Acceptance Agents' Guide

ITIN

Acceptance Agents' Guide for Individual Taxpayer Identification Number

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PART 1 – GENERAL INFORMATION

What's New?

Change to Acceptance Agent Application process. We no longer accept paper Form 13551 applications. All applications to participate in the IRS Acceptance Agent Program must now be submitted electronically.

Access to the new electronic Acceptance Agent Application. To access the new Acceptance Agent application, you must login to IRS e-Services. The Acceptance Agent Application is one of several e-Services applications. See irs.gov/e-services for more information. To access e-Services, users must create credentials using our Credential Service Provider, ID.me to validate their identity.

Create an ID.Me account. ID.me is an account created, maintained, and secured by a private technology provider. If you do not have an ID.me account, you must create a new account to access e-Services. See help.id.me for more information.

Document Upload Tool. Access the Document Upload Tool at IRS.gov/caaReply to upload any required documentation (i.e., Forensic Training Certificates, Professional Credentials, Citizenship documents).Complete this step immediately after submitting your application through e-Services.

Fingerprint cards. Applicants will not submit fingerprint cards as a part of the new Acceptance Agent application process. However, background checks will still be conducted, except for those organizations that are specifically excluded in Revenue Procedure 2006-10.

Important Information to Note:

1. All persons listed as a Responsible Party of an Acceptance Agent (AA) or Certifying Acceptance Agent (CAA) must take the Mandatory ITIN training, provide proof of professional/ERO status, if applicable and complete Forensic Document Training (CAAs only). These items must be completed prior to approval into the IRS Acceptance Agent Program. **(See "How do I apply to become an Acceptance Agent?")**
2. Both the responsible party(s) and the principal, partner or owner of the business must electronically sign all applications. **(See "Who may sign the Acceptance Agent application?")**
3. CAAs must satisfy quality standards to avoid termination from the Acceptance Agent Program. Forms W-7 submitted by CAAs will be monitored to ensure that they are within an acceptable "suspense" and "reject" processing rate. **(See "Can an Acceptance Agent Agreement be terminated?)**
4. Certifying Acceptance Agents (CAAs) can only authenticate documents that are original or certified by the issuing agency as proof of foreign status and identity. CAAs can ONLY authenticate the passport and birth certificate for dependents. CAAs cannot authenticate foreign military identification cards. **(See in Part 6, "Can I accept "copies" of the applicant's original documents to support their claim of "identity" and "foreign status"?)**
5. Form W-7(COA) must be submitted with each Form W-7 submitted by a CAA. We will not accept substitutions to this form on CAA letterhead. **(See "What is a "Certificate of Accuracy"?")**
6. All ITIN applications (including those submitted by Acceptance Agents), must have a valid U.S. Federal income tax return attached. ITINs will not be assigned prior to the taxpayer filing a valid U.S. Federal income tax return (Form 1040, 1040A, 1040EZ, 1040-NR, 1040-EZ or 1040X), unless an exception to the tax return filing requirement is met **(See What are the five exceptions to the tax return filing requirement?)**
7. All Form W-7s submitted under Exception criteria, require supplemental documentation to prove Exception criteria. **(See Exhibit C – Exceptions to the Tax Return Filing Requirement)**
8. Because of the Tax Cuts and Jobs Act (TCJA) of 2017, the deduction for personal exemptions was suspended for tax years 2018 through 2025. As a result, spouses and dependents are not eligible to apply for or renew an ITIN, unless they are claimed for an allowable tax benefit or are filing their own federal tax return. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. **(See "What is an allowable tax benefit?")**
9. All Form W-7 applicants entering the U.S. with a green card or visa that permits them to obtain employment in the U.S. must first apply for a Social Security Number (SSN). If the Social Security Administration (SSA) will not issue an SSN, a letter of denial must be obtained and attached to the Form W-7. This requirement remains the

same if you are requesting an ITIN under an Exception. **(See What are the documentation requirements when applying for an ITIN?)**

10. A passport is a stand-alone document for proof of identity and foreign status only. Copies of a passport must include the U.S. visa pages if a visa is required for the Form W-7 application. **Note:** A passport that doesn't have a date of entry into the United States will no longer be accepted as a stand-alone identification document for certain dependents. If you submit an original valid passport (or certified copy of a valid passport), you do not need to submit a combination of at least two or more other current documents from the list on Exhibit A. **(See What are the documentation requirements when applying for an ITIN?)**
11. The entry date in the U.S. (Line 6d, Form W-7) must contain the complete date on which an individual entered the United States for the purpose for which they are requesting an ITIN. The date should be entered in month/day/year format (mm/dd/yyyy). If they never entered the U.S. enter "Never entered the U.S." on this line. **(See Part 3- Line 6d. Identification Documents)**
12. All Powers of Attorney (POAs) must be submitted to the IRS in English. POAs received in a foreign language will be considered invalid unless accompanied by a certified English translation. **(See What are the procedures for IRS communication?)**
13. If your client moves before they receive their ITIN, they should send a letter to the ITIN Operation that includes the previous and current addresses. **(See What should I do if I have not received the client's ITIN by the end of the 7-week period?)**
14. You may not e-file a tax return(s) using an ITIN in the year in which it is received. If your client applies for and receives an ITIN this year, they may not e-file any tax return (including prior year returns) using that ITIN, until next year. **(See in Part 6, "Can I e-file a tax return with an ITIN?")**
15. Your client's ITIN may expire. For additional information, **(See "When will the taxpayer's ITIN expire?")**

What is an ITIN?

An ITIN (Individual Taxpayer Identification Number) is a tax processing number, issued by the Internal Revenue Service, for certain resident and nonresident aliens, their spouses, and their dependents. An ITIN is only available to individuals who are required to have a taxpayer identification number for **tax purposes**, but who do not have, and are not eligible to obtain, a Social Security Number (SSN) from the Social Security Administration (SSA). It is a nine-digit number beginning with the number "9", has a range of numbers from "50" to "65", "70" to "88", "90" to "92" and "94" to "99" for the fourth and fifth digits and is formatted like a SSN (i.e. XXX-XX-XXXX). ITINs are issued regardless of immigration status because both resident and nonresident aliens may have United States federal tax filing and payment responsibilities under the Internal Revenue Code.

Only individuals who are required to file a U.S. federal income return, or who file a tax return to claim a refund of over-withheld tax are eligible to receive an ITIN.

How does an individual request an ITIN on behalf of a deceased taxpayer?

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

If You Are:	Then You Must Attach
(a) The surviving spouse filing an original or amended joint return with your deceased spouse.	• Form W-7 • U.S. individual federal tax return • Documentation substantiating identity and foreign status of the deceased.
(b) The court appointed executor or administrator of the deceased's estate filing an original tax return on behalf of the deceased.	• Form W-7 • U.S. individual federal tax return • Documentation substantiating identity and foreign status of the deceased **along with** • A court certificate showing your appointment.

(c) You are not the surviving spouse claiming a refund on a joint return **and** there was no executor or administrator of the deceased's estate appointed	• Form W-7 • U.S. individual federal tax return • Documentation substantiating identity and foreign status of the deceased **along with** • Form 1310 • A copy of the Certificate of Death.

* If a Form W-7 is attached for a deceased taxpayer under 18 years of age, then one of the documents proving identity, foreign status and/or U.S. residency must be a birth certificate unless a passport with a U.S. date of entry is submitted.

How does a taxpayer apply for an ITIN/EIN?

A taxpayer who needs an ITIN must complete Form W-7 (Application for IRS Individual Taxpayer Identification Number) and submit it to the Internal Revenue Service along with a valid U.S. federal income tax return (unless an exception to the tax return filing requirement is met. For your convenience, you can access fillable Form W-7 at **https://www.irs.gov/pub/irs-pdf/fw7.pdf**, complete, print then sign the Form W-7. Supporting documentation to substantiate the individual's "identity" and "foreign status" must also be attached. A taxpayer who needs an EIN (Employer Identification Number) must complete Form SS-4 (Application for Employer Identification Number) and submit it to the Internal Revenue Service along with any required supplementary statements in accordance with the instructions to the Form SS-4.

Should spouses and dependents apply for or renew their ITINs?

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

What is an allowable tax benefit?

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

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

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

See Pub. 501 for more information.

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

American opportunity tax credit (AOTC). If Form W-7 is submitted to claim the AOTC, then an attached tax return and Form 8863 that list the applicant are required. Dependent applicants must be qualifying children or qualifying relatives of the taxpayer who claims the AOTC. See Pub. 970 for more information.

Qualifying surviving spouse (QSS). If Form W-7 is submitted to claim the QSS filing status, then an attached tax return is required that checks the QSS filing status box and lists the applicant as a dependent. A dependent applicant must be your child or stepchild (not a foster child) and must have lived with you the entire year (including temporary absences). See Pub. 501 for more information.

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

Child and dependent care credit (CDCC). If Form W-7 is submitted to claim the CDCC, then an attached tax return and Form 2441 that list the applicant are required. See Pub. 503 for more information.

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

When will the taxpayer's ITIN expire?

If your ITIN wasn't included on at least one U.S. federal tax return for the last three consecutive tax years, it will expire on December 31st of the third consecutive tax

year, and must be renewed before being used again on a U.S. federal tax return. If your ITIN was assigned before 2013 and was never renewed, you'll need to submit a renewal application with your U.S. federal tax return.

How does a taxpayer renew an ITIN?

An ITIN only needs to be renewed if it'll be included on a U.S. federal tax return and it's expired. Taxpayers must complete Form W-7/W-7(SP) and submit it to the Internal Revenue Service along with supporting documentation to substantiate their identity and foreign status, and U.S. residency if applicable. Individuals renewing an ITIN must also include a U.S. federal tax return unless they meet an exception. Renewing applicants must use the most current version of Form W-7 to avoid delays in processing. For your convenience, you can access fillable Form W-7 at https://www.irs.gov/pub/irs-pdf/fw7.pdf, complete, print then sign the Form W-7.

Glossary of Terms:

For purposes of this document, the terms listed below are defined as follows:

An **Acceptance Agent** (AA) is a person (i.e. an individual or an entity) who, pursuant to a written Agreement with the Internal Revenue Service, is authorized to assist alien individuals and other foreign persons in obtaining ITINs or EINs from the IRS.

A **Certifying Acceptance Agent** (CAA) is a person (i.e. an individual or an entity) who, pursuant to a written agreement with the Internal Revenue Service, is not only authorized to assist an alien individual and other foreign persons in obtaining ITINs (Individual Taxpayer Identification Numbers) for tax purposes only, but also assumes a greater responsibility in facilitating the application process.

