

Publication 1915

Understanding Your IRS Individual Taxpayer Identification Number ITIN

For use in preparing
2023 Returns)

Volume 2 of 2



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■ Wages, Salary or Compensation and Honoraria Payments* - Tax Treaty Benefits claimed. IRS information reporting and tax withholding is required by law and apply to third parties who will request a TIN from you to enable them to comply with U.S. Treasury Regulations. To obtain a TIN under this exception, you must attach a letter from the SSA denying your request for a Social Security Number.

* Individuals present in the U.S. who are receiving honoraria payments only, do not have to apply for a SSN or submit letter of denial from the SSA. A letter from the Authorized School Official who extended the invitation will suffice.

■ Scholarship, Fellowship or Grant Income. IRS information reporting and/or tax withholding is required by law and apply to third parties who will request a TIN from you to enable them to comply with U.S. Treasury Regulations. Students on a F-1, J-1 or M-1

visa who will not be working while studying in the U.S., will not have to apply for a SSN. Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors, their spouses and 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)} An original certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).

■ Gambling Winnings – Tax Treaty Benefits claimed. If you are a nonresident alien visitor with gambling winnings, your Form W-7/W7(SP) will be processed under an exception (2) only if submitted through the appropriate gaming official serving as an authorized ITIN Acceptance Agent.

Exception 3. Third Party Reporting of Mortgage Interest

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.

Exception 4. Third Party Withholding – Disposition by a Foreign Person of United States Real Property Interest

A tax 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. An ITIN would be needed for this transaction. This exception may also apply if you have a notice of non-recognition under Treasury Regulations section 1.1445-2(d)(2). See the Exception Tables for more details on Exception 4.

Exception 5. TD-9363.

This exception may apply if you have an IRS reporting requirement under Treasury Decision 9363 and are submitting Form W-7, and supplemental documentation. See the Exception Tables for more details on Exception 5.

DEPENDENCY/EXEMPTION ISSUES

(See IRS Publication 501, Dependents, Standard Deduction, and Filing Information, for who qualifies to be claimed as a dependent.)

What are the rules for proof of residency for dependents?

Residents of Mexico, Canada, or U.S. nationals must use the same rules as U.S. citizens to determine who is a dependent and for which dependents exemptions can be claimed. For residents of the Republic of Korea (South Korea) there are two additional requirements, and for students and business apprentices from India they must also be able to claim the benefits of the United States-India tax treaty. See Pub. 501 for additional information and to determine who may qualify as a dependent.

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

The dependent for which the Form W-7 is being submitted must be listed on the attached U.S. Federal income tax return.

If a passport does not have a date of entry into the United States, and reason for

applying is “d,” the applicant is required to provide additional original documentation to verify U.S. residency as listed below (unless the applicant is from Canada or Mexico or is a dependent of U.S. military personnel stationed overseas):

- If under 6 years of age: A U.S. medical record, U.S. school record, or U.S. state identification card that lists the applicant's name and U.S. address, or a U.S. visa.
- If at least 6 years of age but under 18 years of age: A U.S. school record, U.S. state identification card, or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.
- If 18 years of age or older: A U.S. school record, rental statement from a U.S. property, utility bill for a U.S. property, or a U.S. bank statement, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.

NOTE: If your request for an Adoption Taxpayer Identification Number (ATIN) has been denied your dependent may be eligible for an ITIN. If you live abroad and are requesting an ITIN for a foreign child who has been adopted or legally placed in your home pending adoption, remember to include a copy of the legal documents evidencing your relationship to the child.

EMPLOYMENT ISSUES

Are ITINs valid for work purposes?

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. Federal income tax return and are ineligible to receive a 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 a SSN.

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

What student visas qualify for employment?

Students who enter the United States under certain U.S. visas 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 <https://www.uscis.gov>.

Which foreign students qualify for ITINs?

The employment rules for foreign students in the United States are set forth in appropriate United States Customs and Immigration Services (USCIS) laws and regulations. Information on these laws and regulations can be obtained from the nearest USCIS office, the USCIS website at <https://www.uscis.gov>, or the appropriate office of the foreign students' university or learning institution. Generally, foreign

students eligible to work in the United States, and who will be employed, should apply for a SSN. However, if they are denied a SSN, they may be eligible to apply for an ITIN by attaching the documentation from the SSA, substantiating the denial, to their Form W-7. (See the Exception Chart in the back of this publication for additional information on F-1, J-1 and M-1 students).

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

Line by Line Instructions for Completing Form W-7/W-7(SP).

Please ensure that each line on Form W-7 is completed. If any of the fields are left blank or the information is not valid, the Form W-7 application will be suspended or rejected for incomplete or

missing information. Enter N/A on the lines that do not pertain to you.

NOTE: If you discover that you have made an error on a Form W-7 that has already been submitted to the IRS, please do not file another Form W-7 with the correct information. Instead, wait until you have received correspondence from the IRS requesting the documentation or information and send it with your reply.

Application Type:

You must check only one box to indicate whether you are a first-time applicant applying for a new ITIN, or seeking to renew an existing ITIN. If you check "Renew an Existing ITIN", you must also complete Lines 6e and 6f of Form W-7/W-7(SP).

Application Type (Check one box):

- ☐ Apply for a New ITIN
- ☐ Renew an Existing ITIN

Reason You're Submitting Form W-7/W-7(SP):

New and renewing ITIN applicants must check a box to indicate the reason they are submitting Form W-7. If more than one box applies to you, check the box that best explains your reason for submitting the Form.

Note: If you check box "a" or "f", then box "h" may also be checked. Treaty Country and Treaty Article must also be present, if applicable. Refer to IRS Publication 901, "U.S. Tax Treaties," if you need additional information.

a ☐ Nonresident alien required to get an ITIN to claim tax treaty benefit
b ☐ Nonresident alien filing a U.S. federal tax return
c ☐ U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
d ☐ Dependent of U.S. citizen/resident alien
e ☐ Spouse of U.S. citizen/resident alien
f ☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
g ☐ Dependent/spouse of a nonresident alien holding a U.S. visa
h ☐ Other (see instructions)

If **d**, enter relationship to U.S. citizen/resident alien (see instructions) _____
 If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) _____

Additional information for **a** and **f**: Enter treaty country _____ and treaty article number _____

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Note: See “Exhibits” at the end of this publication for examples of completed Forms W-7

Line 1 – Name:

L.1a. Enter your legal name as it appears on your documents. This entry should reflect your name as it will appear on a United States Federal income tax return. Caution: Your ITIN will be established using this name. If you do not use this name on your tax return, the processing of the tax return may be delayed until discrepancies are resolved.

