

**PTIN Supplemental Application For Foreign Persons
Without a Social Security Number**

OMB No. 1545-2189

► Go to www.irs.gov/Form8946 for the latest information.

Do not submit this form if you have, or are eligible to get, a U.S. Social Security Number (SSN).

Name
(see instructions)

1 First name Middle name Last name

**Applicant's
Non-U.S.
Physical
Address**
(see instructions)

2a Street address, apartment number, or rural route number. **Do not use a P.O. box number.**

b City or town, state or province, country, and ZIP or foreign postal code

**Birth
Information**

3a Date of birth (mm/dd/yyyy)

b Country of birth

4 ☐ Male
☐ Female

c Name at birth (if different from line 1 above)

First name

Middle name

Last name

**Citizenship
Information**

5 Enter your country of Citizenship, if you have dual citizenship, enter both countries

a Country of citizenship

b Country of citizenship

**Foreign Status
and
Identification
Information**

6 Foreign status and identification document(s) submitted (see instructions)

☐ U.S. Visa

Type of U.S. visa

Visa number

Visa expiration date

a Identification document

☐ Passport ☐ Foreign driver's license/National ID card ☐ Foreign military ID card/Voter's registration card
☐ U.S. Citizenship and Immigration Services (USCIS) documentation (enter the type of document or form number in the "Issued by" field if there is one)

Issued by

Number

Expiration date

b Identification document

☐ Passport ☐ Foreign driver's license/National ID card ☐ Foreign military ID card/Voter's registration card
☐ U.S. Citizenship and Immigration Services (USCIS) documentation (enter the type of document or form number in the "Issued by" field if there is one)

Issued by

Number

Expiration date

CAUTION:

If you're a foreign preparer that resides outside of the U.S. and you obtain a PTIN without a Social Security number, you are not authorized to prepare returns in the U.S. for compensation.

**Sign
Here**

Under penalties of perjury, I declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of applicant

Date

Phone number

For Paperwork Reduction Act Notice, see instructions.

Catalog Number 37764H

Form **8946** (Rev. 10-2025)

For Internal Use Only	
PID:	
CS:	
Date & Int:	
LTR:	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8946 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8946.

Purpose of Form

Form 8946 is used by foreign persons without a social security number (SSN) who want to prepare tax returns for compensation. Foreign persons who are tax return preparers must obtain a preparer tax identification number (PTIN) to prepare tax returns for compensation. Generally, the IRS requires an individual to provide an SSN to get a PTIN. Because foreign persons generally cannot get an SSN, they must file Form 8946 to establish their identity and status as a foreign person.



You must have a PTIN to prepare a tax return for compensation.

SSNs. Do not complete Form 8946 if:

- You have an SSN,
- You are eligible to get an SSN,
- You are a U.S. citizen, or
- You have been admitted by the United States for permanent residence or U.S. employment.

To get an SSN, see Form SS-5, Application for a Social Security Card. To get Form SS-5 or to find out if you are eligible to get an SSN, go to www.SSA.gov or contact a Social Security Administration (SSA) office.

If you have an application for an SSN pending, do not file Form 8946. Complete Form 8946 only if the SSA notifies you that an SSN cannot be issued.

If you already have an SSN, enter the SSN when you apply for your PTIN using Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal.

Telephone help. If you have questions about completing this form, the status of your application, or the return of your original documents submitted with this form, you may call the following phone numbers. If calling from the United States, call 1-877-613-PTIN (7846). For TTY/TDD assistance, call 1-877-613-3686. If calling internationally, call +1 915-342-5655 (not a toll-free number). Telephone help is generally available Monday through Friday from 8:00 a.m. through 5:00 p.m. Central time.

Who Must Apply

As part of applying for a PTIN, a foreign person must provide additional information either online or by mail with the Form 8946 to establish their identity and status as a foreign person. A foreign person is an individual who does not have and is not eligible to obtain an SSN **and** is neither a citizen of the United States nor a resident alien of the United States as defined in section 7701(b)(1)(A).

What's New

Country of citizenship/dual citizenship is now included on line 5.