Note: For purposes of this publication the phrase "Acceptance Agent" will be used to describe both an Acceptance Agent (AA) and a Certifying Acceptance Agent (CAA). Generally, both an AA and CAA follow the same procedures, with a CAA assuming increased responsibilities. Specific instructions for CAAs are added within each paragraph when it is necessary to differentiate between the two.

Alien Individual:	Refers to an individual who is not a citizen or a national of the Unites States.
Certificate of Accuracy (Form W-7 (COA)):	Certification which is submitted to the IRS by a Certifying Acceptance Agent declaring that it has reviewed the appropriate documentation evidencing the applicant's identity and foreign status and that it has found the documentation to be complete and accurate to the best of its knowledge.(See Form W-7 (COA) in the Exhibits).
Foreign Person States:	Refers to a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, foreign estate, or any other person that is not a U.S. person, the U.S. government, a U.S. State or the District of Columbia.
Foreign Status/Alien Status:	Refers to an individual's status as a non-U.S. citizen or non-U.S. national.
Form SS-4:	Refers to IRS Form SS-4, Application for Employer Identification Number.
Form W-7:	Refers to the IRS Form W-7 and W-7(SP) - Application for IRS Individual Taxpayer Identification Number (in English and Spanish).
Identity:	Refers to same individual as is represented, claimed or described.
ITIN:	Individual Taxpayer Identification Number.
Responsible Party:	This is an individual who has been authorized by the business to be the official point of contact with the IRS and to ensure that all requirements of the Acceptance Agent program are followed. A responsible party is permitted to sign both the Form W-7 (as an Acceptance Agent) and the Certificate of Accuracy.

TIN: Taxpayer Identification Number. This refers to ITINs (Individual Tax Identification Numbers), EINs (Employer Identification Numbers), SSNs (Social Security Numbers) and ATINs (Adoption Taxpayer Identification Numbers).

PART 2 – ACCEPTANCE AGENT/ CERTIFYING ACCEPTANCE AGENT INFORMATION:

Revenue Procedure 2006-10 describes the application procedures for becoming an Acceptance Agent and the requisite Agreement that must be executed with the IRS. Persons may wish to become an Acceptance Agent for purposes of facilitating the issuance of (1) IRS individual taxpayer identification numbers (ITINs) to alien individuals who are ineligible to obtain Social Security Numbers (SSNs), or (2) employer identification numbers (EINs) to foreign persons.

What is an Acceptance Agent and what is its role?

Any "eligible" person may apply to become an Acceptance Agent or a Certifying Acceptance Agent. (See "Who may apply to become an Acceptance Agent?" later).

An **Acceptance Agent (AA)** is a person (i.e. an individual or an entity) who, pursuant to a written Agreement with the Internal Revenue Service, is authorized to assist alien individuals and other foreign persons who are ineligible or unable to receive a Social Security Number, in obtaining ITINs from the IRS.

The AA facilitates the application process and the issuance of taxpayer identification numbers to alien individuals and other foreign persons. An Acceptance Agent performs this duty by reviewing the required documents and forwarding the completed Form W-7 (with required documentation) and a valid U.S. Federal income tax return, to the address listed in the instructions to the Form W-7, or to obtain EINs by following one of the procedures described in the Form SS-4 instructions.

The AA assists the IRS in processing applications and reducing rejects for missing/incomplete information, by ensuring that the applications are complete, accurate and legible. An Acceptance Agent does not receive the assigned ITIN directly from the IRS. That information is sent directly to the W-7 applicant.

A person acting as an Acceptance Agent does not act as an Agent of the IRS, nor is the person authorized to hold itself out as an Agent of the IRS. The role of an AA is to facilitate the application process and the issuance of taxpayer identification numbers to alien individuals and other foreign persons who require an identification number for tax purposes only.

A **Certifying Acceptance Agent (CAA**) is a person (i.e. an individual or an entity) who, pursuant to a written Agreement with the Internal Revenue Service, is authorized to assist alien individuals and other foreign persons, who are ineligible or unable to receive a Social Security Number, in obtaining ITINs from the IRS. In addition, a CAA is also authorized to submit a Form W-7 that has been properly executed in accordance with the Signature Requirements on behalf of an applicant, with a copy of documents that support foreign status and Identity, except for foreign military identification card. The CAA must agree to maintain a record of such documentation for the period described in the Acceptance Agreement.

The CAA facilitates the application process and the issuance of taxpayer identification numbers to alien individuals and other foreign persons. A CAA performs this duty by reviewing the required documents and forwarding the completed Form W-7 with a copy of documents for primary and secondary taxpayers, except for foreign military identification card. For dependents, CAAs can only authenticate passports and birth certificates. All other forms of documentation submitted for dependents must be original or certified copies from the issuing agency. If required for certain dependents, the CAA must also submit original documentation as proof of U.S. residency (i.e. school records, medical records, etc.). CAAs must also submit the U.S. federal income tax return or Form SS-4 to the IRS, along with a Certificate of Accuracy (Form W-7(COA), (attaching any supplementary

statements required). The Certificate of Accuracy substantiates the ITIN applicant's claim of identity and foreign status, describes the documentation on which it is relying, and verifies the authenticity, accuracy and completeness of the supporting documentation, except for foreign military identification card. In addition, once the ITIN is issued, the CAA receives the applicant's number directly from IRS. A person acting as a CAA does not act as an agent of the IRS, nor is it authorized to hold itself out as an agent of the IRS.

What is the difference between a "responsible party" and "primary/alternate contact"?

The responsible party is the individual who has the authority to sign the Forms W-7 on behalf of the principal, partner or owner of the business (if they are not the same individual). This person will be the official point of contact with the IRS and will be responsible for ensuring that all requirements of the Acceptance Agent Program are followed. Only an approved CAA responsible party may sign Form W-7(COA).

Each office may submit the names of ten (10) individuals to act as the responsible party.

The primary and alternate contacts (if different than the responsible party(s)) are individuals who have been authorized by the Acceptance Agent business to handle submissions of Forms W-7 and contact ITIN Operations to inquire about the status of Forms W-7. Each AA office may have one primary and one alternate contact. They are not permitted to sign Form W-7(COA).

Who may apply to become an Acceptance Agent?

An eligible individual or entity can apply to become an Acceptance Agent and include any of the following:

1. Persons that provide assistance to taxpayers in the preparation of their tax returns.
2. A college or university that is an educational organization.
3. A state or federal government agency.
4. A financial institution.
5. A community-based organization.
6. A Partnership, Corporation or LLC.
7. Any other person or categories of persons who are involved in providing tax related services and who may be authorized under IRS Regulations or Procedures.

What are the Background Check Requirements?

Each individual listed as a responsible party of the business must have attained the age of 18 as of the date of their application. If the responsible party is an attorney, CPA or enrolled agent, but not a certified Electronic Return Originator (ERO), evidence of U.S. professional status must be submitted. The following persons are exempt from the background check requirement: a financial institution within the meaning of I.R.C.265(b)(5) or Treasury Regulations 1.165-12(c)(1)(iv), a college or university that qualifies as an educational organization under Treasury Regulations 1.501(c)(3)-I(d)(3)(i), a casino, Federal Agencies as defined in IRC 6402(h), an ERO in good standing with the IRS, and foreign nationals without a Social Security Number (SSN) residing outside the United States. (Evidence of your professional status may be obtained by contacting the issuing authority.)

Note: If the responsible party of the business changes, the business must submit an amended application. Your application will not be processed if you do not provide evidence of professional status and the electronic signature of both the responsible party(s) and the principal, partner or owner of the business.

What is a suitability check?

Both the business and the responsible party(s)will be required to submit to a suitability check before being authorized to act as an Acceptance Agent. A suitability check can include the following:

1. An IRS review of the business' tax filing history to determine if it is in full compliance with filing and payment responsibilities under the Internal Revenue Code and its Regulations.
2. A credit history check.
3. A background check.

Providing false or misleading information on the AA application is a criminal offense that may result in prosecution and criminal penalties.

For exceptions to the suitability check, refer to Rev. Proc. 2006-10, Section 6.

What are the PTIN requirements for Responsible Parties?

A Preparer Tax Identification Number (PTIN) must be obtained by all Responsible Parties who are Enrolled Agents, as well as those who are tax return preparers who are compensated for preparing, or assisting in the preparation of, all or substantially all of any U.S. federal

tax return. Refer to **www.IRS.gov/ptin** for more information. If applicable, a valid, current PTIN must be provided on the application.

Note: Exceptions to the PTIN requirement include financial or educational institutions, gaming industry, Low Income Taxpayer Clinics (LITC) and Volunteer Income Tax Assistance (VITA) sites provided they are not paid preparers.

How do I apply to become an Acceptance Agent?

Interested parties may apply year around for participation in the IRS Acceptance Agent Program. All new and renewing qualified person(s) (individual or entity) wishing to become an Acceptance Agent must:

1. Complete the mandatory ITIN Acceptance Agent training at IRS.gov before submitting their application. The training is available at ITIN Acceptance Agent Program. Click on the link entitled ITIN Acceptance Agent Training. Everyone who is listed as a Responsible Party (RP) on the Acceptance Agent application must complete the training.
2. Complete Forensic Document Identification Training (CAAs only). For more information, see https://www.irs.gov/forensic. Everyone who is listed as a Responsible Party on the Acceptance Agent application must complete the training.
3. Complete the electronic IRS Acceptance Agent Application on e-Services. Identify individuals in the firm/organization as the Principal, Partner, or Owner of the Business (PPO); Principal Consent (PC); RPs; and Contacts, as needed. All parties identified on your application, excluding contacts, must register with IRS e-Services to access the application, complete required fields, acknowledge training completion, and sign respective jurats. After you log into e-Services, for guidance on how to complete the application, click the online tutorials tab at the top of the page to access our Acceptance Agent Application tutorial. If your business location is abroad, contact ITINProgramOffice@irs.gov for information on how to submit your application.
4. Access the CAA Document Upload Tool at IRS.gov/caaReply to upload any required documentation (i.e., Forensic Training Certificates, Professional Credentials, Citizenship documents, Exempt Status letter). Do not upload an application through the CAA Document Upload Tool.

Who may sign the Acceptance Agent application?

There must be two signatures on the Application. The signature of the principal, partner or owner of the business that is applying for Acceptance Agent status, and the signature of the individual who is applying to become the "responsible party" of the business. If you are not sure who the principal, partner or owner is, the following definitions will assist you.

