ITIN Policy Section

Internal Revenue Service presents

Individual Taxpayer Identification Number Acceptance Agents Training

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Welcome to Individual Taxpayer Identification Number (ITIN) Acceptance Agents Training

ITIN Acceptance Agents Training

All new and renewing applicants for the ITIN Acceptance Agent Program are required by the Internal Revenue Service (IRS) to complete this training before submitting your Acceptance Agent application for approval.

ITIN Acceptance Agents Training

To meet the training requirement, review the following pages of this training module, and refer to information contained in IRS forms and publications as suggested.

ITIN Acceptance Agents Training

This training module is designed to increase:

- Your awareness of your role as an ITIN Acceptance Agent and

- Your technical knowledge of the ITIN process and W-7 application procedures.

We encourage you to share and discuss this information with your business associates and employees.

ITIN Acceptance Agents Training

Before beginning the training module, we recommend that you print or view copies of the following forms and publications available at www.irs.gov in English and in Spanish:

- Form W-7 and Instructions, *Application for IRS Individual Taxpayer Identification Number*
- Publication 1915, *Understanding Your IRS ITIN*
- *Publication 4520, Acceptance Agents' Guide for Individual Taxpayer Identification Number (English only)*
- Publication 4327, *Enabling Participation in the Tax System*

ITIN Acceptance Agents Training

Lesson One

Role of the ITIN Acceptance Agents and the ITIN Process

At the end of this lesson, you will be able to:

- List services Acceptance Agents provide to their customers, and
- Explain when a taxpayer needs an ITIN.

Role of the ITIN Acceptance Agents and the ITIN Process

As an ITIN Acceptance Agent, you play a vital role in the efficient and effective processing of Forms W-7 and U.S. tax returns because you:

- Offer services near where the applicants live and work,
- Provide ITIN bilingual literature to better communicate with all taxpayers,

Role of the ITIN Acceptance Agents and the ITIN Process

- Determine each applicant's eligibility for a Social Security Number or an ITIN,
- Inform applicants when their supporting identification or documentation is unacceptable, and
- Facilitate issuance of the applicant's ITINs in partnership with the ITIN Policy Section and Austin ITIN Operations.

Role of the ITIN Acceptance Agents and the ITIN Process

Reminders:

- You may not e-file a tax return(s) using an ITIN in the year in which it is received. If an individual receives an ITIN this year, they may not e-file any tax return using that ITIN (including prior year returns) until next year.
- Apply using the most current Form W-7, *Application for IRS Individual Taxpayer Identification Number* or Form W-7(SP).

Role of the ITIN Acceptance Agents and the ITIN Process

What is an ITIN?

An ITIN is a tax processing number issued by the IRS to certain resident and nonresident aliens, their spouses, or dependents.

It is available to persons required to have a taxpayer identification number for federal tax purposes but who do not have and are not eligible to obtain a Social Security Number (SSN).

Role of the ITIN Acceptance Agents and the ITIN Process

As an ITIN Acceptance Agent, you are responsible for determining if the applicant is eligible for an SSN **before** completing Form W-7.

If the applicant **is eligible** for an SSN, you **must** advise them to apply for one at the Social Security Administration (SSA). If the SSA will not issue the applicant an SSN, then they **must** obtain a denial letter to attach to their Form W-7.

Role of the ITIN Acceptance Agents and the ITIN Process

If you are unsure about the applicant's eligibility for an SSN, refer to the Social Security Administration Web site at www.ssa.gov for additional information.

Remember, an individual who is eligible for an SSN is not eligible for an ITIN.

Lesson Two

Completing Reason You’re Submitting Form W-7

At the end of this lesson, you will be able to:

- Determine the applicant’s tax status and their reason for submitting Form W-7, and
- Select appropriate box (a – h) based on that reason.

Completing Reason You're Submitting Form W-7

Once you establish that the applicant needs an ITIN, you will begin the process of completing Form W-7.

Note: Spouses and dependents shouldn't apply for, or renew, an Individual Taxpayer Identification Number (ITIN) unless they are filing their own return or claimed for an allowable tax benefit. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit.