All forms 8946 now require two forms of identity documents to be included. You must notate what documents you are providing with the document number or form number and expiration date. Acceptable documents now include documents provided by the U.S. Citizenship and Immigration Services (USCIS).

For the purposes of receiving a PTIN, the United States includes any state, territory, or possession of the United States, including a commonwealth, or the District of Columbia.



If you later obtain an SSN or become eligible for a SSN at any time, you will need to notify us once you actually receive your SSN so that it can be added to your PTIN account.

How To Apply

Online. Go to webpage www.irs.gov/ptin for information. During the PTIN application process, you will be prompted to complete and upload acceptable supporting documents. See examples of acceptable supporting documents listed in the table below.

Applying by mail. Complete both Form W-12 and Form 8946.

Send both forms and the supporting documents to the following address.

IRS Tax Professional PTIN Processing Center
PO Box 380638
San Antonio, TX 78268

Allow 6 weeks for the IRS to process your application.

Submission of Form 8946. Submit the following.

1. Your completed Form 8946.
2. The original documents, or notarized copies of documents that verify the information provided on Form 8946. If you are sending copies of documents, see the information below. The supporting documentation must be consistent with the information provided on Form 8946. For example, the name must be the same as on Form 8946, line 1 and the date of birth must be the same as on Form 8946, line 3.



To avoid any loss of your documents, it is suggested you do not submit the original documentation.

A **notarized document** is one that has been notarized by a foreign notary legally authorized within his or her local jurisdiction or U.S. Consul/Embassy Employee to certify that each document is a true copy of the original. The notary must see the valid, unaltered, original documents and verify that the copies conform to the original. All of the notarized copies must bear the mark (stamp, signature, etc.) of the notary. Notarized documents may or may not have a signature but will have a stamp.



Original documents you submit will be returned to you at the mailing address shown on your Form 8946. You do not need to provide a return envelope. If your original documents are not returned within 60 days, you can call the phone numbers provided earlier under Telephone help. Copies of documents will not be returned.

You must submit two current documents that, when the combined information on the documents is taken into account, verify your identity **and** your status as a foreign person. At least one document must contain your photograph. The documents must be government issued. Examples of acceptable supporting documents are listed in the following table. Do not attach expired documents.

Supporting Documents	Can be used to establish:	
	Foreign Person Status	Identity
Passport	X	X
Visa issued by U.S. Department of State	X	X
Foreign driver's license		X
Foreign Military ID card	X	X
Foreign voter's registration card	X	X
USCIS document (Form I-766) (Form I-551) (Form I-94 or I-94A)	X	X
National ID card	X	X

Note: Keep a copy of the application for your records.



You must submit the proper supporting documents with Form 8946. If you do not provide the proper supporting documents, your application will not be processed.

Specific Instructions

Line 1. Enter your legal name on line 1 as it appears on your documents. This entry should reflect your name as it will be entered on tax returns that you are paid to prepare.

Lines 2a–b. Enter your complete non-U.S. physical mailing address. This address should be your physical address where you normally reside outside the United States. Failure to provide a complete non-U.S. physical address on lines 2a–b will result in your application being rejected.

This address cannot be a P.O.box. If a P.O.box is entered here, your application will be rejected and returned to you.



Only preparers who have a foreign (non-U.S.) address may file this form. If you do not have a foreign address, STOP. Do not file this form.

Lines 3a–c. Enter your birth information as it corresponds to your identification documents. Complete line 3c **only** if your name at birth is different from the name you entered on line 1.

Line 6. Check the box indicating the type of document(s) you are submitting for foreign status and identification. You must submit documents as explained earlier under *How To Apply*.

If submitting an USCIS document, in the "Issued by" field put the type of document or form number if there is one.

Signature. The completed Form 8946 must be signed and dated by the applicant.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. This information will be used to issue a Preparer Tax Identification Number (PTIN).

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, the information you provide on this form is confidential pursuant to the Privacy Act of 1974 and tax returns and return information are confidential pursuant to Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for those who file this form is shown below.

Recordkeeping 2 hr., 37 min.

Learning about the law or the form 34 min.

Preparing and sending the form 1 hr., 40 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formcomments. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Applying by mail*, earlier.