The Principal, Partner or Owner of the business is defined as follows:

For entities with shares of interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, that individual is (a) the "principal" officer if the business is a corporation, (b) a general "partner", if a partnership, (c) the "owner" of an entity that is disregarded as separate from its owner, or (d) a grantor, owner or trustor, if a trust. For all other entities, it is the person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage or direct the entity and the disposition of its funds and assets.

When will the IRS approve the Applicant's acceptance into the program?

The IRS will determine whether the Applicant qualifies to become an Acceptance Agent and will notify it in writing of this determination upon:

1. Completion of a review of the application;
2. A review of any additional information requested; and
3. Completion of a suitability check.

This process can take up to 60 days (two months).

What is an Acceptance Agent Agreement?

An Acceptance Agent Agreement described under Section 301.6109-1(d)(3)(iv)(A) of the U.S. Treasury Regulations is an Agreement between the IRS and a person authorized by virtue of the Agreement to act as an Acceptance Agent on behalf of an alien individual or other foreign person who needs to obtain an ITIN or EIN. The Commissioner of the Wage and Investment Division or his designee shall sign the agreement on behalf of the IRS. If the Acceptance Agent is a person other than "an individual", (i.e. bank, partnership, etc.) the Agreement must be signed by the principal, partner or owner of the business. The Acceptance Agent Agreement stipulates the terms and procedures to be followed by the IRS

and the AA/CAA to ensure proper administration of the process by which the IRS issues TINs to alien individuals and foreign persons.

The terms of a **Certifying Acceptance Agent Agreement will include**

1. An agreement to verify documentation in support of the applicant's claim of "identity" and "foreign status".
2. An agreement to maintain certain records.
3. An agreement to submit certain information to the IRS upon request; and
4. An agreement to complete a Certificate of Accuracy, Form W-7(COA).

What is an Office Code?

An office code is a number that has been assigned to you by the ITIN Policy Section once your application for acceptance agent status has been approved. This assigned number corresponds to the address that you provided for each office location listed on your application. By entering the correct office code, you will ensure that the appropriate mailing address is used for IRS correspondence. The office code field is found in the "Acceptance Agent's Use only" portion of Form W-7. If you are assigned a new EFIN (Electronic Filing Identification Number) through the IRS E-Filing Program, you must notify the ITIN Policy Office of the change. We will assign you a new office code based on your new EFIN. If you use your new EFIN prior to the information being revised in our Acceptance Agent database, your Forms W-7 will reject.

When will the Acceptance Agent Agreement expire?

Acceptance Agent Agreements remain in effect through December 31st of the fourth calendar year after approval. Thereafter the agreement is expired. To avoid a lapse in status, Acceptance Agents must submit a renewal application at least six months prior to the expiration of their Agreement to retain their Acceptance Agent status. It can take up to 60 days from the time that you submit your application to receive your approved Acceptance Agent Agreement from IRS.

Can an Acceptance Agent Agreement be terminated?

Yes, an Acceptance Agent Agreement can be terminated at any time. In general, either the Acceptance Agent or the IRS may terminate an Agreement after delivery of notice of termination to the other party. The decision to terminate is solely at the discretion of the party giving such notice. IRS will not generally terminate an Agreement, unless:

1. The Acceptance Agent willfully fails to comply with the procedures required by the Agreement (including failing to exercise due diligence) and such failure constitutes material non-compliance;
2. The Acceptance Agent has misrepresented material information given on its application to become an Acceptance Agent or on a TIN application;
3. The Acceptance Agent accepts a TIN application with knowledge that the material information on the form is false.
4. The Acceptance Agent fails to submit at least 5 W-7 applications within a calendar year (Jan. 1 - Dec. 31).
5. The Acceptance Agent fails to satisfy an acceptable "suspense" and "reject" processing rate on Form W-7 submissions.
6. The CAA fails to permit or cooperate with investigations or compliance checks by IRS, or audits conducted by the Treasury Inspector General for Tax Administration (TIGTA) and/or the Government Accountability Office (GAO).

What are the procedures for maintaining and providing TIN application forms?

An Acceptance Agent shall agree to maintain a supply of the most current version of IRS Forms W-7 for obtaining ITINs, and Forms SS-4 for obtaining EINs from the IRS. If the Acceptance Agent wishes to use a substitute form, approval must first be obtained through IRS. For example, if the Acceptance Agent is a financial institution, the Form W-7 or Form SS-4 may be incorporated as part of an account-opening package. (See "Who do I contact if I want to have a substitute form approved?" later in this publication).

What are the submission requirements that must be met by Acceptance Agents?

Both AAs and CAAs must satisfy submission requirements to remain in the Acceptance Agent Program. Submitting less than five Form W-7 Applications during a calendar year will result in suspension from the program. Once removed from the program for inactivity, the AA/CAA must remain out of the program for one year before they can submit a new Acceptance Agent Application to reapply.

What are the procedures for assisting applicants with the completion of their Form W-7?

An Acceptance Agent will assist in the preparation of the Form W-7 (Application for IRS Individual Taxpayer Identification Number). For example, the Acceptance Agent should make certain that every item included on the application form has been completed and should assist the applicant in understanding the information required by the application form. In addition, if there are any questions that the Agent cannot reasonably answer about the forms, application process, requirements, etc., the Agent should contact the IRS for a reply. Questions regarding these matters should be directed to the IRS at:

1-800-829-1040 (Inside the continental United States)

1-267-941-1000 (Outside of the United States only)

What is a "Certificate of Accuracy"?

A "Certificate of Accuracy" Form W-7 (COA) is prepared by the CAA once the supporting documentation has been reviewed and accepted. A Form W-7(COA) must be completed for each W-7 application submitted. The COA is a certification by the CAA that they have reviewed supporting documents that prove the ITIN applicant's identity and foreign status and to the best of their knowledge the information submitted is authentic and accurate. Only a responsible party of the business is authorized to sign Form W-7(COA). Form W-7(COA) must:

1. Include the type(s) of documentation reviewed,
2. Verify the authenticity, accuracy and completeness of the supporting documentation,
3. Contain the name title signature and PTIN (if applicable) of the individual(s) named as the responsible party, and
4. Display the date the Form W-7(COA) was signed. Ensure the information is legible and complete.

To ensure that you are providing all of the required information, refer to the "Certificate of Accuracy" in Exhibit F at the end of this Publication. A W-7(COA) must be completed for each W-7 application submitted.

Note: The Certificate of Accuracy does not replace the requirement to send copies of documents to the IRS that prove foreign status and identity. For dependents, CAAs can only authenticate passports and birth certificates, and must submit copies of the documents with Form W-7(COA). If the passport is submitted as a stand-alone document for a dependent, the date of entry into the United States must be shown on the passport submitted to the IRS. Any supplemental documentation supporting an Exception, (i.e. a copy of a withholding document, a letter from a financial institution, a denial letter from the Social Security Administration, a letter from the University's Designated School Official, Responsible Officer or Authorized Official), must also be attached to the Form W-7. Copies of the partnership agreement showing the organization's name, EIN and the name of the foreign partner's name as a participant in a foreign or U.S. partnership must be attached. This is required even though the partnership agreement is reviewed by the CAA and the information included on the Form W-7(COA). Refer to Exhibit K for a checklist of all the requirements.

What are the procedures for submitting ITIN application forms?

An **Acceptance Agent (AA)** shall promptly submit to the IRS the completed Form W-7 applications. The Form W-7 must be submitted with a valid U.S. federal income tax return (unless an exception to the tax return filing requirement is met) and the documentation supporting the taxpayer's claim of foreign status and identity.

A **Certifying Acceptance Agent (CAA)** will submit to the IRS a Form W-7 and the U.S. federal income tax return (if applicable), and copies of supporting documentary evidence. Additionally, the CAA attaches a "Certificate of Accuracy" (Form W-7(COA)) to certify that it has reviewed the appropriate documentation evidencing the applicant's identity and foreign status, it has maintained a record of the documentation and that it certifies to the best of its knowledge and belief the documentation is authentic, complete and accurate. As part of the certification, the CAA must describe the documentation upon which it has relied. The certification is not binding on the IRS who may, in certain cases, request to see appropriate documentation before issuing the ITIN.

REMINDER: Both the AA and CAA will still need to submit a letter from the Social Security Administration (if applicable) denying the individual's request for a Social Security Number if the applicant has been issued a visa that is valid for work.

In cases where a student who is issued a "F", "J', or "M" visa will not be working while present in the U.S., and is here only for the purpose of study, a letter from the Designated School Official, (DSO) or Responsible Officer, (RO) stating that the taxpayer will not be securing employment or receiving income from personal services while in the U.S., will suffice.

What happens after I submit Form W-7?

Allow 7 weeks for the IRS to notify you of your ITIN application status (9 to 11 weeks if you submit the application during peak processing periods (January 15 through April 30) or if you're filing from overseas).

Following the processing period, a notice will be issued to the taxpayer and you (CAA only) advising of the status of the submitted Form W-7. Notices should be kept with your client's file for the full 3-year retention period. A CP 565,

ITIN Assignment Notice will be issued if the submitted Form W-7 was complete, and all required documentation was provided. If the Form W-7 wasn't complete or lacked required documentation, you'll receive a CP 566, ITIN Suspense notice requesting additional information, or a CP 567, ITIN Reject notice advising you to submit a new Form W-7. Follow all the instructions in the notice(s). See Exhibit H – Notices and Correspondence for more information.

What should I do if I have not received the client's ITIN by the end of the 7 week period?

If you have still not heard from the IRS 7 or more weeks after your submission of Form W-7 and attached documents, follow the procedures listed below to obtain the status. These instructions may be enough to provide you with the information you need.

1. You should check with your client to determine if they have received an ITIN Assignment Letter or Notice from the IRS. You should make sure that you or your client responds to any letter/notice that you receive from the IRS for missing information, missing documentation, etc. When sending in the requested information/documentation, be sure to include a copy of the notice you received.
2. If you or your client did not receive a letter/notice from IRS or if you need assistance with the notice or if it has been over 7 weeks and you have not heard anything from the IRS, you should call 1-800-829-1040 within the continental U.S., or 1-267-941-1000 if calling from outside the U.S (not a toll-free number). This will enable you to find out the status of your W-7 and the attached U.S. Federal income tax return(s), if applicable.
3. If your client moves before they receive their ITIN, they also should call 1-800-829-1040 within the continental U.S., or 1-267-941-1000 if calling from outside the U.S (not a toll-free number) and include their previous and current addresses.