Completing Reason You're Submitting Form W-7

Determine the applicant's "tax status." While they may be a "nonresident alien" for non-IRS purposes, they may be a "resident alien" for tax purposes.

Completing Reason You're Submitting Form W-7

The following publications, available online at www.irs.gov, can help you understand an individual's tax status:

- Publication 519, *U.S. Tax Guide for Aliens*
- Publication 901, *U.S. Tax Treaties*

For additional assistance call toll-free 1-800-829-1040 to speak with an IRS taxpayer assistance representative. Outside the U.S., call 1-267-941-1000 (not toll-free).

Completing Reason You're Submitting Form W-7

Select the category or reason for applying by checking the box ("a" – "h") that describes the applicant's reason for submitting Form W-7.

If more than one box applies to the applicant, check the box that best explains their reason for submitting a Form W-7.

Completing Reason You're Submitting Form W-7

The following is taken from Form W-7.

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 (you must also check and complete box h (see instructions))
- **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

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) ____________

- **f** ☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception (if claiming an exception, you must also check and complete box h (see instructions))
- **g** ☐ Dependent/spouse of a nonresident alien holding a U.S. visa
- **h** ☐ Other (see instructions) ____________

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

Completing Reason You're Submitting Form W-7

If you choose box "a" or "f" to claim an exception under the benefits of a U.S. income tax treaty, you **must** also check, and complete box "h" along with providing tax treaty information on the lines provided **below** box h.

Completing Reason You're Submitting Form W-7

Box h, Other. If the reason for the applicant's ITIN request is not described in boxes "a" through "g", check box "h" and indicate the exception being claimed by the applicant.

If applicable, enter the exception number, alpha subsection (if applicable) and category on the line beside box "h".

Lesson Three
Completing Form W-7
Exceptions

At the end of this lesson, you will be able to:

- Identify and apply exceptions to the tax return filing requirement that may be applicable to the applicant, and
- Enter required information for box “h”.

Completing Form W-7 Exceptions

What are the "Exceptions" to the requirement to attach a U.S. individual income tax return to Form W-7?

Although ITIN applicants must attach a valid U.S. individual income tax return to their Form W-7 application, there are limited circumstances under which an ITIN will be issued without an attached tax return.

Completing Form W-7 Exceptions

If any of the five Exceptions, listed in the "Exceptions" section of the Appendix A for this training module, apply to the applicant, they will not need to attach a U.S. individual income tax return to the Form W-7.

Completing Form W-7 Exceptions

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

For more information about Exceptions and to view examples of completed entries see Publication 1915, *Understanding Your IRS ITIN on* www.irs.gov. Also available in Spanish Publication 1915(SP).

Lesson Four

Completing Form W-7
Line by Line Instructions

At the end of this lesson, you will be able to complete Form W-7 by applying line-by-line instructions to lines 1a through 6g.

Completing Form W-7
Line by Line Instructions

Application Type

Check the applicable box to indicate if the applicant is:

1. A first-time applicant applying for a new ITIN, or
2. Seeking to renew an ITIN that they already have.

Note: If "*Renew an Existing ITIN*" is checked, complete lines "6e" and "6f" of Form W-7/W-7(SP).

Completing Form W-7
Line by Line Instructions

Line 1a First Name

Enter the applicant's legal first name, middle initial and last name(s). Remember, some cultures use two surnames and may use a hyphen or apostrophe in names.

Enter the name(s) as it appears on identifying documents. Be sure to use the same name on any attached tax return. If renewing an ITIN and the legal name has changed, attach documentation to support the name change(e.g., marriage certificate, court order).

Completing Form W-7
Line by Line Instructions

Line 1b First Name (Name at birth if different)

Enter the applicant's name as it appears on their birth certificate if it is **different** from the name entered on line 1a.

For Example:
If the applicant's name changed due to marriage, but their surname now is the **same** as their surname at birth, you do not need to complete this line.

Completing Form W-7
Line by Line Instructions

Line 2 Applicant's Mailing Address

Enter the applicant's complete mailing address. IRS will return their original documents and send all ITIN correspondence to this address.