Note: Renewing applicants whose legal names have changed since the original assignment of their ITIN must submit documentation to support the legal name change. See “What do I do if my name has changed since I received my ITIN?”, earlier. Attach the supporting documentation to Form W-7.

Name (see instructions) Name at birth if different ▶	1a First name Mary	Middle name Jane	Last name Doe
	1b First name Mary	Middle name Jane	Last name Smith

L.1b. If an entry is present, it must reflect the applicant's name as it appears on their birth certificate.

Line 2 - Applicant's Mailing Address:

If a mailing address is used that is different from the address where the applicant normally resides (Line 3), then the address must include the street, city/ town, province (if any), state/country and zip/foreign postal code.

Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see page 4. 1234 Market Street Apt. 1AAA
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. Philadelphia, PA 19104

Note: Do not use a P.O. Box or an "in care of" (c/o) address instead of a street address if you are entering just a "country name" on Line 3.

Line 3 – Foreign Address:

Enter your complete foreign address (non-U.S.) including street, city/town, province (if any), country and foreign postal code, in the country where you permanently or normally reside outside of the U.S.* If the foreign address is the same as the address on line 2, re-enter the address on line 3. If you're claiming a benefit under an income tax treaty with the United States, the income tax treaty country must be the same as the country listed on line 3. If you do not have a permanent residence due to relocation to the U.S., enter only the "name" of the foreign country where you last resided **. However, if reason for applying "b" is checked, you must provide the complete foreign mailing address.

Do not enter a post office box or an "in care of" (c/o) address on this line. If you do your application may be rejected.

Foreign (non-U.S.) Address (see instructions)	3	Street address, apartment number, or rural route number. Don't use a P.O. box number. 120 White House Way
		City or town, state or province, and country. Include postal code where appropriate. Southgate, Sheffield S72 1HF England

*

Foreign (non-U.S.) Address (see instructions)	3	Street address, apartment number, or rural route number. Don't use a P.O. box number.
		City or town, state or province, and country. Include postal code where appropriate. England

**

Line 4 – Birth Information:

Enter your date of birth in month/day/year format (i.e. July 7, 19xx would be entered as 07/07/19xx) 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.

Birth information	4	Date of birth (month / day / year) 07 / 07 / 19XX	Country of birth Italy	City and state or province (optional) Venice
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Line 5 – Gender:

Check the appropriate box for your gender.

5	<input type="checkbox"/> Male
	<input checked="" type="checkbox"/> Female

Line 6 – Other Information:

L.6a. Country(ies) of Citizenship.

Enter the complete country name in which you are a citizen. Two (2) countries may be listed where dual citizenship applies. If two countries are listed, separate the countries with a slash (/). Enter the complete country name(s); do not abbreviate.

6a Country(ies) of citizenship Italy

L.6b. Foreign Tax Identification Number.

If your country of residence 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.

6b Foreign tax I.D. number (if any) XXXXXXXXXXXX

L.6c. Type of U.S. Visa

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 F-1 visa that is numbered 11111111, you would enter it as "F-1", followed by the visa's expiration date in MM/DD/YYYY format. Individuals who checked reason box "f" (student, professor or researcher) must submit a passport evidencing a valid visa issued by the US Department of State.

6c Type of U.S. visa (if any), number, and expiration date F-1 No. 11111111 01/ 31/ 20XX

L.6d. Identification Documents.

Check the appropriate box. If the "other" box is checked, then write-in the type of documentation in the space provided. If the applicant presents a valid passport, then no other documents are necessary to prove "identity" and "foreign status". A passport

with a date of entry into the United States is the only stand-alone document for dependents. If you do not have a passport, you must use the documents listed under the Supporting Documentation 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 (under 18 years of age if a student), at least one document you present must contain a recent photograph. A birth certificate must be one of the documents used to prove “foreign status” and “identity” for a dependent under the age of 18 unless a valid passport is presented.

6d Identification document(s) submitted (see instructions)		<input checked="" type="checkbox"/> Passport	<input type="checkbox"/> Driver's license/State I.D.
<input type="checkbox"/> USCIS documentation	<input type="checkbox"/> Other _____		Date of entry into the United States (MM/DD/YYYY):
Issued by: Austria	No.: XXXXXXXX	Exp. date: 04 / 07 / 20XX	06 / 30 / 20XX

REMINDER: If you are submitting multiple documents use only the information from one of those documents to complete Line 6d. Enter the information for the second document on a separate sheet of paper and attach to Form W-7/W-7(SP).

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 for the purpose for which you are requesting ITIN. The "entry date in U.S." must contain the complete date on which you entered the United States (if applicable). The date should be entered in month/day/year format. If you have not entered the U.S. enter "N/A" on this line. You may subsequently be requested to provide a certified translation of foreign language documents.

L.6e/6f. Previous ITIN or Internal Revenue Service Number (IRSN).

If you previously received an ITIN and/or an Internal Revenue Service Number (IRSN) from the IRS, check the "Yes" box and complete line 6f. If you never had an ITIN or an IRSN, or if you don't know your ITIN or IRSN, check the No/Don't Know box.

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)?	
<input type="checkbox"/>	No/Don't know. Skip line 6f.
<input checked="" type="checkbox"/>	Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).
6f Enter ITIN and/or IRSIN ▶	ITIN <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> - <input type="text" value="X"/> <input type="text" value="X"/> - <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> IRSIN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> and
name under which it was issued ▶	<input type="text" value="Mary"/> <input type="text" value="Jane"/> <input type="text" value="Smith"/> First name Middle name Last name

An IRSIN is a nine-digit number issued by the IRS to persons who file a return and make a payment without providing a taxpayer identifying number. You would have been issued this number if you filed a U.S. Federal income 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.

If you're submitting Form W-7 to renew your ITIN, you must include your previously assigned ITIN on line 6f to avoid delays in processing your Form W-7.

L.6g. Name of college/university/or company – (must be completed only if reason box “f” is checked). If you checked reason box “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.