Note: Acceptance Agents and Certifying Acceptance Agents must initially follow the same procedures as all other applicants.

What are the procedures for assisting taxpayers with notification procedures in the event of a change of alien status?

An alien individual may become eligible to obtain a SSN, for example, if the individual becomes a U.S. citizen, a permanent U.S. resident or is lawfully permitted by USCIS (United States Customs and Immigration Services) to work in the United States.

If an Acceptance Agent has a continuing business relationship with an individual and knows that the individual assigned an ITIN has become eligible to obtain, or has obtained, a Social Security Number, the Agent shall inform the individual of the obligation to:

1. Apply for a SSN;
2. Discontinue use of the previously issued ITIN and immediately use the SSN for all future filing purposes; and
3. Notify the IRS of the change in alien status, i.e. the individual becomes a U.S. Citizen or permanent U.S. resident (i.e. "green card" holder).

The notification to the IRS must be in writing and should:

1. State that the individual is either eligible to obtain or already has obtained a SSN;
2. Include the individual's legal name, street address, city, state, country, zip code, previously assigned ITIN, the new SSN (if applicable), the current date, and signature of the individual; and
3. Be mailed to the IRS by mail at the following address

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

   or if using an overnight private service:

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

What are the procedures for IRS communication?

The applicant's signature on the Form W-7 authorizes the Acceptance Agent to communicate with the IRS regarding that particular application.

To discuss any other information with the IRS, or to discuss an EIN application, your client must submit a Power of Attorney by filing Form 2848 (Power of Attorney and Declaration of Representative) or Form 8821 (Tax Information Authorization), with the Internal Revenue Service. The POA or Tax Information Authorization must clearly state the purpose for which it is intended. See the instructions for Form 2848 and/or Form 8821 to determine which form to file. All POAs must be submitted in English. POAs received by IRS in a foreign language will be considered invalid, unless accompanied by a certified English translation.

PART 3 – LINE BY LINE INSTRUCTIONS FOR COMPLETING FORM W-7

NOTE: 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 the applicant. **Do not submit applications with "pre-filled" information. This can cause information to be duplicated on applications for multiple individuals.**

Application Type:

Only one box must be checked to indicate whether the applicant is applying for a new ITIN, or seeking to renew an existing ITIN. If "Renew an Existing ITIN" is checked, Lines 6e and 6f of Form W-7/W-7(SP) must also be completed.

Application Type (Check one box):

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

Reason you're submitting Form W-7

Only one box must be checked to indicate the reason Form W-7 is being submitted, even when renewing an ITIN. If more than one box applies, check only the one box that **best explains** the applicant's reason for submitting Form W-7. **Note:** If you check box "a" or "f", then box "h" may also be checked. The Treaty Country and Treaty Article must also be present (if applicable). Refer to IRS Publication 901 for additional information about Tax Treaties. If an ITIN is being claimed for a spouse or dependent, the individual must be listed on the U. S. Federal income tax return that is attached to Form W-7. **Exemptions for spouses and dependents can only be claimed for tax years 2017 and prior.**

REMINDER:

IF	**THEN**
Box "a" or Box "f" is checked **and** a tax treaty benefit is being claimed	The "treaty country" and "treaty article number" must be entered in the space provided under box h.
Box "d" is checked	The relationship to US citizen/resident alien must be present in the space provided.
Box "d" or "e" is checked	The full name and SSN or ITIN of the U.S. person who is the citizen/ resident alien must be present in the space provided.
Box "h" is checked	The information describing in detail the reason that the ITIN is being requested must be present in the space provided. **NOTE**: Statements such as "Renewing an ITIN" or "ITIN renewal" are not valid reasons.
Box "f" or "g" is checked	A copy of the individual's visa must be attached, unless they are entering the U.S. from Canada, Bermuda, Bahamas, Cayman Islands or Turks and Caicos Islands.

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) ► _____

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

Line 1 – Name

L.1a. The name entered on the Form W-7 must be legible. Be sure to properly identify their first, middle, and last names. This entry should reflect the exact legal name as it appears on the applicant's documents and will appear on the applicant's U.S. federal income tax return. If the name entered on the tax return is not the name under which the ITIN was established, the processing of the 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, such as a marriage certificate or a court order, which may include a divorce decree. Attach supporting documentation to Form W-7.

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

REMINDER:

If the applicant is applying for an ITIN as a spouse or dependent of a U.S. citizen or resident alien, the full name of that person who is the citizen/resident alien must be entered in the space provided next to reason box (d) or (e).

Line 2 - Applicant's Mailing Address

Enter a complete mailing address. This is the address that IRS will use to return original documents and send written notification of the ITIN. 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 separate instructions.** **1234 Market Street Apt. 1A** 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 – Applicant's Foreign Address

Enter the complete foreign address (non-U.S.) including street, city/town, province (if any), country and foreign postal code, in the country where the applicant permanently or normally resides outside of the U.S. If the foreign address on line 3 is the same as the mailing address on line 2, re-enter the complete foreign address on line 3. *For applicants 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 the applicant does not have a permanent foreign residence, due to relocation to the U.S., enter only the "name" of the foreign country where they 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 the date of birth in month/day/year format (i.e. July 7, 19xx would be entered as 07/07/19xx) and the country of birth. If available, provide the city and state or province. You must identify the country in which the applicant was born. To be eligible for an ITIN, the 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)	Country of birth	City and state or province (optional)
	07/07/19XX	Italy	Venice

Line 5 – Gender

Check the appropriate box for your gender.

5 ☐ Male
☑ Female

Line 6 – Other Information

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

Enter the complete country name of citizenship. 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 the applicant's foreign country of residence has issued a tax identification number, enter that number on line 6b. For example, if they are a resident of Canada you would enter the Canadian Social Insurance Number.

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

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 they have a F-1/F-2 visa that is numbered 11111111, you would enter it as "F-1/F-2", "No.11111111", followed by the visa's expiration date in MM/DD/YYYY format.

6c Type of U.S. visa (if any), number, and expiration date
F-1 No. 11111111 06 / 13 / 20XX

L.6d. Identification Documents

Check the appropriate box indicating the type of document(s) you are submitting to prove the applicant's identity. 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** (See documentation requirements in Part 4, later). If a passport is not submitted, then a combination of other documents that prove identity and foreign status must be presented. (See the "Exhibit A - Supporting Documentation Table in Part 7, later)."). If you're submitting more than one document, enter only the information for the first document on this line. Attach a separate

sheet showing the required information for the additional document(s). On the separate sheet, be sure to write your name and "Form W-7" at the top.

If you are a **CAA**, then in addition to completing this line for one of the documents, it must also be entered along with all of the other documents that you reviewed on the Certificate of Accuracy that you submit to IRS. With the exception of children under 14 years of age (under 18 years of age if a student), at least one document you review must contain a recent photograph. A birth certificate should be one of the documents used to prove foreign status and identity for a dependent under 18 years of age unless a passport is presented.

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, if applicable, 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 the applicant entered the United States for the purpose for which they are requesting an ITIN. **Note**: If the applicant has never entered the U.S. enter "Never entered the U.S." on this line. The documentation identified for this entry will be the same as that entered on Form W-7(COA). Dates must be entered in a month/day/year format. Additionally, the applicant may subsequently be requested to provide a certified translation of documents written in a foreign language.

6d Identification document(s) submitted (see instructions) ☑ Passport ☐ Driver's license/State I.D.
☐ USCIS documentation ☐ Other _____

Issued by: **Austria** No.: **XXXXXXXX** Exp. date: **10/04/20XX** Date of entry into the United States (MM/DD/YYYY): **10/14/20XX**

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

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

An IRSN is a nine-digit number issued by the IRS to persons who file a return or make a payment without providing a taxpayer identifying number. They would have been issued this number if they 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 concerning that return.

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?
☐ **No/Don't know.** Skip line 6f.
☑ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN ▶ **ITIN** X X X – X X – X X X X **IRSN** ☐☐☐–☐☐–☐☐☐☐ and
name under which it was issued ▶ **Mary** (First name) **Jane** (Middle name) **Smith** (Last name)

Applicants submitting Form W-7 to renew an ITIN must include their previously assigned ITIN on line 6f to avoid delays in processing Form W-7.

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

If the applicant has checked reason box "f", the name of the educational institution, the City and State where it is located, and the applicant's length of stay must be entered.

If the applicant is temporarily in the U.S. for business purposes, enter the full name of the company with whom business is being conducted, the City and State in which it is located, and the applicant's length of stay.

Reason box f:

f ☑ 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)?

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

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 a dependent under 18 years of age, 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 **www.IRS.gov/forms-pubs/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.

Acceptance Agent's Use Only

Sign Here Keep a copy for your records.	Under penalties of perjury, I (applicant/delegate/acceptance agent) 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. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.		
	Signature of applicant (if delegate, see instructions) *Mary J. Doe*	Date (month / day / year) 04 / 07 / 20XX	Phone number 215-123-3456
	Name of delegate, if applicable (type or print) Joe Green	Delegate's relationship to applicant	☐ Parent ☐ Court-appointed guardian ☑ Power of attorney

Acceptance Agent's Use ONLY	Signature *John Dell*	Date (month / day / year) 01 / 15 / 20XX	Phone 215-555-5555 Fax 215-555-5551
	Name and title (type or print) John Dell, CPA	Name of company Anytime Tax Svcs.	EIN 98-XXXXXXX PTIN PXXXXXXX Office Code 00XXXXX

PART 4 – REVIEWING SUPPORTING DOCUMENTATION

What are the documentation requirements when applying for an ITIN?

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

1. A completed valid U.S. federal income tax return for which the ITIN is needed. However, if one of the exceptions to the tax return filing requirement applies, you must attach documentation that is required to support that exception; and
2. Supporting documentation proving the applicant's identity and foreign status. The documents should substantiate the information provided on Form W-7 and must be an original or copies certified by the issuing agency. There are only 13 acceptable documents (Refer to Exhibit A-Supporting Documentation Table).

NOTE: If you submit certified copies of original documents that display information on both sides (front and back), the copy that is submitted must also show the information from both sides of the document.

- The documentation must:

a. Verify the identity of the applicant and support their claim of foreign status. (Refer to Exhibit A-Supporting Documentation Table).

b. Be an original;

c. Be a copy of an original document if you do any of the following:

  – Have the copies certified by the issuing agency or official custodian of the original record.

  – Have the copies certified by Embassy and Consular Offices. Contact the Consular Section, American Citizens Services of the U.S. embassy or consular offices in advance to determine availability and hours of operation for these services.