Completing Form W-7
Line by Line Instructions

Line 3 Foreign (non-U.S.) Address

Enter the applicant's complete foreign (non-U.S. address), even if it's the same as the address on Line 2. If they no longer have a permanent address in a foreign country because they have relocated to the U.S., enter **only** the name of the foreign country where they last resided on Line 3 (e.g., Mexico, United Kingdom, etc.)
Do not use a P.O. Box or an "in-care-of" (c/o) address on Line 3.

If claiming a tax treaty benefit, the tax treaty country must be the same as the country listed on Line 3.

Completing Form W-7
Line by Line Instructions

Line 4 Birth Information
Enter date of birth in MM/DD/YYYY format where MM = 1 to 12 and DD = 1 to 31. For example, enter January 1, 1972, as 01/01/1972.

Country of Birth
Enter the name of the country where the applicant was born. It must be a country recognized by the U.S. Department of State to be eligible for an ITIN.

Completing Form W-7
Line by Line Instructions

Line 4 City, State or Province of birth
If available, enter this information.

Line 5 Gender
Check box for Male or Female.

Line 6a Country(ies) of Citizenship
Do not abbreviate. Enter complete name of the country of which the applicant is a citizen. Enter two countries if dual citizenship (separated by a slash “/”).

Completing Form W-7
Line by Line Instructions

Line 6b Foreign Tax Identification Number

Enter the applicant's Foreign Tax I.D. Number if their country of residence has issued them one. For example, if the applicant has a Canadian Social Insurance Number, you should enter that number.

Completing Form W-7 Line by Line Instructions

Line 6c Type of U.S. Visa

Enter type of U.S. Visa, Visa Number, and Visa Expiration Date. If the applicant has a B-1/B-2 visa with number 123456 and an expiration date of December 31, 2020, enter: "B-1/B-2, 123456, 12/31/2020"

Attach any I-20/I-94 document to Form W-7.

If the Visa has been issued under duration of stay, enter "D/S" as the expiration date.

Completing Form W-7
Line by Line Instructions

Line 6d Identification Document(s) Submitted

Check the appropriate box for the type of identity document(s) the applicant provided.

If the applicant is submitting multiple documents, use only the information from one to complete Line 6d. Attach a separate sheet of paper and write the information for the second document in the same format.

Completing Form W-7
Line by Line Instructions

Line 6d Identification Document(s) Submitted (Cont’d)

Enter information relevant to the document:

- Name of the State/Country or other issuer.
- Document Identification Number
- Document Expiration Date in MM/DD/YYYY format

If the type of document submitted is not shown, check the “other” box and write in the type of documentation in the space provided.

Completing Form W-7
Line by Line Instructions

Line 6d Identification Document(s) Submitted (Cont'd)

The "Date of entry into the United States" must contain the complete date on which the applicant entered the U.S., if applicable. Enter the date in a MM/DD/YYYY format. For example, if the applicant entered the U.S. on November 2, 2024, enter as 11/02/2024.

If the applicant has never entered the U.S., enter "Never entered the United States" on this line.

Completing Form W-7
Line by Line Instructions

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

If the applicant was ever issued an ITIN or a temporary Internal Revenue Service Number (IRSN), check the “Yes” box on Line 6e and enter the number and name under which it was issued on Line 6f.

If they were never issued an ITIN or IRSN, or they did not provide it to you, check the “No/Do not know” box on Line 6e.

Completing Form W-7
Line by Line Instructions

Line 6g Name of College /University/or Company

Complete if box “f” was checked as the applicant’s reason for applying.

Enter the name of the educational institution, city and state in which it is located, and the length of the applicant’s stay. Enter similar information for the applicant’s company if they are temporarily in the U.S. for business purposes.

Lesson Five
ITIN Documentation

At the end of this lesson, you will be able to identify:

- Two categories of ITIN documentation
- ITIN Documentation Requirements, and
- Acceptance Agent responsibilities regarding documentation.

ITIN Documentation

There are two categories of documentation:

1. **Supporting Identification Documentation**
   Proves “foreign status”, “identity” and, if applicable, “residency”.

2. **Exception Documentation**
   Proves that an exception to the require-ment to attach a valid U.S. federal indivi-dual income tax return to Form W-7 is met.

