W-7/W-7SP. The exceptions are also explained in the Instructions for Form W-7/W-7SP.

If you claim an exception to the requirement to submit a valid original U.S. income tax return with Form W-7/W-7SP you must submit proof of your claim in lieu of the tax return.



Exception 1. Passive income – Treaty Benefits or Third Party Withholding (box (a) or box (h) on Form W-7/W-7SP). To obtain an ITIN under this exception, you must include documentation with the Form W-7/W-7SP showing that you own an asset

that generates income subject to information reporting or withholding requirements. **Examples include:**

- Evidence that you opened an account with a financial institution and you have an ownership interest in that account.
- Partnership Interest – the partnership agreement together with the partnership's EIN and other evidence that the partnership is conducting business in the United States.
- Annuity Income – a letter from an investment company, insurance company, or pension plan showing that a TIN is required to make annuity payments and/or withholding to the IRS.

Information reporting and withholding requirements apply to third parties (frequently banks and other financial institutions), who will request an ITIN from you to enable them to file information reports required by law.

Examples include:

- Form 1099-INT, Interest Income.
- Form 1042-S, Foreign Person's United States Source Income Subject to Withholding.
- You may need an ITIN (in some cases) to complete Form W-9, Request for Taxpayer Identification and Certification (for United States citizens or residents) or in some cases a form in the W-8 series (for non-residents). Third parties, such as a bank, retain these forms.

Exception 2. Other Income (wages, salary, compensation) – Treaty Benefits or Foreign Students Receiving Scholarship or Fellowship Income (box (a) or box (f) on Form W-7/W-7SP).

If you are a foreign scholar, professor, or researcher, or an individual receiving pay for personal services, your Form W-7/W-7SP will be processed if you provide proof that your application for an SSN (Form SS-5) was rejected by the SSA and include a Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Non-resident Alien Individual.

If you are a nonresident alien visitor with gambling winnings, your Form W-7/W-7SP will be processed if submitted through the appropriate gaming official serving as an Acceptance Agent.

NOTE: Applicants with a visa that is valid for employment should first apply for an SSN with the SSA. You are not eligible for an ITIN if you are eligible to obtain an SSN.

Exception 3. Thirty Party Reporting – Mortgage Interest

(box (h) on Form W-7/W-7SP). Under the Internal Revenue laws, most recipients (lenders) of home mortgage interest report the amount of interest they receive from the borrower to both the IRS and the borrower. This reporting is usually done on a Form 1098, Mortgage Interest Statement. First time filers who secure a home loan may seek an ITIN to provide to their lender.

To obtain an ITIN under this exception, you must include documentation with the Form W-7/W-7SP showing evidence of a home mortgage loan. This documentation could include:

- a loan commitment letter from the financial institution.
- a broker's listing agreement or similar documentation.

Exception 4. Disposition by Foreign Person of United States Real Property Interest (box (h) on Form W-7/W-7SP). A withholding obligation is generally imposed on a buyer or other transferee (withholding agent) when a United States real property interest is acquired from a foreign person. This withholding serves to collect the tax that may be owed



by the foreign person. In some instances, the foreign person may apply for a withholding certificate to reduce or eliminate withholding on the disposition of the real property.

To obtain an ITIN under this exception, you must include, with the Form W-7/W-7SP, a completed Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of United States Real Property Interests and a copy of the contract for the sale. The IRS will process the Form 8288-B after an ITIN number has been assigned. The Form W-7 for the seller of the property may also be submitted with the Forms 8288 and 8288-A submitted by the buyer.

DEPENDENCY/EXEMPTION ISSUES

(See IRS Publication 501 for who qualifies to be claimed as a dependent.)

What are the rules for dependents?

Only residents of the United States, Canada, Mexico, Japan, The Republic of Korea, India and United States citizens may claim exemptions for their dependents (See **IRS Publication 519**) on a U.S. tax return. Residents of

Canada or Mexico can claim exemptions for children and other dependents on the same terms as United States citizens.

For residents of Japan and Korea, the individual must qualify as a dependent under the dependency tests and must have lived with you in the United States at some time during the year. See **IRS Publication 501** (Exemptions, Standard Deduction and Filing Information), to see who may qualify as a dependent under the five dependency tests.