NOTE: Spouses and dependents of U.S. military personnel can submit original documents, certified copies or notarized copies of identification documents. A copy of the service member's U.S. military ID will be required or the applicant must be applying from an overseas APO/FPO address. A copy of the service member's U.S. military ID is required to be included with the application if the documents are notarized. Dependents of U.S. military personnel use box "d" on Form W-7 and their spouses use box "e". **Spouses and dependents can only be claimed as exemptions for tax years 2017 and prior.**

- The documentation must be current, i.e. not expired. The definition of "current" for applying for an ITIN is as follows:
  – Birth certificates do not contain expiration dates, and, therefore, will be considered current.
  – Passports and National Identification cards displaying an expiration date will be considered current only if the date displayed on the document has not expired prior to the date the Form W-7/W-7(SP) is submitted.
  – School records (accepted only for dependents under 24 years of age). School records MUST include all the following.

    Official document such as a report card, transcript, or dated letter from a school official on letterhead (the dated letter must be signed);

    Applicant's name and address (must be a U.S. address if proof of U.S. residency is required);

    Record of attendance or coursework with grades;

    School's name and address (must be a U.S. address if proof of U.S. residency is required); and

    School term dates ending no more than 12 months from the date of the Form W-7 application.

    A combination of the official documents can be used to cover all requirements for the record.

  – Medical records (accepted only for dependents under 6 years of age). Medical records MUST include all the following.

    Official document such as a shot/immunization record or dated letter from the medical provider on official letterhead (the dated letter must be signed);

    Applicant's name, date of birth, address (must be a U.S. address if proof of U.S. residency is required);

    Date of medical care within 12 months before the date of the Form W-7 application; and

    Doctor's name and medical facility's address where the care was provided (must be a U.S. address if proof of U.S. residency is required).

    A combination of the official documents can be used to cover all requirements for the record.

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. Additional documentation requirements may apply to dependents if the passport does not have a date of entry into the United States.

If an ITIN is being requested for a dependent under 18 years of age, one of the supporting documents to prove "foreign status" and "identity" should be a "Birth Certificate", unless a Passport is submitted.

The application must also contain an official letter, form or other documentation from the Social Security Administration, providing proof that the applicant applied for a SSN but that their request was denied (only applies to taxpayers who are legally eligible to receive a SSN). This letter **must** be attached to your Form W-7 when a U.S. Federal income tax return is attached or when an exception is being claimed, or your application for an ITIN will be rejected.

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

- 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 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.

What are the procedures for collecting, reviewing and maintaining required documentation for assignment of an ITIN?

Generally, ITIN applicants must submit the required documentation during a personal interview with the Acceptance Agent. Applicant interviews can be conducted either by face-to-face or through video conferencing (i.e. SKYPE, FACETIME, ZOOM etc.), but the Acceptance Agent must have the original identification documents in their possession during the interview in order to see the security features and authenticate the documents. The types of acceptable documents may vary depending upon such factors as the ITIN applicant's country of citizenship or nationality (inside or outside of the United States). The Acceptance Agent must review the applicant's documentation in order to determine whether the documentation is among the thirteen documents that IRS accepts as reliable evidence of foreign status and identity.

Examples of the documents to support "foreign status" and "identity" can be found in the "Supporting Documentation Table" (later in this publication) and also in the Instructions for Form W-7.

The Agreement requires that the original or certified copies of original documentation, supporting the applicant's claim of identity and foreign status, be submitted to the IRS along with Form W-7. **(Note: Only valid original documents or copies certified by the issuing agency will be returned to the Applicant).** However, in the case of a **CAA,** in addition to the above, the Agreement will also describe the procedures by which the CAA will verify the identity and foreign status of an ITIN applicant and submit a certification to the IRS with a copy the actual documents, except for foreign military identification card.

The CAA should evaluate the reliability of any documentation on the basis of:

1. The type of information stated on the document;
2. The source of the document used to substantiate the information; and
3. The ease with which the document can be counterfeited.

The CAA will agree that, for purposes of determining its compliance with the Acceptance Agent Agreement, it will maintain a record of the documentation obtained and reviewed for a reasonable period as prescribed by IRS in the Agreement. If the IRS determines that these requirements or practices are not sufficient, it may require that additional procedures and documentation be established.

How long will it take for original documents to be returned?

Original documents will generally be returned within 60 days from the date of submission. If documents have not been returned after 60 days, or if the applicant's mailing

address has changed since submitting the W-7, you may call 1-800-829-1040 (toll-free within the United States). Acceptance Agents overseas can call 1-267-941-1000 (not a toll-free number) for assistance.

What are the five exceptions to the tax return filing requirement?

All Form W-7 applications require a tax return unless you meet one of the five exceptions. All form W-7 submitted under the exception criteria requires exception documentation. This documentation is in addition to supporting documents that are required to prove identity, foreign status, and residency to obtain an ITIN.

Exception 1- Third-Party Withholding on Passive Income: This Exception may apply if your client is the recipient of certain types of passive income that is subject to third-party withholding or covered by tax treaty benefits.

Exception 2 - Other Income (Wages, Salary, Compensation and Honorarium Payments): This Exception may apply if your client is or is not claiming the benefits of U.S. income tax treaty with a foreign country and receives wages, salary, compensation or honoraria payments, scholarships, fellowships and grants or gambling income. This Exception may also apply if your client is receiving taxable scholarship, fellowship, or grant income, but not claiming the benefits of an income tax treaty.

Exception 3 - Third-Party Reporting of Mortgage Interest: This Exception may apply if your client has a home mortgage loan on U.S. real property that is subject to third-party reporting of mortgage interest.

Exception 4 - Third-Party Withholding on Disposition by Foreign Person of a U.S. Real Property Interest: This Exception may apply if your client is a party to the disposition of a U.S. real property interest by a foreign person that is generally subject to withholding by the transferee or buyer (withholding agent).

Exception 5 - T.D. 9363: This Exception may apply if your client is a non - U.S. representative of a foreign corporation who needs to obtain an ITIN for the purpose of meeting their E-filing requirement.

What are the Special Instructions for the Student and Exchange Visitor Program (SEVP) Participants?

These procedures only apply to SEVP approved institutions for nonresident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the immigration and Nationality Act [8 U.S.C. 1101(a)(15)(F), (M), or (J)].

The IRS will allow individuals studying in the United States under the Student Exchange Visitors Program (SEVP) to get an ITIN under a streamlined procedure. SEVP participants already provide documentation to the Department of Homeland Security under the requirements of that program and will need a certification letter from their educational institution verifying their status.

Eligible applicants are allowed to submit their original documents and application through a SEVP approved institution rather than mailing them to the IRS. Individuals studying under the SEVP are required to apply through a SEVP approved college or university in order to use this streamline process. These procedures cover applications for the primary applicant, their spouse and dependents.

Is a certification letter required?

Yes, a certification letter is required for each Form W-7 application that is submitted under the SEVP Program. See Exhibit J, SEVIS Sample Certification Letter.

The certification letter must:

1. Be on original, official college, university or institution letterhead with a verifiable address;
2. Provide applicant's full name and SEVIS number;
3. Certify the applicant's registration in the Student Exchange Visitors Information System (SEVIS);
4. Certify the authenticity of the passport, visa, or other identification documents reviewed;
5. List the identification documents provided to verify identity and foreign status;
6. Be signed and dated by a SEVIS official (PDSO, DSO, RO, or ARO) of a SEVIS approved institution or exchange program with a verifiable contact telephone number.

How do I submit Form W-7 as an SEVP approved institution?

Form W-7 application, with copies of all required supporting documents, including the certification letter, must be assembled and sent to the IRS in the following order:

1. Certification Letter
2. Form W-7 Application
3. Copies of identity and foreign status documentation (see approved list in Form W-7 Instructions).
4. Copy of DS-2019, Certificate of Eligibility for Exchange Visitor Status (J-1)
5. Copy of I-20, Certificate of Eligibility for Nonimmigrant Student Status
6. Other supporting documents necessary to meet the Form W-7 application requirements

SEVIS official of SEVP approved institution or exchange program should mail ITIN applications to the following address:

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

What should I do if I am both a CAA and SEVP approved institution?

You must decide whether to submit the W-7 application under standard procedures as a CAA, or under the SEVP streamlined procedures. As a CAA, a Certificate of Accuracy must be submitted along with all required documentation to support Exception 2b or 2c.

Can I follow the SEVP instructions to assist SEVP participants if I am a CAA but not an employee of a SEVP institution?

No, only SEVP approved institutions are allowed to use the SEVP streamlined procedures.

What if my SEVP applicant is filing a tax return?

If a SEVP applicant is filing a tax return, the W-7 will be processed under standard procedures, not under the SEVP streamlined procedures.

PART 5 – ACCEPTANCE AGENT COMPLIANCE

What is the purpose of IRS Compliance reviews?

IRS conducts Compliance reviews of Certifying Acceptance Agents to assess the activities of the CAA and determine their compliance with rules and procedures described in Revenue Procedure 2006-10, Publication 4520 and the Acceptance Agent Agreement. Findings from Compliance reviews are issued by the ITIN Policy Section and may range from acceptance to termination based on the infraction. Refer to the exhibit at the end of this publication on Infractions and Sanctions.

What are the procedures for IRS verification of compliance with the Acceptance Agent Agreement?

The Acceptance Agent Agreement outlines the IRS's expectation of CAAs and the required procedures. In particular, this enables the IRS to verify that the Agent has adequate processes in place to properly assist the applicants and ensure compliance with stated requirements. Verification of compliance to stated procedures does not constitute an examination of the Agent's books and records.

What are the procedures for IRS verification of compliance with the "Certificate of Accuracy"?

A CAA must agree to furnish supporting documents to the IRS upon request. In order to conduct periodic compliance checks, the IRS may rely on sampling techniques and/or verification (by risk-based selection) with ITIN recipients to assure reliability of the CAA's certifications, while ensuring the least amount of disruption and burden to the CAA.

The CAA Agreement will specify the manner in which IRS compliance checks will take place (either on site or through correspondence). The CAA shall also permit and cooperate with investigations or audits conducted by the Treasury Inspector General for Tax Administration (TIGTA) and the Government Accountability Office (GAO). The CAA must make available to TIGTA and GAO such documents as requested, which they are required to maintain under the applicable provisions of their CAA agreement. Failure to provide the requested information will constitute a breach of the agreement and result in immediate suspension from the program. Where the CAA resides outside of the United States, in appropriate cases, assistance may be requested from the tax authorities of the country where the Agent resides.