ITIN Documentation

Supporting Identification Documentation must be:

- Original, or
- Certified copies from the issuing agency

Note: Certified copies from the issuing agency are not the same as Notarized documents. Notarized documents are not accepted.

ITIN Documentation

Supporting Identification Documentation

- IRS accepts 13 documents. A listing of can be found in Appendix B at the end of this training module. Including a checklist for medical and school records (Appendix C).

- A valid (unexpired) passport is the only stand-alone document to prove both identity and foreign status.

Note: Additional rules apply for certain dependents.

ITIN Documentation

Supporting Identification Documentation
Dependent Passport Requirements

- Dependent applicants must also prove U.S. residency unless they are a dependent of U.S. military personnel stationed overseas or from Canada or Mexico and is claimed for any allowable tax benefit, excluding the credit for other dependents (ODC).
- Dependent applicants claimed for ODC must submit proof of U.S. residency unless they are dependents of U.S. military personnel stationed overseas. In these cases, applicants will be required to submit at least one of the following original documents in addition to the passport to prove U.S. residency.

ITIN Documentation

Supporting Identification Documentation

Dependent Proof of U.S. residency requirements

- **If under 6 years of age:** A valid U.S. medical record, U.S. school record, U.S. state identification card, or U.S. visa that meets all supporting documentation requirements.
- **If at least 6 years of age but under 18 years of age:** A valid U.S. school record, U.S. state identification card, U.S. driver's license, or U.S. visa that meets all supporting documentation requirements.
- **If 18 years of age or older:** A valid U.S. school record (under age 24 only), U.S. state identification card, U.S. driver's license, or U.S. visa that meets all supporting documentation requirements; U.S. bank statement, U.S. rental statement, or U.S. utility bill from a U.S. property that lists the applicant's name and U.S. address.

ITIN Documentation

If a passport is not provided, submit at least two other documents, with one containing a photograph *(except for dependents or students under 18 years of age).

*Documentation for a dependent or student under 18 years of age **must** include a Civil Birth Certificate, unless a passport is provided.

ITIN Documentation

Exception: Spouses and dependents of U.S. military personnel can submit notarized copies of identification documents. A copy of the servicemember’s U.S. military ID is required, and the applicant must be applying from an overseas or APO/FPO address.

ITIN Documentation

There are two types of Acceptance Agents:

- Acceptance Agents (AA)
- Certifying Acceptance Agents (CAA)

The types of Acceptance Agents are outlined in Revenue Procedure 2006-10.

Acceptance Agents (AA) review **supporting identification documentation** proving foreign status and identity and **attach original or certified copies from the issuing agency** to Form W-7.

ITIN Documentation

Certifying Acceptance Agents (CAA) review and validate **supporting identification documentation** proving foreign status and identity except for foreign military identification card and identify them on their **Form W-7(COA),** ***Certificate of Accuracy***.

Copies of documents for primary and secondary applicants must be sent to the IRS with the W-7(COA). **For dependents, CAAs may verify the passport and birth certificate only. Copies of the documents must be attached to W-7(COA)**.

ITIN Documentation

Form W-7(COA), *Certificate of Accuracy*

- Completed and *signed by CAAs
- Identifies the specific type of foreign status and identity document attached (e.g., passport, birth certificate, visa, etc.)
- Must be attached to each submitted Form W-7, and
- Declares that the CAA reviewed the documentation provided by the applicant and certifies that it is authentic, complete, and accurate based on procedures in their IRS signed CAA agreement.

***Only an approved Responsible Party can sign the W-7 (COA).**

ITIN Documentation

(COA) Certificate of Accuracy

Form **W-7 (COA)**
(May 2019)
Department of the Treasury
Internal Revenue Service

Certificate of Accuracy for IRS Individual Taxpayer Identification Number
▶See Publication 4520
▶Form use only by IRS Certifying Acceptance Agents when submitting Form W-7

OMB Number 1545-0074

Certificate of Accuracy

The undersigned Lilac Birch is a responsible party of ABC Company (CAA business name), a Certifying Acceptance Agent under an agreement entered into with the Internal Revenue Service dated MM / DD / 20YY. The undersigned certifies with regard to Form W-7 submitted for Amber Rose White (Form W-7 applicant's name), that the applicant is not eligible for a SSN and has provided the documentation checked below that sufficiently supports the applicant's identity, foreign status and, if applicable, residency.