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. Also enter your length of stay in the U.S. Reason box f:

f <input checked="" type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

Line 6g

6g Name of college/university or company (see instructions) ▶	ABC University
City and state ▶	Philadelphia, PA
Length of stay ▶	4 Years

SIGNATURE

Who can sign the Form W-7/W-7(SP) if the applicant is a dependent under 18 years of age?

If the applicant is under 18 years of age the applicant, their parent or court appointed guardian can sign if the child can not. The individual (if other than the applicant) must

type or print his or her name in the space provided and check the appropriate box that indicates their relationship to the applicant. If the individual is signing as a court-appointed guardian, a copy of the court-appointment papers showing the legal guardianship must be attached.

Adults other than a parent or court appointed guardian can sign the Form W-7, only if a Form 2848, *Power of Attorney and Declaration of Representative*, has been signed by a parent or court-appointed guardian authorizing the individual to sign for the applicant.

Who can sign the Form W-7/W-7(SP) if the applicant is a dependent 18 years of age or older?

If an applicant is 18 years of age or older, the applicant or a court appointed guardian can sign or appoint a parent or another individual

to sign. The individual (if other than the applicant) must type or print their name in the space provided and check the appropriate box that indicates their relationship to the applicant. If the individual is signing as a court-appointed guardian, a copy of the court-appointment papers showing the legal guardianship must be attached. Individuals other than the applicant or a court-appointed guardian must attach a Form 2848 from the applicant or court-appointed guardian authorizing them to sign the Form W-7.

Note: All Powers of Attorney (POAs) submitted to the IRS must be in English. Any POAs received in a foreign language will be considered invalid unless accompanied by a certified English translation. The POA must clearly state the purpose for which it is intended under the "tax matters" section. Refer to the IRS web site at <https://www.irs.gov/formspubs/about-form->

[2848](#) for additional information on Power of Attorney.

Who can sign the Form W-7/W-7(SP) if the applicant cannot sign their own name?

If an applicant cannot sign their name, then they must sign their mark, for example an "X" or a thumbprint, in the presence of a witness. The witness's signature is also required and must be identified as a witness.

MAILING THE APPLICATION

Where should I mail my application?

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

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 go to get help in completing your Form W-7/W-7(SP) and U.S. Federal income tax return. International applicants may call 1-267-941-1000 (not a toll-free number) for assistance. (This number is not available for residents of the U.S.)

You may schedule an appointment to visit a designated* IRS Taxpayer Assistance Center (TAC) by calling 1-844-545-5640. IRS personnel are available to:

- Assist taxpayers in the preparation of the Form W-7/W-7(SP);
- Answer questions about Form W-7/W-7(SP);
- Review and/or validate your original documents or certified copies;
- Help you respond to an IRS notice regarding your application for an ITIN; and
- Forward your Form W-7/W-7(SP), and accompanying U.S. Federal income tax return if appropriate (see "Exceptions") to the Austin Service Center.

* To find a list of local IRS TACs, proceed to the IRS website at <https://www.irs.gov/help/contact-your-local-irs-office>.

You may also use the services of an IRS-authorized Acceptance Agent. For more information, see "What are Acceptance Agents?", earlier.

Where can I obtain additional information to 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 a SSN for a dependent, see Publication 501 and Publication 519.

These publications are available free from the IRS. To order the publications:

- Call 1-800-829-3676 within the continental United States only. Bulk quantities may also be ordered through this number.

- Request a copy by mail by writing to: IRS

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

- Visit your nearest IRS TAC (Taxpayer Assistance Center)

- Download a copy from the IRS web site at <https://www.irs.gov/publications>.

Where can I call to get help with my Form W-7/W-7(SP) application?

If after reading the Form W-7/W-7(SP) 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 telephone numbers listed below.

- Inside the United States at 1-800-829-1040. 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 1-267-941-1000 (not a toll-free number).

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, address, photograph and supports the foreign status claim.) For the definition of “current” for ITIN purposes, see “Documentation”. A passport is the only document that can stand-alone and provide all of the information required.

However, for dependents, the passport is a stand-alone document only if it contains a date of entry into the United States. If no

date of entry into the United States is present, proof of U.S. residency must also be submitted, unless the applicant is from Canada or Mexico or is a dependent of a U.S. military service member stationed overseas. If a passport is not submitted, the applicant will need to provide at least two separate documents as proof of identity and foreign status (one being a civil birth certificate for a dependent under age 18). With the exception of children under 14 years of age (under 18 years of age if a student), at least one must include a recent photograph.

Does the “National Identity” card include the “Mexican Matricula” card as acceptable identification for applying for an ITIN?

The Matricula card is an acceptable form of identification when applying for an ITIN.

Can I send in a photocopy of my documentation?

You may only send in photocopies of original documentation that have been certified by the issuing agency.

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

A taxpayer using an ITIN is not eligible 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, Marital Status – “Married Persons Living Apart”).

What are the rules for the Child Tax Credit (CTC) and Additional Child Tax Credit (ACTC) as they relate to an ITIN?

Beginning with tax year 2018, your child must have a Social Security Number (SSN) issued by the Social Security Administration before the due date of your tax return (including extensions) to be claimed as a qualifying child for the Child Tax Credit (CTC) or Additional Child Tax Credit (ACTC). Children with an ITIN can't be claimed for either credit. Refer to Schedule 8812 (Form 1040) and its instructions for more information.

What are the rules for the Credit for Other Dependents (ODC) as they relate to an ITIN?

If your child doesn't have a valid SSN, your child may still qualify you for the Other Dependents Credit (ODC). This is a non-refundable credit of up to \$500 per qualifying person. If your dependent child lived with you in the United States and has an ITIN, but not

an SSN, issued by the due date of your 2018 return (including extensions), you may be able to claim the Other Dependents Credit (ODC) for that child. Refer to the instructions of your federal tax return for more information.

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

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 tax benefits. If the U.S. Federal income 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 tax return by the prescribed due date.

Are ITINs valid for dependents if I file a delinquent U.S. Federal income tax return?

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

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

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

Make proper application for a SSN and upon receipt advise the IRS in writing of your new SSN. Your correspondence should be sent to the address listed for filing your U.S. Federal income tax return. 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 a SSN, but I'm not sure?