What are the procedures for IRS verification of compliance with Record Retention Requirements?

CAAs must satisfy record retention requirements that pertain to the issuance of ITINs. CAAs are required to retain copies of relevant documents for a period of **3 calendar years** following the year in which the application is mailed to the IRS. Records can be hard copies or electronic copies.

The CAA shall permit and cooperate with compliance checks by the IRS and make available to the IRS requested documents that the CAA is required to maintain per the applicable provision of their agreement. Compliance reviews are conducted at the location identified by IRS. Documents to maintain in the client file include copies of the following:

- Valid tax return (unless an Exception is met)
- Completed Form W-7(COA)
- Supporting documentation
- Exception documentation
- Intake sheet/interview notes
- IRS Notices

In addition to the documents above, the CAA is also required to maintain the following records:

- Standard of Operations (SOP)
- Employee training material and certifications
- Forensic Training Certification

What are the Quality Standards that must be met by Certifying Acceptance Agents?

CAAs must satisfy quality standards to remain in the Acceptance Agent Program. If a CAA has a 10 percent or more error (reject or suspense rate) in filing Forms W-7, they may be subject to a compliance review. See What happens after a compliance review? later, for more information.

What happens after a compliance review?

A Certifying Acceptance Agent is subject to compliance checks by the IRS to determine their compliance with the rules, procedures and applicable laws related to the submission of Form W-7 applications and related tax returns. After a compliance review, IRS will issue a determination of their findings, see Exhibit K for more information. If the finding is probation, the CAA will be converted to an Acceptance Agent (AA) status for at least one year.

At the end of that probationary period, the rates must have improved by at least 50% to be reinstated as a CAA. If the rates have not improved, the Agent will remain as an AA for the remainder of the time the agreement is in effect. If by the expiration of their agreement the error and suspense rates have not improved, the AA will be suspended from the program and will be ineligible to reapply for a period of one year.

When can I be reinstated as a CAA?

If a CAA's status was changed to an AA due to a compliance review, the organization will remain in AA status until a second compliance review is conducted. The AA must retain copies of all applicant documents (i.e. Form W-7, supporting identification documentation, exception documentation if applicable, the federal tax return, CP notices, etc.) and receive a favorable review to be reinstated as a CAA. If the AA compliance review determines that the AA is compliant with procedures, they can request to be reinstated as a CAA.

PART 6 – QUESTIONS AND ANSWERS

What is the difference between an ITIN, an EIN and a SSN?

An ITIN (Individual Tax Identification Number) is issued to an individual by the IRS for tax purposes only. An ITIN is not valid for identification outside of the tax system. It does not grant the right to work in the U.S., change immigration status, and does not qualify the applicant for the Earned Income Tax Credit.

An SSN is issued by the Social Security Administration (SSA) and is used for tax purposes and employment purposes.

An EIN is issued by the IRS to businesses. An EIN is for use with your business activities (tax filing and reporting purposes).

If your client thinks that they once had a SSN, but are not sure, have them check with the SSA before applying for an ITIN. The SSA website is located at **www.SSA.gov.**

What other IRS documents provide information about Acceptance Agents?

IRS Revenue Procedure 2006-10 provides guidance on the qualifications for becoming an Acceptance Agent/ Certifying Acceptance Agent and for the execution of an Agreement between an Acceptance Agent and the Internal Revenue Service.

IRS Regulation Sec. 301.6109-1 describes the IRS Acceptance Agent Agreement. Detailed information about ITINs can be found in IRS Publication 1915, Understanding Your IRS Individual Taxpayer Identification Number and Publication 519, A U.S. Tax Guide for Aliens, (i.e. requirements for aliens who need to obtain taxpayer identification numbers).

Copies of IRS Publications and Forms are available free of charge. To obtain a copy of a publication:

- Call 1-800-TAX FORM (1-800-829-3676) within the continental United States only. Bulk quantities may also be ordered through this number.
- If you have a foreign address, write to:
  IRS National Distribution Center
  1201 N. Mitsubishi Motorway
  Bloomington, IL 61705-6613
- Visit your nearest IRS TAC (Taxpayer Assistance Center)
- Obtain a copy from the IRS web site at **www.IRS.gov/publications**.

Is there a fee associated with becoming an Acceptance Agent?

There is no fee charged by the Internal Revenue Service for becoming an Acceptance Agent or a Certifying Acceptance Agent.

Who can I contact if I have questions about the Acceptance Agent Program or Acceptance Agent Agreement?

For inquiries regarding the Acceptance Agent Program or the Acceptance Agent Agreement, contact the ITIN Policy Section by e-mail at ITINProgramOffice@irs.gov.

What do I do if my address changes?

If you change your address, you should log onto your e-services account, and submit an amended Acceptance Agent application. Please note that the change of address will only apply to the Acceptance Agent program. To change your organization's address for all other IRS matters, you should submit a Form 8822-B (Change of

Address of Responsible Party - Business) and send it to the address in that form's instructions.

What do I do if the business name legally changes?

Legal name changes due to a reorganization that results in a "new entity" will require that you apply for a new EIN and also for a new Acceptance Agent Agreement.

If the change only affects the legal name, and does not create a new entity, a new Agreement will not be necessary. You will, however, need to request a name change (on your letterhead) through the ITIN Policy Section, along with an explanation of the circumstances leading to the change (i.e. reorganization, merger, etc) and documentation to support this request, such as an official court related document validating the name change.

What do I do if the Responsible Party(s) under the Agreement change?

If the responsible parties of the business change, an amended application must be submitted for each new individual, along with all of the supplemental required documentation listed in the instructions.

Reminder: If you are listed as an "responsible party" under an Acceptance Agent Agreement between the IRS and your employer, and you leave your current employment, you are no longer authorized to sign or submit Form W-7 applications.

What do I do if the primary and alternate contacts of the Business and/or the office locations change?

If you need to submit a change of information regarding the primary and alternate contacts, you can log onto your e-services account and update your application. If your office locations change, you should complete and submit an amended application.

Reminder: If you are acting as a primary or alternate contact and you leave your current employment, you are no longer authorized to act in that capacity.

Does the IRS issue a public list of Acceptance Agents?

IRS does issue a public list of Acceptance Agents on its web site. If you are an Acceptance Agent who also assists with the preparation of tax returns, you may request to be included on that list by sending a letter (on your office letterhead) to the ITIN Policy Section at the following address:

Internal Revenue Service
ITIN Policy Section
401 W. Peachtree St., NW
Mail Stop 97 WI
Atlanta, GA 30308

Where can I obtain Forms W-7 and SS-4?

To obtain copies of Form W-7 or SS-4:

- Call 1-800-TAX FORM (1-800-829-3676) within the continental United States only. Bulk quantities may also be ordered through this number.
- Write to:
  IRS National Distribution Center
  1201 N. Mitsubishi Motorway
  Bloomington, IL 61705-6613
- Visit your nearest IRS TAC (Taxpayer Assistance Center)
- Obtain copies from the IRS web site at **www.IRS.gov.**

Who do I contact if I want to have a substitute form approved?

If you would like to use a substitute form, you must first obtain approval from the IRS to do so. **Publication 1167** is a reprint of the annual Revenue Procedure governing this option. This document is a guide for preparing acceptable privately designed and printed or computer-prepared and computer-generated substitute tax forms and schedules.

Can I fax the original Form W-7 application and attached documents to the IRS?

The IRS no longer accepts faxed copies of the original Form W-7 Applications. All applications should be mailed to the address in the Instructions for Form W-7.

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

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

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

Can I accept "copies" of the applicant's original documents to support their claim of "identity" and "foreign status"?

No, Acceptance Agents and Certifying Acceptance Agents are required to see original documents or certified copies from the issuing agency to verify an applicant's foreign

status and identity. Identification documents presented for verification of identify and foreign status must be valid (not expired) and unaltered.

What should I do if a client provides a Form W-2 to me that displays a taxpayer's name other than my client?

You should advise your client to return to their employer and request a corrected Form W-2. In order to obtain an ITIN, an individual must prove a filing requirement. If a Form W-2 displays another individual's name, the proof of your client's "tax purpose" has not been met.

What if I have followed the proper procedures, but cannot resolve my problem?

If you are a Certifying Acceptance Agent and need assistance with a problem that can not be resolved through normal procedures, there is a telephone line that is designated to specifically handle your calls. This telephone number is located in the Austin ITIN Unit, and can be found in Section 4.02 of the Certifying Acceptance Agent Agreement. The telephone number is not for public use; it should only be utilized by ITIN Certifying Acceptance Agents.

Note: Remember to call the 1-800-829-1040 or 1-267-941-1000 numbers first. The IRS employees who handle questions on those telephone lines may be able to assist you without the necessity of any additional inquiries.

After reading about the exceptions to the tax return filing requirement, I am still unsure as to which one applies to my client. Could you provide some examples of the different scenarios?

Under the "Exhibit" section in this publication, in addition to explaining who is eligible to claim an exception, there are various examples of completed Forms W-7, under different categories, designed to assist you in completing this application.

Does the National Identification 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.

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.

What should I do if I discover that I made an error on a Form W-7 after I have submitted it to the IRS?

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 Forms 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.

Will I retain my status as an Responsible Party if I transfer to another organization?

Your status as a responsbile party is non-transferrable. Responsbile parties are approved for a specific entity (i.e. EIN); therefore, if you are no longer with the entity for which you were originally approved, you would not retain that status. If the new entity is not an approved Acceptance Agent, and desires to participate in the program, it will have to submit an Acceptance Agent application as a new applicant. The entity should include you as a responsbile party. If the new entity is an approved Acceptance Agent, they must file an amended Acceptance Agent application to add you as an additional responsible party.

Do I have to retake the training when I renew?

Yes. All participants that are renewing must retake required mandatory ITIN Acceptance Agent training and Forensic Document Identification Training (CAAs only).

PART 7 – EXHIBITS
Exhibit A – 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, additional original documents proving the dependent's U.S. residency must be also be provided. See Part 4 of this Publication for the documents required.

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 U.S. 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 24)	X**	X

* Passport must have a date of entry into the United States for dependents, unless they are 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.

Exhibit B – Copy of Form W-7
Application for IRS Individual Taxpayer Identification Number

Form **W-7**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number

For use by individuals who are not U.S. citizens or permanent residents.
Go to *www.irs.gov/FormW7* for instructions and the latest information.