REMINDER: A passport is the only stand-alone document that proves both "foreign status" and "identity". If a passport is not provided, a combination of two or more documents must be provided to meet the documentation requirements. **Note**: Additional original documentation requirements may apply for some dependents. See *Supporting Documentation* in this form's instructions.

Check the box under each category (Identity, Foreign Status) that corresponds to the documents reviewed by you.

Supporting Documentation	Identity	Foreign Status
Passport *(Stand Alone Document)**	☐	☐
National Identification Card *(must be current and contain name, photograph, address, date of birth and expiration date)*	☐	☒
United States Drivers License	☐	
Civil Birth Certificate *(Required for applicants under 18 if passport is not provided)*	☐	☐**
Medical Records *(valid only for dependents under age 6)*	☐	☐**
Foreign Drivers License	☒	
United States State Identification Card	☐	
Foreign Voters Registration Card	☐	☐
United States Military Identification Card	☐	
Foreign Military Identification Card	☐	☐
School Records *(valid only for dependents under age 14 (under age 18 if a student))*	☐	☐**
Visa issued by United States Department of State	☐	☐
United States Citizenship and Immigration Services (USCIS) Photo Identification	☐	☐

*Passport must have a date of entry for dependents, unless they are a dependent of U.S. military personnel stationed overseas.
**May be used to establish "foreign status" only if the documents are foreign.

Check and complete the following paragraph only if the applicant is applying for an ITIN under "Exception 1(a) - Partnership Interest".

☐ The undersigned further certifies that the Applicant has provided a copy of the relevant pages of the Partnership Agreement of ______________ (Name of Partnership) and EIN ______________ as documentation in support of meeting the requirements for Exception 1(a).

The undersigned further certifies that the documentation was reviewed in accordance with the procedures set forth in the Acceptance Agent Agreement and is authentic, complete, and accurate based on the information and documentation submitted by the applicant.

The Certifying Acceptance Agent shall retain copies of all relevant documents including signed copies of the Forms W-7 submitted to the IRS on behalf of the applicant upon which the Certifying Acceptance Agent has relied upon to certify the applicant's foreign status and identity.

Lilac Birch
(Signature of Responsible Party)

06-06-20YY
(Date signed)

ITIN Documentation

Exception Documentation proves that the "Exception" criteria is met and:

- Takes the place of attaching a U.S. Individual Income Tax Return to Form W-7, and
- Demonstrates that the applicant meets the criteria for claiming an exception.

All required exception documentation must be attached to Form W-7 before the applicant's application will be processed.

ITIN Documentation

Exception documentation:

- Must be attached to Form W-7 by both Acceptance Agents and Certifying Acceptance Agents.

- Does not need to be described on Form W-7(COA), except for partnership agreement information when Exception 1(a) is claimed.

- Does not replace the requirement to provide Supporting Identification Documentation.

ITIN Acceptance Agents Training

Lesson Six

Signature Requirements

At the end of this lesson, you will be able to apply signature requirements for Form W-7.

Signature Requirements

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

The applicant, the applicant's parent, or a court-appointed guardian. A copy of the court-appointment papers showing legal guardianship must be attached.

Signature Requirements

Who can sign Form W-7 if the applicant is a dependent 18 years of age and older?

- The Applicant, or court-appointed guardian
- Any other individual (e.g., parent etc.) whom the applicant or court-appointed guardian grants Power of Attorney. In this case:
  - Attach court documents showing legal guardianship or Power of Attorney, Form 2848, to Form W-7 (if anyone other than the applicant signs), and
  - Anyone other than the applicant should sign their name in the space provided and check the box that indicates their relationship to the applicant.

Signature Requirements

Who can sign Form W-7 if the applicant cannot sign their name?

- The applicant must sign their mark (for example an “X” or a thumbprint) in the presence of a witness, and

- The witness’ signature is required and must be identified as that of a witness.

Signature Requirements

Application date

The application must be dated when it is signed and submitted by the AA or CAA within five (5) business days.