Check with the SSA before applying for an ITIN. The SSA website is located at <https://www.ssa.gov/>.

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

If you are eligible to obtain a SSN, the IRS will not issue you an ITIN unless you can document that the SSA denied your request for a SSN. Supporting documentation (such as a letter or statement) from the SSA substantiating the denial must be attached to your application. If you are a student on an F-1, J-1 or M-1 visa who will not be working while studying in the U.S., you will no longer have to apply for a SSN first. You will be permitted to provide a letter from your Designated School Official (DSO) or Responsible Officer (RO), stating that you will

not be securing employment in the U.S. or receiving any type of income from personal services. Additionally, you will be permitted to provide a letter from your Authorized School Official if you have been invited to the United States for a specific presentation and will be receiving an honoraria payment.

What do I do if I think I once had a temporary Internal Revenue Service Number (IRSN)?

If you had a temporary Internal Revenue Service Number (IRSN), but are unsure or cannot recall the number, indicate on Line 6f of Form W-7/W7(SP) 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-7(SP).

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

If you change your street address or mailing address, you should complete a Form 8822 (Change of Address) and send it directly to the IRS address in that form's instructions.

Will the IRS issue ITINs to individuals that are experiencing delays in securing a SSN?

The IRS will not issue ITINs in such situations. If a person is entitled to a Social Security Number, then they are not eligible for an ITIN.

EXHIBITS

SUPPORTING DOCUMENTATION TABLE

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 proves both "foreign status" and "identity". If a passport is not submitted, a combination of at least two other current (unexpired) documents that show the applicant's name and photograph, and supports their claim of foreign status must be provided. With the exception of children under 14 years of age (under age 18 if a student), at least one document submitted must contain a recent photograph.

Note: For dependents, the passport must have a date of entry into the United States to be a stand-alone document, unless the dependent is from Canada or Mexico or a dependent of U.S. military personnel stationed overseas. If a passport without a date of entry into the United States is submitted for a dependent, they must also submit additional original documents to prove U.S. residency. See

Dependency/Exemption Issues in this Publication.

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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 issued by the US Department of State.	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 (Required if under age 18 unless a passport is presented)	X **	X
Medical Records (valid only for dependents under age 6)	X **	X
School Records (valid only for dependents under age 18)	X **	X

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

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

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EXCEPTIONS TO THE TAX RETURN FILING REQUIREMENT CHART

EXCEPTION #1

Third Party Withholding on Passive Income

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

- Form 8805, Foreign Partner’s Information Statement of Section 1446 Withholding Tax;
- Form 1042-S, Foreign Person’s United States Source Income Subject to Withholding from Distributions from Pensions, Dividends, Annuities, Interest, Retirement, Profit-Sharing Plans, IRA, Insurance Contracts, etc.;
- Form 1099-INT, Interest Income
- Schedule K-1, Partner’s share of income, Credits, Deductions, etc.

NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.

Thrd Party Withholding on Passive Income	Persons who are eligible to Claim Exception 1 include:	Documentation to be submitted by individuals who are eligible to claim Exception 1:
	1(a) Individuals who are partners of a U.S. or foreign partnership that invests in the U.S. and who own assets that generate income subject to IRS information reporting and/or Federal tax withholding requirements; or	1(a) To support Exception 1(a), submit a copy of the portion of the partnership or LLC Agreement; displaying the partnership's EIN (Employer Identification Number) and showing that the applicant is a partner in a partnership that is conducting business in the United States.
	1(b) Individuals who have opened an interest bearing bank deposit account that generates income which is effectively connected with their U.S. trade or business and is subject to IRS information reporting and/or Federal tax withholding; or	1(b) To support Exception 1(b), submit an original signed letter from the Bank on their official letterhead, displaying your name and stating that you have opened a business account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
	1(c) Individuals who are "resident aliens" for tax purposes and have opened up an interest bearing bank deposit account that generates income subject to IRS information reporting and/or withholding of Federal income tax; or	1(c) To support Exception 1(c), submit an original signed letter from the Bank on their official letterhead, displaying your name and stating that you have opened an individual deposit account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
	1(d) Individuals who are receiving distributions during the current year of income such as pensions, annuities, rental income, royalties, dividends, etc., and are required to provide an ITIN to the withholding agent (i.e. investment company, insurance company, financial institution, etc.) for the purposes of tax withholding and/or reporting requirements.	1(d) To support Exception 1(d), submit an original signed letter or document from the withholding agent, on official letterhead, showing the individual's name and evidencing that an ITIN is required to make distributions to the individual during the current tax year, which are subject to Federal tax withholding and/or IRS reporting requirements. Self-generated income statements will only be accepted with a copy of the contract or a letter with a post-marked envelope addressed from the withholding agent.

EXCEPTION #2

Wages, Salary, Compensation and Honoraria payments with Tax Treaty Benefits Claimed; or

Scholarships, Fellowships and Grants with Tax Treaty Benefits Claimed; or

Scholarships, Fellowships and Grants No Tax Treaty Benefits Claimed; or

Gambling Winnings with Tax Treaty Benefits Claimed.

Information Reports for which the ITIN is being requested.
Information reports include but are not limited to:

- Form 1042-S, Foreign Person’s United States Source Income Subject to Withholding

NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.