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

Before you begin:

• ***Don't submit*** *this form if you have, or are eligible to get, a U.S. social security number (SSN).*

Application type (check one box):
☐ Apply for a new ITIN
☐ Renew an existing ITIN

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 — 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 (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 _____

Name (see instructions)
Name at birth if different . . .
1b First name | Middle name | Last name

Applicant's Mailing Address
2 Street address, apartment number, or rural route number. **If you have a P.O. box, see separate instructions.**

Foreign (non-U.S.) Address (see instructions)
3 Street address, apartment number, or rural route number. **Don't use a P.O. box number.**

Birth Information
/ /
☐ Male ☐ Female

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

6d Identification document(s) submitted. (Complete for the first document submitted. For multiple documents, see instructions)
☐ Passport ☐ Driver's license/State I.D. ☐ USCIS documentation ☐ Other _____
Issued by: _____ Date of entry into the United States (MM/DD/YYYY): / /
Number: _____ Exp. date: / /

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?
☐ **No/Don't know.** Skip line 6f.
☐ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN **ITIN** ☐☐☐ – ☐☐ – ☐☐☐☐ **IRSN** ☐☐☐ – ☐☐ – ☐☐☐☐
and name under which it was issued _____ (First name) _____ (Middle name) _____ (Last name)

6g Name of college/university or company (see instructions) _____
City and state _____ Length of stay _____

Sign Here
Under penalties of perjury, I (applicant/delegate/acceptance agent) 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. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

Keep a copy for your records.

Signature of applicant (if delegate, see instructions) | Date (month / day / year) / / | Phone number

Name of delegate, if applicable (type or print) | Delegate's relationship to applicant ☐ Parent ☐ Power of attorney ☐ Court-appointed guardian

Acceptance Agent's Use ONLY
Signature | Date (month / day / year) / / | Phone | Fax
Name and title (type or print) | Name of company | EIN | PTIN | Office code

Exhibit C – Exceptions to the Tax Return Filing Requirement

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, Rental Income, 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.

Third 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 to 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 document or signed letter 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:

- Form1042-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.

2a. Wages, Salary, Compensation and Honoraria* payments *Claiming the Benefits of a Tax Treaty*	Persons who are eligible to Claim **Exception 2 (a)** include: ➨ 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.	Documentation to be submitted by individuals who are eligible to claim **Exception 2(a).** ➨ 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 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. * 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.
2b. Scholarships, Fellowships and Grants (Non-SEVP Approved Educational Institutions) *Claiming the Benefits of a Tax Treaty*	Persons who are eligible to Claim Exception 2(b) include: ➨ 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 (i.e. foreign students, scholars, professors, researchers, or foreign visitors, or any other individual) **and** ➨ Who will be submitting Form W-8BEN to the withholding agent.	Documentation to be submitted by individuals who are eligible to claim **Exception 2(b).** ➨ An original letter or official notification from the Educational Institution (i.e. College or University) awarding the non-compensatory 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 US Department of State, and ➨ Evidence (information) displayed 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 Form W-8BEN that was submitted to the withholding agent, attached to the Form W-7/W-7(SP); and ➨ A letter from the Social Security Administration (SSA)*, stating that the individual is ineligible to receive a Social Security Number. **Note:** Student 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. They will be permitted to provide a letter from their Designated School Official (DSO) or Responsible Officer (RO), stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.

EXCEPTION #2 (continued)

2b Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/ universities/ institutions *The Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).*	Claiming tax treaty benefits, exempt or subject to reduced rate of tax And Who will be submitting Form W-8 BEN to the withholding agent.	Original certification letter for supporting identification documents which must: ➨ Be on original, official college, university or institution letterhead with a verifiable address. ➨ Provide applicant's full name and Student Exchange Visitor's Information. ➨ Provide Information System (SEVIS) number. ➨ Certify the applicant's registration in the SEVIS. ➨ Certify that the student presented an unexpired passport, visa or other identification documents for review. ➨ 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. Along with the required certification letter: ➨ Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents as presented in the Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State) ➨ Attach a copy of DS-2019, Certificate of Eligibility for Exchange Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-Immigrant Student Status ➨ Include on Form W-7 the treaty country and article number that supports claiming a tax treaty benefit ➨ Include a letter from DSO or RO stating that the applicant will not be securing employment in the U.S. or receiving any type of income from personal services **Note**: Students on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S. **Note**: See example of a SEVP certification letter from a SEVP institution. This letter may include statements from the DSO/RO stating applicant will not be securing employment in the U.S. If the SSA denial letter is included in this letter, enter this letter under both "Other "and "SSA Reject Letter".

EXCEPTION #2 (continued)

2c. Scholarships, Fellowships and Grants (Non-SEVP Approved Educational Institutions) *No Tax Treaty Benefits*	Persons who are eligible to Claim **Exception 2(c)** include: ➨ Individuals receiving non-compensatory income from scholarships, fellowships, or grants (i.e. foreign students, scholars, professors, researchers, or any other individual) that is subject to IRS information reporting and/or withholding requirements during the current year.	Documentation to be submitted by individuals who are eligible to claim **Exception 2(c)** ➨ An original letter or official notification from the Educational Institution (i.e. College or University) awarding the non-compensatory scholarship, fellowship, 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 US Department of State, and ➨ An original letter from the Designated School Official or Responsible Officer stating that the individual is receiving non-compensatory income from scholarships, fellowships, or grants, that is subject to IRS information reporting and/or tax withholding requirements during the current year,* *** This letter must be attached to Form W-7 or your application for an ITIN will be denied.** **and** ➨ A letter from the Social Security Administration (SSA) stating that the individual is ineligible to receive a Social Security Number. **Note:** *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. They will be permitted to provide a letter from their Designated School Official (DSO), or Responsible Officer (RO), stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.

EXCEPTION #2 (continued)

2c. Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/ universities/institutions *No Tax Treaty Benefits* *The Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).*	Persons who are eligible to Claim Exception 2(c) include: ➨ Individuals receiving non-compensatory income from scholarships, fellowships, or grants (i.e. foreign students, scholars, professors, researchers, or any other individual) that is subject to IRS information reporting and/or withholding requirements during the current year.	Original certification letter for supporting identification documents which must: ➨ Be on original, official college, university or institution letterhead with a verifiable address. ➨ Provide applicant's full name and Student Exchange Visitor's Information. ➨ Provide Information System (SEVIS) number. ➨ Certify the applicant's registration in the SEVIS. ➨ Certify that the student presented an unexpired passport, visa or other identification documents for review. ➨ 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. Along with the required certification letter: ➨ Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents as presented in the Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State) ➨ Attach a copy of DS-2019, Certificate of Eligibility for Exchange Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-Immigrant Student Status ➨ Include on Form W-7 the treaty country and article number that supports claiming a tax treaty benefit ➨ Include a letter from DSO or RO stating that the applicant will not be securing employment in the U.S. or receiving any type of income from personal services Note: Students on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S. Note: See example of a SEVP certification letter from a SEVP institution. This letter may include statements from the DSO/RO stating applicant will not be securing employment in the U.S. If the SSA denial letter is included in this letter, enter this letter under both "Other "and "SSA Reject Letter".

EXCEPTION #2 (continued)

2d. Gambling Income Claiming the Benefits of a Tax Treaty	Persons who are eligible to Claim Exception 2(d) include: ➨ Nonresident Aliens visiting the U.S. who have gambling winnings; and ➨ Who are claiming the benefits of U.S. Tax Treaty for an exempt or reduced rate of federal tax withholding on that income; and ➨ Who will be utilizing the services of a gaming official acting as an IRS ITIN Acceptance Agent.	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). 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.

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.

Exception 3 Third Party Reporting of Mortgage Interest	**Documentation to be submitted by individuals who are eligible to claim Exception 3 includes:** ➨ Individuals who show 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.

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.

Exception 4 Third Party Withholding – Disposition By a Foreign Person of United States Real Property Interest.	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 the applicant has a notice of non-recognition[1] under Treasury Regulations section 1.1445-2(d)(2).	**Documentation to be submitted by individuals who are eligible to claim Exception 4 includes:** ➨ 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-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 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. [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.

EXCEPTION #5
Filing Under TD-9363

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

Exception 5 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.

Exhibit D – Examples of Completed Form W-7s for Exceptions

EXCEPTION 1 – Third Party Withholding on Passive Income

An Interest in a U.S. Partnership – 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).

- **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 — 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 (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) Exception 1(a) - A Partnership Interest

Additional information for **a** and **f**: Enter treaty country

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).

- **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 — 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 (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) Exception 1(d) - Pension Income

Additional information for **a** and **f**: Enter treaty country

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 — 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 (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) Exception 1(d) - Pension Income

Additional information for **a** and **f**: Enter treaty country United Kingdom 18

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 — 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 (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) Exception 1(d) - Royalty Income

Additional information for **a** and **f**: Enter treaty country Italy 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 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 (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 — 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 (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) Exception 2(a) - Wages

Additional information for **a** and **f**: Enter treaty country Slovenia 15

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
Slovenia		B-1 No. 11223344 06/13/20XX

6d Identification document(s) submitted. (Complete for the first document submitted. For multiple documents, see instructions)

☑ Passport ☐ Driver's license/State I.D. ☐ USCIS documentation ☐ Other

Issued by: Slovenia

Number: XXXXXXXXX Exp. date: 09/22/20XX

Date of entry into the United States (MM/DD/YYYY): 04/27/20XX

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?

☑ **No/Don't know.** Skip line 6f.

☐ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN **ITIN** ___-___-____ **IRSN** ___-___-____

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 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.)

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 — 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 (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) Exception 2(a) - Wages - Teaching

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

Professor with Wages

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. (Complete for the first document submitted. For multiple documents, see instructions)
☑ Passport ☐ Driver's license/State I.D. ☐ USCIS documentation ☐ Other
Issued by: France
Number: XXXXXXXXX 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 (IRSN)?
☑ **No/Don't know.** Skip line 6f.
☐ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN **ITIN** ___-___-____ **IRSN** ___-___-____
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 form 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 ☑ 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) Exception 2(a) - Honoraria Payment
Additional information for **a** and **f**: Enter treaty country France 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. (Complete for the first document submitted. For multiple documents, see instructions)
☑ Passport ☐ Driver's license/State I.D. ☐ USCIS documentation ☐ Other
Issued by: France
Number: XXXXXXXXX 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 (IRSN)?
☑ **No/Don't know.** Skip line 6f.
☐ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN **ITIN** ___-___-____ **IRSN** ___-___-____
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 ☐ 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) Exception 2(b) - Scholarship Income
Additional information for **a** and **f**: Enter treaty country Norway 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. (Complete for the first document submitted. For multiple documents, see instructions)

☑ Passport ☐ Driver's license/State I.D. ☐ USCIS documentation ☐ Other

Issued by: Norway

Number: XXXXXXXXX Exp. date: 01/31/20XX

Date of entry into the United States (MM/DD/YYYY): 04/07/20XX

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?