NOTE: A dependent from a country other than those above must meet the substantial presence test in order to satisfy the definition of dependent for income tax purposes.

If the dependent is a minor, the documentation must establish the relationship between the dependent and the adult/representative signing the application on the dependent's behalf. Such documentation could include a birth certificate, adoption papers, or other court appointment papers showing legal guardianship.

EMPLOYMENT ISSUES

Are ITINs valid for work purposes?

No. ITINs do not authorize individuals to work in the United States and are not valid for employment purposes. However, if you are required to file a U. S. income tax return and are ineligible to receive an SSN, you must obtain an ITIN.

Which aliens are eligible to receive Social Security Numbers?

Certain aliens by virtue of their nonimmigrant status are authorized to work in the United States. Some of the individuals must apply to the United States Citizenship and Immigration Services (USCIS) for an Employment Authorization Document (EAD). Any nonresident alien holding an EAD, or who is already authorized to work in the United States, is eligible to receive an SSN.

If you have an EAD, do not complete a Form W-7/W-7SP application unless the SSA has rejected your request for an SSN. Supporting documentation from the SSA substantiating the denial must be attached to your application. (See "Exception 2"). For more information on who is eligible to receive a Social Security Number, refer to the Social Security Administration website at <http://www.ssa.gov>



What student visas qualify for employment?

Students who enter the United States under certain visas (F-1, J-1, M-1, Q-1) may be eligible to work in the United States. For more information on who is eligible to work and who must apply for an EAD, refer to the U.S. Citizenship and Immigration Services (USCIS) web site at <http://uscis.gov>.

Which foreign students qualify for ITINs?

The employment rules for foreign students in the United States are set forth in appropriate USCIS laws and regulations. Information on these laws and regulations can be obtained from the nearest USCIS office, the foreign students' office of the appropriate university or learning institution, or the USCIS website at <http://uscis.gov>. Generally, foreign students eligible to work in the United States should apply for an SSN. However, if they are denied an SSN, they may be eligible to apply for an ITIN, attaching the documentation from the SSA substantiating the denial. (See "Exception 2.")

GENERAL INFORMATION FOR COMPLETION OF FORM W-7/W-7SP

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

Reason You Are Submitting Form W-7/W-7SP:

You must check the box to indicate the reason you are completing Form W-7/W-7SP. If more than one box applies to you, check the box that best explains your reason for submitting the Form.

REMINDER: If you checked Box b, c, d, e or g, you must file a completed tax return by attaching it to Form W-7/W7-SP.

Name (line 1a):

Enter your legal name on line 1a as it appears on your documents. This entry should reflect your name, as it will appear on a United States tax return.

CAUTION: Your ITIN will be established using this name. If you do not use this name on your United States tax return, the processing of the U.S. tax return may be delayed until discrepancies are resolved.

Name (line 1b):

Enter your name as it appears on your birth certificate if it is different from your entry on line 1a.

Applicants Foreign Address (line 2):

Enter your complete address in the country where you permanently or normally reside. If you are claiming a benefit under an income tax treaty with the United States, the address entered must be an address in the treaty country. Include the postal code where appropriate.

Do not use a post office box or an "in care of" (c/o) address instead of a street address. If you do your application will be rejected.

NOTE: If you no longer have a permanent residence, due to your relocation to the United States, enter the foreign country where you last resided.

Mailing Address (line 3): Enter your complete mailing address if it is different from the address on line 2. This is the address the IRS will use to return original documents and send written notification of your ITIN.

NOTE: If the U.S. Postal Service will not deliver mail to your physical location, then enter the U.S. Postal Service's post office box number for your mailing address. Contact your local U.S. Post Office for more information. Do not use a post office box owned and operated by a private firm or company.

Birth Information (line 4):

Enter your date of birth in month/day/year format and your country of birth. If available, provide the city and state or province. You must identify the country in which you were born. To be eligible for an ITIN, your birth country must be recognized as a foreign country by the U.S. Department of State.

Gender (line 5):

Check the appropriate box for your gender.

Country(ies) of Citizenship (line 6a):

Enter the country or countries (in the case of dual citizenship) in which you are a citizen. Enter the complete country name; do not abbreviate.

Foreign Tax ID Number (line 6b):

If your country of residence for tax purposes has issued you a tax identification number, enter that number on line 6b. For example, if you are a resident of Canada you would enter your Canadian Social Insurance Number.