Applicant's phone number (optional)

ITIN Acceptance Agents Training

Lesson Seven

Acceptance Agent’s USE ONLY

At the end of this lesson, you will be able to complete the Acceptance Agent’s Use **ONLY** section of Form W-7.

Acceptance Agent’s USE ONLY Section

The Acceptance Agent’s Use ONLY section must include:

- The signature and, if applicable, title of the Acceptance Agent’s Responsible Party based on information provided on your Acceptance Agent Application,

- The date the application was signed in MM/DD/YYYY format

Acceptance Agent’s USE ONLY Section

The Acceptance Agent’s Use ONLY section must include:

- The name under which your business was established as an Acceptance Agent, and the phone and fax numbers, and

- Your EIN and Office Code Number. The Office Code number is an 8-digit number assigned to you by the ITIN Policy Section.

ITIN Acceptance Agents Training

Lesson Eight

Review of the Top 10 Form W-7 Errors

At the end of this lesson, you will be better prepared to complete and submit error-free Forms W-7 to the IRS for processing.

Top 10
Form W-7 Errors

When Form W-7s are incorrectly prepared, incomplete or if information/documentation is missing, the applicant's application will be suspended or rejected, causing a delay in the application process.

The following will provide descriptions of the top errors or most common errors seen by the IRS and ways you can avoid delays.

Top 10
Form W-7 Errors

1. Not checking the appropriate alpha box (boxes “a” – “h”) indicating the reason the applicant is submitting Form W-7/W-7 (SP) or checking invalid combinations (e.g. checking boxes a and b).

2. Not attaching supporting identification documentation to prove the applicant’s identity, foreign status or U.S. residency (if applicable). With the exception of children or students under 18 years of age, at least one of the documents must contain a recent photograph.

Top 10
Form W-7 Errors

CAAs must submit a Form W-7 (COA), *Certificate of Accuracy* with copies of the documentation for all applicants (**Note:** CAAs can only verify passports and birth certificates for all dependents)

3. Not attaching a valid U.S. tax return to show a tax purpose for obtaining an ITIN. You must attach an original U.S. tax return unless the applicant meets the criteria for claiming one of the Exceptions 1 - 5.

Top 10
Form W-7 Errors

4. Only attaching supporting identification documentation that is not on the list of the thirteen (13) acceptable documents to prove identity and foreign status.

5. Submitting a Form W-7 for a dependent not shown on the attached U.S. tax return; or not claimed for an allowable tax benefit.

Top 10
Form W-7 Errors

6. Submitting a Form W-7 for a dependent who is not a U.S. citizen or resident alien and does not reside in Mexico or Canada.

7. Not entering the applicant's foreign address on Line 3, if applicable. If you chose reason b, you must provide a complete foreign (non-U.S.) address on line 3. If the applicant no longer has a permanent foreign residence, enter a complete foreign (non-U.S.) address for their most recent residence in the country where they permanently or normally resided.

Top 10
Form W-7 Errors

8. Not entering all of the applicant’s birth information on Line 4, as required.

9. Not completing Line 6d if required, based on your reason for submitting Form W-7, to specify the date the applicant entered the U.S.

Top 10
Form W-7 Errors

10. Form W-7 wasn’t properly signed.

- Applicant did not sign their name as it appears on Line 1.
- If the applicant is a dependent under 18 years of age, his or her parent, court-appointed guardian, or POA can sign if the child can’t.
- If the applicant is 18 years of age or older, the applicant, court-appointed guardian or POA can sign.

ITIN Acceptance Agents Training Summary

This training module for ITIN Acceptance Agents provided you with information to increase:

- Your awareness of your role as an ITIN Acceptance Agent, and

- Your technical knowledge of the ITIN process and W-7 application procedures.

ITIN Acceptance Agents Training Summary

By reviewing the previous pages and reference materials, you have completed this required training module for ITIN Acceptance Agents.