<p>2a. Wages, Salary, Compensation and Honoraria* payments</p> <p><i>Claiming the Benefits of a Tax Treaty</i></p>	<p>Persons who are eligible to Claim Exception 2(a) include:</p> <ul style="list-style-type: none">■ Individuals claiming the benefits of a tax treaty who are either exempt or subject to a reduced rate of withholding of tax on their wages, salary, compensation and honoraria payments, and■ Who will be submitting Form 8233 to the payer of the income.	<p>Documentation to be submitted by individuals who are eligible to claim Exception 2(a).</p> <ul style="list-style-type: none">■ An original letter of employment from the payer of the income, or■ A copy of the employment contract, or■ A letter requesting your presence for a speaking engagement, etc. <p>along with:</p> <ul style="list-style-type: none">■ Information on the Form W-7/W-7(SP) application that the person is entitled to claim the benefits of a tax treaty, and■ A copy of the completed Form 8233 must have the applicant and withholding agent information completed. <p><small>* Individuals present in the U.S. who are receiving honoraria payments, do not have to obtain a letter of denial from the SSA. A letter from the Authorized School Official stating the purpose of the visit and that the individual will be receiving payment in the form of an honoraria will suffice.</small></p>
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EXCEPTION #2 (CONT.)		
NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.		
2b. Scholarships, Fellowships and Grants	Persons who are eligible to Claim Exception 2(b) include:	Documentation you must submit if you're eligible to claim Exception 2(b):
Claiming the Benefits of a Tax Treaty	<p><i>Individuals claiming the benefits of a tax treaty who:</i></p> <ul style="list-style-type: none">■ Are either exempt from or subject to a reduced rate of tax on their income from scholarships, fellowships, or grants (that is, foreign students, scholars, professors, researchers, foreign visitors, or any other individual);and■ Will be submitting Form W-8BEN to the withholding agent <p>Note. Students and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and 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)¹</p> <p>¹The certification letter from an SEVP-approved institution serves as a substitute for submission of original supporting identification documents with Form W-7. The certification letter must:</p> <ul style="list-style-type: none">■ Be on original, official college, university, or institution letterhead with a verifiable address;■ Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number;■ Certify the applicant's registration in SEVIS;■ Certify that the student presented an unexpired passport, visa, or other identification documents for review (Exception; a U.S. visa isn't required if the foreign address is in Canada or Mexico);■ List the identification documents provided to verify identity and foreign status;■ Be signed and dated by a SEVIS official: Principal Designated School Official (PSDO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number;■ Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include a copy of the valid visa issued by the U.S. Department of State). A U.S. visa isn't required if the foreign address is in Canada or Mexico;■ Attach a copy of Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status and/or a copy of Form I-20, Certificate of Eligibility for Nonimmigrant Student Status;■ Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and■ Include a letter from the DSO or RO stating that the applicant won't be securing employment in the United States or receiving any type of income from personal services.	<ul style="list-style-type: none">■ An original letter or official notification from the college or university awarding the noncompensatory scholarship, fellowship, or grant; or■ A copy of a contract with a college, university, or educational institution; along with■ An original or copy certified by the issuing agency of passport showing the valid visa issued by the U.S. Department of State,■ Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty,■ A copy of the Form W-8BEN that was submitted to the withholding agent, and■ A letter from the Social Security Administration² stating that you're ineligible to receive a social security number (SSN). <p>²If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for a SSN. You will be permitted to provide a letter from the Designated School Official (DSO) or Responsible Officer (RO) stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p>

EXCEPTION #2 (CONT.)		
NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.		
2c. Scholarships, Fellowships and Grants	Persons who are eligible to Claim Exception 2(c) include:	Documentation you must submit if you're eligible to claim Exception 2(c):
	<p><i>Individuals (that is, foreign students, scholars, professors, resemtchers, or any other individuals receiving noncompensatory: income from scholarships, fellowships, or grants that's subject to IRS information-reporting and/or withholding requirements during the current year.</i></p> <p>Note. Students and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and 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)¹</p> <p>¹The certification letter from an SEVP-approved institution serves as a substitute for submission of orignal supporting identification documents with Form W-7. The certification letter must:</p> <ul style="list-style-type: none">■ Be on original, official college, university, or institution letterhead with a verifiable address;■ Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number;■ Certify the applicant's registration in SEVIS;■ Certify that the student presented an unexpired passport, visa, or other identification documents for review (Exception; a U.S. visa isn't required if the foreign address is in Canada or Mexico);■ List the identification documents provided to verify identity and foreign status;■ Be signed and dated by a SEVIS official: Principal Designated School Official (PSDO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number;■ Attach copies of documents used to verify the applicant's identify and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include a copy of the valid visa issued by the U.S. Department of State). A U.S. visa isn't required if the foreign address is in Canada or Mexico;■ Attach a copy of Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status and/or a copy of Form 1-20, Certificate of Eligibility for Nonimmigrant Student Status;■ Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and■ Include a letter from the DSO or RO stating that the applicant won't be securing employment in the United States or receiving any type of income from personal services.	<ul style="list-style-type: none">■ An original letter or official notification from the educational institution (that is, college or universarity) awarding he noncompensatory scholarship, fellowship, or grant; or■ A copy of a contract with a college, university, or educational institution; along with■ An original or copy certified by the issuing agency of passport showing a valid visa issued by U.S. Department of State (a U.S. visa isn't required if the foreign address is in Canada or Mexico);,■ An original letter from the DSO or RO stating that you're receiving noncompensatory income from scholarships, fellowships, or grants that's subject to IRS information-reporting and/or federal tax withholding requirements during the current year (this letter must be attached to your Form W-7 or your application for an ITIN will be denied); and,■ A letter from the Social Security Administration² stating that you're ineligible to receive a social security number (SSN). <p>²If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for a SSN. You will be permitted to provide a letter from the DSO or RO stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p>

EXCEPTION #2

Wages, Salary, Compensation and Honoraria payments with Tax Treaty Benefits Claimed; or

Scholarships, Fellowships and Grants with Tax Treaty Benefits Claimed; or

Scholarships, Fellowships and Grants No Tax Treaty Benefits Claimed; or

Gambling Winnings with Tax Treaty Benefits Claimed.
(continued)

NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.

<div>2d. Gambling Income</div> <div>Claiming the Benefits of a Tax Treaty</div>	<div>Persons who are eligible to Claim Exception 2(d) include:</div> <div><div>■ Nonresident Aliens visiting the U.S. who have gambling winnings; and</div><div>■ Who are claiming the benefits of U.S. Tax Treaty for an exempt or reduced rate of Federal tax withholding on that income; and</div><div>■ Who will be utilizing the services of a gaming official acting as an IRS ITIN Acceptance Agent</div></div>	<div>Documentation must be submitted through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent to apply for an ITIN under Exception 2(d).</div> <div>Note: If you do not secure the services of a gaming official, you may still file a Form 1040NR at the end of the tax year with a Form W-7/W-7(SP), attaching a copy of the Form 1042-S displaying the amount of tax withheld. Your 1040NR return should also display the tax treaty article number and country under which you are claiming the treaty benefits.</div>
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EXCEPTION #3

Third Party Reporting of Mortgage Interest

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

- Form 1098, Mortgage Interest Statement.

NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.