Type of Visa Information (line 6c):

Enter only U.S. nonimmigrant visa information. Include the USCIS classification, number of the visa, and the expiration date in month/day/year format. For example, if you have a B-1/B-2 visa with the number 123456 that has an expiration date of December 31, 2004, you would

enter “B-1/B-2”, “123456”, and “12/31/2004” in the entry space.

NOTE: If the visa has been issued under a “duration of stay” label by USCIS, then enter “D/S” as the expiration date.

Identification Documents Submitted (line 6d):

Check the box indicating the type of document(s) you are presenting for identification. If you have a passport, use it to provide verification of your identity and foreign status. If you do this, you will not need to furnish any other supporting documents.

NOTE: If visa information is present on the passport, this information must be entered on line 6c.

If you do not have a passport, you must use the documents listed under the Supporting Document Table and you will be required to provide more than one current document to verify your identity and foreign status. With the exception of children under 14 years of age, at least one document you present must contain a recent photograph. Enter the name of the state or country or other issuer, the identification number (if any) appearing on the document(s), the expiration date, and the date on which you entered the United States.

REMINDER: If you are presenting multiple documents, use only one of those documents to complete Line 6d.

Dates must be entered in the month/day/year format. Additionally, you may be required to provide a certified translation of foreign language documents.

Prior Taxpayer Identification Numbers (line 6e):

If you ever received a “Temporary Identification Number” (TIN) or an Employer Identification Number (EIN), check the “Yes” box, and enter the number on line 6f. If you never had a temporary TIN or an EIN, or you do not know your temporary TIN, check the “No/Do not know” box.

A temporary TIN is a nine-digit number issued by the IRS to persons who file a return or make a payment without providing a TIN. You would have been issued this number if you filed a U.S. tax return and did not have a social security number. This temporary TIN will appear on any correspondence the IRS sent you concerning that return.

An EIN is a nine-digit number (for example, 12-3456789) assigned by the IRS to businesses, such as sole proprietorships.

Prior Taxpayer Identification Numbers (line 6f):

Enter in the space provided the temporary TIN and/or EIN and the name under which the number was issued.

If you have both a temporary TIN and an EIN, attach a separate sheet listing both. You may have been issued more than one temporary TIN. If so, attach a separate sheet listing all the temporary TINs you received.

Name of college/university or company (line 6g):

If you checked reason f, you must provide the name of the educational institution and the city and state in which it is located. You must also indicate your length of stay.

REMINDER: If you checked box (f) on Form W-7/W-7SP (nonresident alien student, professor, or researcher filing a U.S. tax return) and are temporarily in the United States, but not eligible to receive an SSN, you must also complete the information requested on Line 6c and 6g, provide your original valid passport (or a properly notarized or certified copy) with a valid visa, and check box “h”. On the lines next to box “h”, enter the name of the foreign country and the treaty article number that applies. If “Exception 2” applies, you must also write “Exception 2” on the line next to box “h” and attach the documents required under “Exception 2.”

If you are temporarily in the United States for business purposes, you must provide the name of the company with whom you are conducting your business and the city and state in which it is located. You must also enter your length of stay in the United States.

SIGNATURE

Who can sign the Form W-7/W-7SP?

Generally, the applicant is required to sign Form W-7/W-7SP. The following are exceptions to this requirement.

Who can sign the Form W-7/W-7SP if the applicant is a minor under 14 years of age?

If the applicant is under 14 years of age, a delegate (a parent or court appointed guardian) may sign for him or her. Type or print the delegate’s name in the space provided and check the appropriate box that indicates his or her relationship to the applicant. If the delegate is signing as a court-appointed guardian, attach a copy of the court-appointment papers showing the legal guardianship.

If the dependent is a minor, the documentation must establish the relationship between the dependent and the adult/representative signing the application on the dependent’s behalf. Such documentation could include a birth certificate, adoption papers, or other court appointment papers showing legal guardianship.

Who can sign the Form W-7/W-7SP if the applicant is 14 years of age or older?

If the applicant is 14 years of age or older, the applicant may sign the form or appoint an authorized agent to sign on his or her behalf. The authorized agent must print their name in the space provided for the name of the delegate and must attach Form 2848 (Power of Attorney and Declaration of Representative).