ITIN Acceptance Agents Training

Appendix

Appendix A Exceptions

Exceptions Tables

Exception #1		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
Third-Party Withholding on Passive Income	**Persons who are eligible to claim Exception 1 include:**	**Documentation you must submit if you're eligible to claim Exception 1:**
	1(a) Individuals who are partners of a U.S. or foreign partnership that invests in the United States and that owns assets that generate income subject to IRS information-reporting and federal tax withholding requirements; or	**1(a)** A copy of the portion of the partnership or LLC agreement displaying the partnership's employer identification number and showing that you're a partner in the partnership that's conducting business in the United States.
	1(b) Individuals who have opened an interest-bearing bank deposit account that generates income that's effectively connected with their U.S. trade or business and is subject to IRS information reporting and/or federal tax withholding; or	**1(b)** An original signed letter from the bank on its official letterhead, displaying your name and stating that you've opened a business account that's 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 an interest-bearing bank deposit account that generates income subject to IRS information reporting and/or federal tax withholding; or	**1(c)** An original signed letter from the bank on its official letterhead, displaying your name and stating that you've opened an individual deposit account that's 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 tax year of income such as pensions, annuities, rental income, royalties, dividends, etc., and are required to provide an ITIN to the withholding agent (for example, an investment company, insurance company, financial institution, etc.) for the purposes of tax withholding and/or reporting requirements.	**1(d)** An original document or signed letter from the withholding agent, on official letterhead, showing your name and verifying that an ITIN is required to make distributions to you during the current tax year that are subject to IRS information reporting and/or federal tax withholding. Self-generated income statements will only be accepted with a copy of the contract or a letter with a postmarked envelope addressed from the withholding agent.

Appendix A Exceptions

Exception #2 **Note.** Federal tax withholding and/or information reporting must take place within the current tax year.		
2(a). Wages, Salary, Compensation, and Honoraria Payments	**Persons who are eligible to claim Exception 2(a) include:**	**Documentation you must submit if you're eligible to claim Exception 2(a):**
Claiming the benefits of a tax treaty	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** • Will be submitting Form 8233 to the payer of the income.	• 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.; **along with:** • Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty, and • A copy of the completed withholding agent's portion of Form 8233 attached to Form W-7.

Appendix A
Exceptions

Exceptions Tables *(continued)*

Exception #2 *(continued)*

Note. Federal tax withholding and/or information reporting must take place within the current tax year.

2(b). 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	Individuals claiming the benefits of a tax treaty who: • 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. **Note.** Student 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]	• 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 Administration[2] stating that you're ineligible to receive a social security number (SSN).

Appendix A
Exceptions

	[1] The original 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: • 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 (PDSO), 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.	[2] If 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 an 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.

Appendix A
Exceptions

<table>
<tr><td colspan="3">Exception #2 (continued)

Note. Federal tax withholding and/or information reporting must take place within the current tax year.</td></tr>
<tr><td>2(c).
Scholarships, Fellowships, and Grants

Not claiming benefits of a tax treaty</td><td>Persons who are eligible to claim Exception 2(c) include:

Individuals (that is, foreign students, scholars, professors, researchers, 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.

Note. Student 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]

[1] The original 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:</td><td>Documentation you must submit if you're eligible to claim Exception 2(c):

• An original letter or official notification from the educational institution (that is, 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 a 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);
• 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 Administration[2] stating that you're ineligible to receive a social security number (SSN).</td></tr>
</table>

Appendix A
Exceptions

	• 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 (PDSO), 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.	[2] If 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 an 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.

Appendix A
Exceptions

Exception #2 *(continued)* **Note.** Federal tax withholding and/or information reporting must take place within the current tax year.		
2(d). Gambling Income *Claiming the benefits of a tax treaty*	**Persons who are eligible to claim Exception 2(d) include:**	**Documentation you must submit if you're eligible to claim Exception 2(d):**
	Nonresident aliens visiting the United States who: • Have gambling winnings, • Are claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and • Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent.	Your Form W-7, which 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). **Note.** If you don't secure the services of a gaming official, you may still file Form 1040-NR at the end of the tax year with a Form W-7, attaching a copy of Form 1042-S displaying the amount of tax withheld. Your Form 1040-NR should also display the tax treaty article number and country under which you're claiming the treaty benefits.

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Exceptions

Exception #3 **Note.** Federal tax withholding and/or information reporting must take place within the current tax year.		
Third-Party Reporting of Mortgage Interest	**Persons who are eligible to claim Exception 3 include:**	**Documentation you must submit if you're eligible to claim Exception 3:**
	Individuals with a home mortgage loan on real property located in the United States.	• Documentation showing evidence of a home mortgage loan. This includes 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.