<div>Exception 3</div> <div>Third Party Reporting of Mortgage Interest</div>	<div>If you are eligible to claim Exception 3, you must submit documentation showing evidence of a home mortgage loan. This would include a copy of the contract of sale or similar documentation showing evidence of a home mortgage loan on real property located in the United States.</div>
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EXCEPTION #4

Third Party Withholding – Disposition By a Foreign Person of United States Real Property Interest

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

- Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests,
- Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.
- Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.

<p>Exception 4</p> <p>Third Party Withholding – Disposition By a Foreign Person of United States Real Property Interest.</p>	<p>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. In some instances, the foreign person may apply for a withholding certificate to reduce or eliminate withholding on the disposition of real property. This exception may also apply if you have a notice of non-recognition¹ under Treasury Regulations section 1.1445-2(d)(2).</p>	<p>Documentation to be submitted by individuals who are eligible to claim Exception 4 includes:</p> <ul style="list-style-type: none">■ A completed Form 8288, Form 8288-A, or Form 8288-B; and■ A copy of the real estate sales contract or Settlement Statement (HUD-1).■ In the case of notice of non-recognition¹, document(s) that evidence a transaction for which a notice of non-recognition is applicable. <p>Note: For the seller of the property, copies of the sales contract or Settlement Statement (HUD-1), and copies of Forms 8288 and 8288-A submitted by the buyer need to be attached to Form W-7.</p> <p>¹ For notices of non-recognition, the document must show the date of the transaction, the parties involved, and the type of transfer that took place. For example, for transfers involving real estate, valid documents include the deed, Direction to Convey form, or a document that identifies the replacement property in a like-kind exchange. For transfers involving stock, an example of a valid document is the document that facilitates the transaction.</p>
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EXCEPTION #5

Filing Under TD-9363

NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.

Reporting Obligations under Treasury Decision 9363	Persons who are eligible to Claim Exception 5 include: Individuals who are required by law to comply with Treasury Decision 9363 (TD-9363) and who must obtain an ITIN to meet this requirement.	Documentation to be submitted by individuals who are eligible to claim Exception 5 includes: Along with your Form W-7, include an original signed letter from your employer on corporate letterhead stating that an ITIN is needed for TD 9363, and you have been designated as the person responsible for ensuring compliance with IRS information-reporting requirements.
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EXAMPLES OF COMPLETED FORM W-75 FOR "EXCEPTIONS"

Exception 1 – Third Party Withholding on Passive Income

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

☐ Nonresident alien required to get an ITIN to claim tax treaty benefit

☐ Nonresident alien filing a U.S. federal tax return

☐ U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return

☐ Dependent of U.S. citizen/resident alien

☐ Spouse of U.S. citizen/resident alien

If d, enter relationship to U.S. citizen/resident alien (see instructions) ▶

If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶

☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

☐ Dependent/spouse of a nonresident alien holding a U.S. visa

☒ Other (see instructions) ▶

Exception 1(a) - A Partnership Interest

Additional information for a and f: Enter treaty country ▶

and treaty article number ▶

Pension Income – No Tax Treaty Benefits

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

☐ Nonresident alien required to get an ITIN to claim tax treaty benefit

☐ Nonresident alien filing a U.S. federal tax return

☐ U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return

☐ Dependent of U.S. citizen/resident alien

☐ Spouse of U.S. citizen/resident alien

If d, enter relationship to U.S. citizen/resident alien (see instructions) ▶

If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶

☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

☐ Dependent/spouse of a nonresident alien holding a U.S. visa

☒ Other (see instructions) ▶

Exception 1(d) - Pension Income

Additional information for a and f: Enter treaty country ▶

and treaty article number ▶

Pension Income – With Tax Treaty Benefits

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

☒ Nonresident alien required to get an ITIN to claim tax treaty benefit

☐ Nonresident alien filing a U.S. federal tax return

☐ U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return

☐ Dependent of U.S. citizen/resident alien

☐ Spouse of U.S. citizen/resident alien

If d, enter relationship to U.S. citizen/resident alien (see instructions) ▶

If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶

☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

☐ Dependent/spouse of a nonresident alien holding a U.S. visa

☒ Other (see instructions) ▶

Exception 1(d) - Pension Income

Additional information for a and f: Enter treaty country ▶

United Kingdom and treaty article number ▶ 18

Royalty Income – With Tax Treaty Benefits

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

☒ Nonresident alien required to get an ITIN to claim tax treaty benefit

☐ Nonresident alien filing a U.S. federal tax return

☐ U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return

☐ Dependent of U.S. citizen/resident alien

☐ Spouse of U.S. citizen/resident alien

If d, enter relationship to U.S. citizen/resident alien (see instructions) ▶

If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶

☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

☐ Dependent/spouse of a nonresident alien holding a U.S. visa

☒ Other (see instructions) ▶

Exception 1(d) - Royalty Income

Additional information for a and f: Enter treaty country ▶

Italy and treaty article number ▶ 12

EXCEPTION 2

- a. Wages, Salaries, Compensation and Honoraria Payments – With Tax Treaty Benefits
- b. Scholarships, Grants, Fellowships – With Tax Treaty Benefits
- c. Scholarships, Grants, Fellowships – No Tax Treaty Benefits
- d. Gambling Winnings – With Tax Treaty Benefits

Wages – With Tax Treaty Benefits - Also attach a Letter from the Social Security Administration denying your request for a Social Security Number. (Remember to complete information for Company and Length of Stay on Line 6g.)

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a ☒ Nonresident alien required to get an ITIN to claim tax treaty benefit

b ☐ Nonresident alien filing a U.S. federal tax return

c ☐ U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return

d ☐ Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ▶ _____

e ☐ Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ _____

f ☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

g ☐ Dependent/spouse of a nonresident alien holding a U.S. visa

h ☒ Other (see instructions) ▶ **Exception 2(a) - Wages**

Additional information for **a** and **f**. Enter treaty country ▶ **Slovenia** and treaty article number ▶ **15**

Other Information	6a Country(ies) of citizenship Slovenia	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date B-1 No. 11223344 06/13/20XX
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____		
	Date of entry into the United States (MM/DD/YYYY): 04/27/20XX		
	Issued by: Slovenia No.: XXXXXXXXXX Exp. date: 09/22/20XX		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRS#)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
6f Enter ITIN and/or IRS#	ITIN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> IRS# <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> and name under which it was issued		
	First name	Middle name	Last name
6g Name of college/university or company (see instructions)	World Pharmaceuticals		
City and state	San Diego, CA		
	Length of stay	3 months	

Wages – With Tax Treaty Benefits – Also attach a Letter from the Social Security Administration denying your request for a Social Security Number. (Remember to complete information for University and Length of Stay on Line 6g.)