MAILING THE APPLICATION

Where should I mail my application?

Mail your Form W-7/W-7SP to the following address:

Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020

ADDITIONAL INFORMATION

Where can I go to get help with my ITIN application?

You may call the IRS toll-free number at 1-800-829-1040 (inside of the United States) for information about where to get help in completing your Form W-7/W-7SP and your tax return. International applicants may call 215-576-2000 (not a toll free number) for assistance. This number is not available for residents of the U.S. You may visit or make an appointment to visit an IRS TAC, where IRS personnel are available to:

- Assist taxpayers in the preparation of the Form W-7/W-7SP;
- Answer questions about Form W-7/W-7SP;
- Review and/or validate your identity documents;
- Help you respond to an IRS notice regarding your application for an ITIN; and
- Forward your Form W-7/W-7SP, and accompanying tax return when appropriate (see “Exceptions”) to the Philadelphia Service Center.

Certain overseas offices also offer ITIN assistance (see the front of this publication).

You may also use the services of an IRS-authorized acceptance agent.

Are there other Publications that can help me with my ITIN application?

For details on resident and nonresident alien status and

the tests for residency (including the substantial presence test), see **Publication 519**.

For details on individuals who can be claimed as dependents and on obtaining an SSN for a dependent, see **Publication 501** and **Publication 519**.

These publications are available free from the IRS. To order the publications, call 1-800-TAX-FORM (1-800-829-3676) if you are in the United States.

If you have a foreign address, write to:

Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

You can also retrieve these publications from the IRS website at www.irs.gov.

If, after reading the Form W-7/W-7SP instructions and our free publications, you are still not sure how to complete your application or have additional questions, you may call IRS for assistance at any of the offices listed below.

- Inside the United States at 1-800-829-1040. Normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific Time zone.
- Outside the United States only, you may call 215-516-2000 (not a toll free number).

REMINDER: Only the current edition of Form W-7/W-7SP (12-17-2003) will be accepted. All other versions of this form will be rejected and returned to you and result in processing delays.

FREQUENTLY ASKED QUESTIONS AND ANSWERS

What are the documentation requirements when applying for an ITIN?

The applicant will need to submit documentation that is current (has not expired) and that proves both identity and foreign status; i.e. contains name, photograph and supports the foreign status claim. (For the definition of “current”, see “Documentation”). A passport is the only documentation that can stand-alone and provide all of the information required. In all other circumstances the applicant will need to provide at least two identity documents in order to validate identity and foreign status,

and, with the exception of children under 14 years of age, at least one should include a recent photograph.

Can I send in a photocopy of my documentation?

No. All documentation must be:

- Original, or
- Certified copy by the issuing agency, or
- Certified/Notarized copy by a State Department employee (United States notaries at Embassies and Consulates worldwide), or a United States Military Judge Advocate General Officer, or
- Certified/Notarized copy by Foreign notaries authorized under the Hague Convention with an Apostille attached, or
- Certified/Notarized copy by a U.S. notary public legally authorized within his/her jurisdiction (raised seal or stamp present).

What are the rules of the Earned Income Tax Credit (EITC) as they relate to an ITIN?

A taxpayer using an ITIN is ineligible for EITC. To claim the EITC the claimant must file a return as a citizen or legal resident of the United States on Form 1040. In addition, the claimant, spouse and qualifying child(ren) listed on the return must have valid “work related” Social Security Numbers. If the claimant is married, he or she must file a return using the Married Filing Joint status. For the exception to this rule, see **Publication 501**, “married persons living apart”.

Can an ITIN be used to file a delinquent or amended return for prior years?

Yes. An ITIN can be used for any valid, delinquent or amended tax returns (income, estate, gift or refund claim). Furnishing an ITIN on a return does not eliminate your need to satisfy the eligibility standards for claiming specific exemptions, credits, etc. 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. You should file your current year return by the April 15 deadline to avoid this.

Are ITINs valid for dependents if I file a delinquent tax return?

ITINs will be accepted for dependents on current and delinquent returns. Dependents can be claimed only when the dependency tests are met.

What steps do I have to take when I have an ITIN and become eligible for a Social Security Number?

Make proper application for an SSN and upon receipt of the SSN advise the IRS ITIN Unit of your new SSN. The new SSN will become the primary number and must be used for all future filing purposes. The IRS will void the ITIN. All prior tax information under the ITIN will be associated with the new SSN.