Exception #4 **Note.** Federal tax withholding and/or information reporting must take place within the current tax year.		
Third-Party Withholding—Disposition by a Foreign Person of U.S. Real Property Interest	**Persons who are eligible to claim Exception 4 include:**	**Documentation you must submit if you're eligible to claim Exception 4:**
	An individual who is a party to the disposition of U.S. real property interest by a foreign person (buyer or other transferee such as a withholding agent) or notice of non-recognition[1] under Regulations section 1.1445-2(d)(2) from the transferor.	• A completed Form 8288, Form 8288-A, or Form 8288-B; and • A copy of the real estate sales contract, Settlement Statement (HUD-1), or Closing Disclosure. • In the case of notice of non-recognition[1], document(s) that evidence a transaction for which a notice of non-recognition is applicable. **Note.** For the seller of the property, copies of the sales contract, Settlement Statement (HUD-1), or Closing Disclosure, and copies of Forms 8288 and 8288-A submitted by the buyer need to be attached to Form W-7. [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.

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Exceptions

Exception #5		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
Reporting Obligations under T.D. 9363	**Persons who are eligible to claim Exception 5 include:**	**Documentation you must submit if you're eligible to claim Exception 5:**
	A non-U.S. representative of a foreign corporation who needs to obtain an ITIN for the purpose of meeting their e-filing requirements.	• Along with your Form W-7, include an original signed letter from your employer on corporate letterhead stating that an ITIN is needed for T.D. 9363, and you have been designated as the person responsible for ensuring compliance with IRS information-reporting requirements.

See Publication 1915, Understanding Your IRS ITIN, for more information about Exceptions.

Appendix B
Supporting Documentation

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

Appendix B
Supporting Documentation

Type of Supporting Documentation	Foreign Status	Identity
National Identification Card (must contain name, photograph, address, date of birth and expiration date)	X	X
U.S. State Identification Card		X
Foreign Voter's Registration Card	X	X
Civil Birth Certificate	X*	X
Medical Records (valid only for dependents under age 6	X*	X
School Records (valid only for a dependent under age 24, if a student	X*	X
* May be used to establish foreign status only if the documents are foreign.		

Appendix C
Medical/School Records Checklist

Use the following checklist to determine if your medical or school record is acceptable. When using a medical or school record, all the conditions mentioned in the checklist for that document must apply.

Conditions	Medical Records Checklist	School Records Checklist
☐ **The applicant is eligible to submit a medical or school record.**	The applicant is a dependent under 6 years of age.	The applicant is a dependent under 24 years of age.
☐ **The official document qualifies as a medical or school record.**	The official document is (1) a shot or immunization record or (2) a dated letter from a medical provider on official letterhead outlining dates of care.	The official document is (1) a report card, (2) a transcript, or (3) a dated letter from a school official on official letterhead indicating record of attendance or coursework with grades.
☐ **The medical or school record satisfies the signature requirement (if applicable).**	If the applicant provides a dated letter from the medical provider, then this letter must be signed.	If the applicant provides a dated letter from a school official, then this letter must be signed.
☐ **The record includes complete information on the applicant.**	The record includes the applicant's name, date of birth, and address. (The record shows a U.S. address for the applicant *if* proof of U.S. residency is required.)	The record includes the applicant's name and address. (The record shows a U.S. address for the applicant *if* proof of U.S. residency is required.)
☐ **The record includes complete information on the provider.**	The record includes the doctor's name and medical facility's address where the care was provided. (The record shows a U.S. address for the medical provider *if* proof of U.S. residency is required.)	The record includes the school's name and address. (The record shows a U.S. address for the school *if* proof of U.S. residency is required.)
☐ **The record is appropriately dated.**	The record includes a date of medical care that is no more than 12 months from the date of the Form W-7 application.	The record shows school term dates ending no more than 12 months from the date of the Form W-7 application.
☐ **The record includes all required information.**	A combination of the official documents can be used to cover all requirements for the record.	A combination of the official documents can be used to cover all requirements for the record.