Professor with Wages

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a ☐ Nonresident alien required to get an ITIN to claim tax treaty benefit

b ☐ Nonresident alien filing a U.S. federal tax return

c ☐ U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return

d ☐ Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ► _____

e ☐ Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/TIN of U.S. citizen/resident alien (see instructions) ► _____

f ☒ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

g ☐ Dependent/spouse of a nonresident alien holding a U.S. visa

h ☒ Other (see instructions) ► **Exception 2(a) - Wages - Teaching**

Additional information for **a** and **f**: Enter treaty country ► **France** and treaty article number ► **20**

Other Information	6a Country(ies) of citizenship France	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date H-1B No. 345678891 01/01/20XX
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____		
	Issued by: France No.: XXXXXXXXXX Exp. date: 02/27/20XX Date of entry into the United States (MM/DD/YYYY): 01/31/20XX		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	6f Enter ITIN and/or IRSIN ▶ ITIN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> IRSIN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> and name under which it was issued ▶ _____ First name Middle name Last name		
6g Name of college/university or company (see instructions) ▶ The XYZ Institute for International Learning City and state ▶ New York, NY Length of stay ▶ 60 Days			

Honoraria Payment – With Tax Treaty Benefits – There is no requirement to attach a Letter from the Social Security Administration denying your request for a Social Security Number. A letter from the Authorized School Official will suffice. (Remember to complete information for University and Length of Stay on Line 6g.)

Reason you're submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).	
a <input checked="" type="checkbox"/> Nonresident alien required to get an ITIN to claim tax treaty benefit	
b <input type="checkbox"/> Nonresident alien filing a U.S. federal tax return	
c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return	
d <input type="checkbox"/> Dependent of U.S. citizen/resident alien	If d , enter relationship to U.S. citizen/resident alien (see instructions) ▶ _____
e <input type="checkbox"/> Spouse of U.S. citizen/resident alien	If d or e , enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ _____
f <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception	
g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa	
h <input checked="" type="checkbox"/> Other (see instructions) ▶ Exception 2(a) - Honoraria Payment	
Additional information for a and f : Enter treaty country ▶ France and treaty article number ▶ 14	

Other Information	6a Country(ies) of citizenship France	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date B-1 No. 56565656 04/28/20XX
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____		
	Issued by: France No.: XXXXXXXXXX Exp. date: 04/30/20XX Date of entry into the United States (MM/DD/YYYY): 05/14/20XX		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	6f Enter ITIN and/or IRSIN ▶ ITIN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> IRSIN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> and name under which it was issued ▶ _____ First name Middle name Last name		
6g Name of college/university or company (see instructions) ▶ Any Place University City and state ▶ Any Place, NY Length of stay ▶ 3 Days			

Scholarship Income – With Tax Treaty Benefits (Also complete information for University and Length of Stay on Line 6g.)

Reason you're submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).	
a <input type="checkbox"/> Nonresident alien required to get an ITIN to claim tax treaty benefit	
b <input type="checkbox"/> Nonresident alien filing a U.S. federal tax return	
c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return	
d <input type="checkbox"/> Dependent of U.S. citizen/resident alien	If d , enter relationship to U.S. citizen/resident alien (see instructions) ▶ _____
e <input type="checkbox"/> Spouse of U.S. citizen/resident alien	If d or e , enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ _____
f <input checked="" type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception	
g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa	
h <input checked="" type="checkbox"/> Other (see instructions) ▶ Exception 2(b) - Scholarship Income	
Additional information for a and f : Enter treaty country ▶ Norway and treaty article number ▶ 16	

Other Information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date
	Norway		F-1 No. 12345678 01/31/20XX
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D.		
	<input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other		
	Date of entry into the United States (MM/DD/YYYY): 04/07/20XX		
Issued by: Norway No.: XXXXXXXXXX Exp. date: 01/31/20XX			
6e Have you previously received an ITIN or an Internal Revenue Service Number (IRS#)?			
<input checked="" type="checkbox"/> No/Don't know. Skip line 6f.			
<input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).			
6f Enter ITIN and/or IRS# <input type="checkbox"/> ITIN <input type="checkbox"/> IRS# <input type="checkbox"/> and name under which it was issued <input type="checkbox"/>			
First name Middle name Last name			
6g Name of college/university or company (see instructions) <input type="checkbox"/> Any Town University			
City and state <input type="checkbox"/> Any Town, NJ Length of stay <input type="checkbox"/> 4 Years			

Grant Income – With Tax Treaty Benefits (Also complete information for University and Length of Stay on Line 6g.)

Reason you're submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).	
<input type="checkbox"/> a Nonresident alien required to get an ITIN to claim tax treaty benefit	
<input type="checkbox"/> b Nonresident alien filing a U.S. federal tax return	
<input type="checkbox"/> c U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return	
<input type="checkbox"/> d Dependent of U.S. citizen/resident alien If d, enter relationship to U.S. citizen/resident alien (see instructions) <input type="checkbox"/>	
<input type="checkbox"/> e Spouse of U.S. citizen/resident alien If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) <input type="checkbox"/>	
<input checked="" type="checkbox"/> f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception	
<input type="checkbox"/> g Dependent/spouse of a nonresident alien holding a U.S. visa	
<input checked="" type="checkbox"/> h Other (see instructions) <input type="checkbox"/> Exception 2(b) - Grant Income	
Additional information for a and f: Enter treaty country <input type="checkbox"/> Spain and treaty article number <input type="checkbox"/> 22	

Other Information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date
	Spain		F-1 No. 34343434 09/03/20XX
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D.		
	<input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other		
	Date of entry into the United States (MM/DD/YYYY): 03/22/20XX		
Issued by: Spain No.: XXXXXXXXXX Exp. date: 12/18/20XX			
6e Have you previously received an ITIN or an Internal Revenue Service Number (IRS#)?			
<input checked="" type="checkbox"/> No/Don't know. Skip line 6f.			
<input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).			
6f Enter ITIN and/or IRS# <input type="checkbox"/> ITIN <input type="checkbox"/> IRS# <input type="checkbox"/> and name under which it was issued <input type="checkbox"/>			
First name Middle name Last name			
6g Name of college/university or company (see instructions) <input type="checkbox"/> The Learning University			
City and state <input type="checkbox"/> Philadelphia, PA Length of stay <input type="checkbox"/> 3 Years			

Scholarship Income – No Tax Treaty Benefits (Also complete information for University and Length of Stay on Line 6g.)