What do I do if I think I once had an SSN, but I’m not sure?

Check with the SSA before applying for an ITIN. Check the SSA website at <http://www.ssa.gov>

What documentation will I need to advise the IRS that the Social Security Administration will not provide me with an SSN?

If you are eligible to obtain an SSN, the IRS will not issue you an ITIN unless you can document that the SSA denied your request for an SSN. Supporting documentation from the SSA substantiating the denial must be attached to your application (see “Exception 2.”).

What do I do if I think I once had an IRS temporary number?

If you had a temporary Taxpayer Identification Number (TIN), but are unsure or cannot recall the number, indicate on Form W-7/W-7SP that you might have previously had such a number(s) and the name under which you think the number was issued. IRS will perform research to locate your number as part of the processing of your W-7/W-7SP.

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

If your name changed, you should immediately notify the ITIN Unit in writing (at the address below). Your written notification should include your “former” name and ITIN number, your “new” name, and the reason for the change. You must also submit, along with your letter, 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.

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

You should immediately notify the IRS by completing Form 8822 (Change of Address) and send it directly to the ITIN UNIT.

Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020

NOTE: Only individuals with ITINs should use this address; all others should submit their Form 8822 to the address listed in the form instructions.

Form W-7/W-7SP Preparation Summary

- Verify that the entries on the Form W-7/W-7SP do not conflict with the supporting documentation presented.
- Ensure that the entries are typewritten or printed clearly and legibly in ink.
- Ensure that you checked the appropriate box indicating “Reason you are Submitting Form W-7/W-7SP.”
- Verify that the name on line 1 matches the name on the supporting documentation.
- Enter your foreign address on line 2, at a minimum, a foreign country must be present.
- Enter your complete mailing address in line 3 only if it is different from the address in line 2.
- Verify that the birth information is entered on line 4 in MM/DD/YYYY format.
- Verify that the country of birth is present on line 4.
- Check that you placed an “X” in the appropriate box for line 5.
- Ensure that you entered your complete visa information (if applicable) on line 6c.
- Check that all Form W-7/W-7SP applications have a signature that matches the signature on the supporting documentation, or in the case of a delegate, reflects the delegate’s relationship to the applicant.
- Enter the date of the application in a MM/DD/YYYY format.
- Be sure to submit:
 - ◆ Your completed valid U.S. income tax return or documents substantiating that you meet an exception to the tax return filing requirement.
 - ◆ A letter, form or other documentation from the

Social Security Administration (if applicable) stating that you are not eligible to receive a SSN.

- ◆ Supporting documentation proving your identity and foreign status

NOTE: Remember, an ITIN is for Federal Tax Purposes only and is issued only as a tax reporting number.

Supporting Documentation Table *(opposite page)*

An “X” in the “Foreign Status” and/or “Identity” column, indicates that the supporting documentation satisfies that category.

An original passport is the only stand-alone document that will prove both identity and foreign status (i.e. if a passport is submitted, then the applicant does not need to submit any other supporting documentation). If a passport is not submitted then a combination of other current documents (at least two) that have not expired, showing the applicants name and photograph and support the claim of identity and foreign status must be provided. With the exception of children under 14 years of age, at least one document submitted must contain a recent photograph.



Supporting Documentation Table

| TYPE OF SUPPORTING DOCUMENTATION | FOREIGN STATUS | IDENTITY |
|---|-----------------------|-----------------|
| PASSPORT (the only stand-alone document) | X | X |
| United States Citizenship and Immigration Services (USCIS) Photo Identification | X | X |
| Visa from the USCIS | X | X |
| United States Driver's License | | X |
| United States Military Identification Card | | X |
| Foreign Driver's License | | X |
| Foreign Military Identification Card | X | X |
| National Identification Card (must be current, and contain name, photograph, address, date of birth and expiration date) | X | X |
| United States State Identification Card | | X |
| Foreign Voter's Registration Card | X | X |
| Civil Birth Certificate | X* | X |
| Medical Records (valid for dependent's only - under 14 years of age) | X* | X |
| School Records (valid for dependent's only - under 14 years of age and/or student) | X* | X |

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



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1915 (Rev. 2-2004)
Catalog Number 22533M