Reason you're submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).	
<input type="checkbox"/> a Nonresident alien required to get an ITIN to claim tax treaty benefit	
<input type="checkbox"/> b Nonresident alien filing a U.S. federal tax return	
<input type="checkbox"/> c U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return	
<input type="checkbox"/> d Dependent of U.S. citizen/resident alien If d, enter relationship to U.S. citizen/resident alien (see instructions) <input type="checkbox"/>	
<input type="checkbox"/> e Spouse of U.S. citizen/resident alien If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) <input type="checkbox"/>	
<input checked="" type="checkbox"/> f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception	
<input type="checkbox"/> g Dependent/spouse of a nonresident alien holding a U.S. visa	
<input checked="" type="checkbox"/> h Other (see instructions) <input type="checkbox"/> Exception 2(c) - Scholarship Income	
Additional information for a and f: Enter treaty country <input type="checkbox"/> and treaty article number <input type="checkbox"/>	

EXCEPTION 5 – TREASURY DECISION 9363

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g**, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

a ☐ Nonresident alien required to get an ITIN to claim tax treaty benefit

b ☐ Nonresident alien filing a U.S. federal tax return

c ☐ U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return

d ☐ Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ▶ _____

e ☐ Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ _____

f ☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

g ☐ Dependent/spouse of a nonresident alien holding a U.S. visa

h ☒ Other (see instructions) ▶ **Exception 5 - T.D. 9363**

Additional information for **a** and **f**: Enter treaty country ▶ _____ and treaty article number ▶ _____

FORM W-7/W-7(SP) CHECK LIST

Prior to submitting your Form W-7 and attached documentation (if applicable) did you remember to:

1. Verify that you are completing the most current version of the Form W-7/W-7(SP).
2. Verify that the entries on the Form W-7/W-7(SP) do not conflict with the supporting documentation presented.
3. Ensure that the entries are typewritten or printed clearly and legibly in ink.
4. Ensure that you checked the appropriate box indicating the "Reason you are Submitting Form W-7/W-7(SP)."
5. Verify that the name on Line 1 matches the name on the supporting documentation.

6. Enter your complete mailing address on line 2.
7. Enter your permanent foreign address on Line 3, or if you have relocated to the United States, just enter the name of the foreign country where you last resided. Reminder: A complete foreign address is required if reason for applying "b" is checked.
8. Verify that the country of birth is present on Line 4, and that the date of birth is entered in a month/day/year (MM/DD/YYYY) format.
9. Place an "X" in the appropriate "gender" box on line 5.
10. Ensure that you entered your complete visa information (if applicable) on line 6c.
11. Check that you entered your complete date of entry into the United States (if

applicable) in a month/day/year (MM/DD/YYYY) format.

12. Check that all Form W-7/W-7(SP) 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.
13. Enter the date of the application in a month/day/year (MM/DD/YYYY) format.
14. Submit:
 - Your completed valid U.S. Federal income tax return (if applicable) 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

- A letter from the Designated School Official or Responsible Officer (if applicable) stating that you are here for the purposes of study and will not be receiving income for personal services, or Authorized School Official in the case of an honoraria payment. — Supporting documentation proving your identity and foreign status and, if applicable, residency.

15. Attach Power of Attorney (POA) (if applicable) – Form 8821 or Form 2848.

16. Mail your package to:

Internal Revenue Service

ITIN Operations

P.O. Box 149342

Austin, TX 78714-9342

or if using an overnight private delivery service:

Internal Revenue Service

ITIN Operations

Mail Stop 6090-AUSC

3651 S. Interregional, Hwy 35

Austin, TX 78741-0000

SAMPLE LETTER FROM WITHHOLDING AGENT

(To Be Used as a Guide for Providing Required Information)

(Written on Official Letterhead of Withholding Agent)

To: IRS

ITIN POLICY SECTION

To Whom it May Concern:

This is to certify that

Name of Account Holder

_____ has an account with this organization which will be generating income during the current tax year that is subject to IRS information requirements and/or withholding of Federal income tax. The applicant, therefore, is requesting an ITIN to provide to us for our reporting, v and distribution procedures.

Sincerely,

Date of Signature

Signature of Official

Printed Name of Official

SEVIS SAMPLE CERTIFICATION LETTER

For SEVP-Approved Colleges, Universities, and Institutions Transmitting Form W-7, Application for Individual Taxpayer Identification Number (ITIN)

(College, University, or Institution Letterhead)

Original with address

Internal Revenue Service

ITIN Operations

P.O. Box 149342

Austin, TX 78714-9342

This letter certifies:

1.The attached completed Form W-7, Application for IRS Individual Taxpayer Identification Number and supporting documentation is for _____ (Insert Full Name of Applicant) with

SEVIS number _____ (Insert SEVIS Number);

2.The name and SEVIS number have been verified by the undersigned;

3.The applicant is not eligible for an SSN; and

4.The applicant's supporting original documents or copies certified by the issuing agency to establish identity and foreign status has been personally reviewed by the undersigned.

The applicant provided the following original or copies certified by the issuing agency documents to establish the applicant's identity and foreign status:

(List documents here)

Attachments

Form W-7, Application for IRS Individual Taxpayer Identification Number

Copy of Form DS-2019 Certificate of Eligibility for Exchange Visitor Status (J-1 Status)

Copy of I-20 Certificate of Eligibility for Nonimmigrant Student Status

Copies of each identification document certified

The undersigned is the (select applicable) for the above named college/university/institution that is an approved member of The Student and Exchange Visitor Program (SEVP).

___ Principal Designated School Official (PDSO)

___ Designated School Official (DSO)

___ Responsible Officer (RO)

___ Alternate Responsible Officer (ARO)

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Application for IRS Individual Taxpayer Identification Number

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