☑ **No/Don't know.** Skip line 6f.

☐ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN **ITIN** ___-___-____ **IRSN** ___-___-____

and name under which it was issued First name Middle name Last name

6g Name of college/university or company (see instructions) Any Town University

City and state Any Place, NJ Length of stay 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).

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) Exception 2(b) - Grant Income

Additional information for **a** and **f**: Enter treaty country Spain 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. (Complete for the first document submitted. For multiple documents, see instructions)

☑ Passport ☐ Driver's license/State I.D. ☐ USCIS documentation ☐ Other

Issued by: Spain

Number: XXXXXXXXX Exp. date: 12/18/20XX

Date of entry into the United States (MM/DD/YYYY): 03/22/20XX

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?

☑ **No/Don't know.** Skip line 6f.

☐ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN **ITIN** ___-___-____ **IRSN** ___-___-____

and name under which it was issued First name Middle name Last name

6g Name of college/university or company (see instructions) The Learning University

City and state Philadelphia, PA Length of stay 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).

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) Exception 2(c) - Scholarship Income

Additional information for **a** and **f**: Enter treaty country

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
Argentina		J-1 No. 01010101 12/01/20XX

6d Identification document(s) submitted. (Complete for the first document submitted. For multiple documents, see instructions)

☑ Passport ☐ Driver's license/State I.D. ☐ USCIS documentation ☐ Other

Issued by: Argentina

Number: XXXXXXXXX Exp. date: 05/19/20XX

Date of entry into the United States (MM/DD/YYYY): 01/10/20XX

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?

☑ **No/Don't know.** Skip line 6f.

☐ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN **ITIN** ___-___-____ **IRSN** ___-___-____

and name under which it was issued

First name | Middle name | Last name

6g Name of college/university or company (see instructions) University of Classic Study

City and state Atlanta, GA Length of stay 3 Years

Gambling Winnings – Tax Treaty Benefits Claimed (Form W-7 must be submitted through a gaming official who is an IRS authorized Acceptance Agent.)

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 — 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 (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) Exception 2(d) - Gambling Winnings

Additional information for **a** and **f**: Enter treaty country United Kingdom 22

EXCEPTION 3 – Mortgage Interest

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 — 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 (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) Exception 3 - Mortgage Interest

Additional information for **a** and **f**: Enter treaty country

EXCEPTION 4 – Disposition of a Real Property Interest. (FIRPTA – Foreign Investment in Real Property Tax Act).

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 — 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 (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) Exception 4 - Disposition of Real Property

Additional information for **a** and **f**: Enter treaty country

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 (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) **Exception 5 - T.D. 9363**

Additional information for **a** and **f**: Enter treaty country

Exhibit E
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 reporting requirements and/or withholding of Federal income tax. The applicant, therefore, is requesting an ITIN to provide to us for our IRS reporting, withholding and distribution procedures.

Sincerely,

_____ _____

Date of Signature Signature of Official

_____

Printed Name of Official

Exhibit F – Copy of Form W-7 (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, 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, 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.

(CAA business name)

(Form W-7 applicant's name)

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 _____ and

(Name of Partnership)

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)

Exhibit G
The Differences Between Responsibilities of an Acceptance Agent and a Certifying Acceptance Agent

Question	Acceptance Agent (AA)	Certifying Acceptance Agent (CAA)
What is the difference between the duties of an Acceptance Agent and a Certifying Acceptance Agent?	An AA can assist alien persons in obtaining ITINs or EINs from the IRS, but is not authorized to receive the ITIN number. The IRS will issue the assigned number directly to the applicant.	A CAA can assist alien persons in obtaining ITINs or EINs from the IRS, and assumes a greater responsibility in facilitating the application process. CAAs are authorized to receive the assigned ITIN number directly from IRS.
What is the difference between the role of an Acceptance Agent and the role of a Certifying Acceptance Agent?	An AA reviews the required documentation and forwards the completed Form W-7 or SS-4, along with any required supporting documentation and U.S. Federal income tax return (if applicable) to the IRS.	A CAA is authorized to submit a completed Form W-7 to the IRS on behalf of an applicant. For Form W-7, the CAA must attach copies of supporting documentation for the primary and secondary (generally) a spouse. For dependents, CAAs can only authenticate passports and birth certificates. Note: CAAs cannot authenticate foreign military identification cards.
Is there a different application form for Acceptance Agents vs. Certifying Acceptance Agents?	The Acceptance Agent would select the box on the application that reads: “Acceptance Agent”.	The Acceptance Agent would select the box on the top of the application that reads: “Certifying Acceptance Agent”.
Is there a difference between the Agreements of an Acceptance Agent and that of a Certifying Acceptance Agent?	An AA Agreement contains the terms and scope of the Agent’s responsibility when assisting Form W-7/SS-4 applicants.	The CAA agreement contains the terms and scope of the Agent’s responsibility when assisting Form W-7 applicants. It will also include additional information for the facilitation of the ITIN process relating to the Agent’s agreeing to verify documentation, complete a Certificate of Accuracy (Form W-7-COA), complete forensic documentation training, provide training to their employees and maintain certain records and information.

Exhibit G (continued)

Question	Acceptance Agent (AA)	Certifying Acceptance Agent (CAA)
What is the difference in the procedures for submitting ITIN application forms?	An AA shall submit to the IRS the ITIN application forms, or approved substitute forms, together with a valid U.S. Federal income tax return (if applicable), required supporting documentation and a letter from the SSA stating that the taxpayer is not eligible to receive a U.S. Social Security Number (if applicable).	The CAA shall submit to the IRS the ITIN application forms, or approved substitute forms, together with a valid U.S. Federal income tax return (if applicable), a Certificate of Accuracy (Form W-7 (COA)) with a copy of the documentation for the applicant (primary, secondary or dependent), except for foreign military identification card, and letter from the SSA stating that the taxpayer is not eligible to receive a U.S. Social Security Number (if applicable). For dependents, CAAs can only authenticate passports and birth certificates.
What are the differences in the procedures for reviewing and submitting required documentation for assignment of an ITIN?	An AA will review documentation to determine whether it is approved evidence of identity and foreign status, before submitting it to IRS along with the completed Form W-7.	A CAA will verify the identity and foreign status of the applicant and submit a Certificate of Accuracy (Form W-7-COA), with a copy of the documentation for the primary and secondary. For dependents, CAAs can **only** authenticate passports and birth certificates. Note: CAAs cannot authenticate foreign military identification cards.
What is the difference between the procedures of IRS compliance checks?	The IRS will specify within the Acceptance Agent Agreement, the checks to verify the Agent's compliance with the Agreement. In particular the procedures must enable the IRS to verify that the Acceptance Agent has adequate procedures in effect to assist the applicant's properly.	The IRS will specify within the CAA Agreement, the compliance checks on the Agent's certifications. The IRS may rely on sampling techniques and/or verification with ITIN recipients to assure the reliability of the Agent's certifications. A CAA must also agree to furnish supporting documentary evidence to the IRS upon request. Where the CAA resides out of the United States, in appropriate cases, assistance may be requested from the tax authorities of the country where the Agent resides.

Exhibit H
Notices and Correspondence

Certifying Acceptance Agents will receive various notices that generate from the processing of Form W-7 applications. A general explanation of the notices follow:

Form 14433 – Return of Original Documents

This IRS Letter is used for the purpose of returning the applicant's original supporting documentation. This Letter is bilingual, displaying both English and Spanish.

CP-565 Notice – Individual Taxpayer Identification Number (ITIN) Assignment Notice

This notice is issued to provide applicants with their assigned or renewed ITIN. Duplicate notices may be sent for various reasons (i.e. a requested name or address change, non-receipt of original assignment letter, etc.). The letter is for informational use only and does not have the same purpose as a Social Security card. IRS does not authorize nor does it endorse its use for any reason beyond tax purposes.

CP-566 – Individual Taxpayer Identification Number (ITIN) Suspense Notice.

This notice acknowledges the receipt of the application and provides an explanation of the reason it cannot be processed, usually as a result of a missing U.S. Federal income tax return or incomplete or missing information. Selective paragraphs identify the individual conditions that prevent Form W-7 processing.

If you receive a CP-566 notice for an application you submitted on behalf of a client, clearly and legibly write the information in the space provided on the notice and return it to the IRS. If you are providing a copy of the "originally" filed Form W-7 make sure to notate in capital letters across the top of the Form W-7, **"COPY – DO NOT PROCESS".** This will prevent the copy from being processed as a new or duplicate application since this could further delay processing.

Note: If you do not respond to this notice within the given time frame, your Form W-7 application may be rejected.

CP-567 – Individual Taxpayer Identification Number (ITIN) Reject Notice.

This notice states that the application has been rejected for the reason specified. Examples of these reasons include (but are not limited to):

1. The applicant has a valid Social Security Number (SSN) and does not qualify for an ITIN.
2. The applicant already has an assigned ITIN;
3. The Internal Revenue Service does not authorize the person who submitted the application to act as an Acceptance Agent;
4. The Acceptance Agent has been removed from the Acceptance Agent Program;
5. A Form W-7 has previously been received and is currently being processed.

If a valid U.S. Federal income tax return was attached to the Form W-7, the tax return will be processed separately under a temporary Internal Revenue Service Number (IRSN).

The Agent/applicant will have to submit a new Form W-7 with attached documentation to begin the ITIN process again.

Exhibit I
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)

Exhibit J
Infractions and Sanctions

Type of Infraction	Definition	Examples	Action/Sanction
None	No finding cited during Compliance review.	N/A	Acceptance Letter
Minor **Note**: Multiple occurrences of any type of infraction can impact the final action/ sanction imposed.	Finding cited during Compliance review that does not impact the taxpayer's ability to secure an ITIN.	- No written Standard of Operation - Failure to notify client that IRS issued temporary TIN - Failure to notify IRS of change in location - Failure to explain the ITIN Process to applicant - Failure to provide applicant with an intake sheet - Failure to maintain copies of all IRS Notices - Failure to maintain copies of required documents in all client files (i.e. Form W-7, COA, etc.)	Warning Letter
Serious **Note:** Multiple occurrences of any type of infraction can impact the final action/ sanction imposed.	Finding cited during Compliance review that impacts the taxpayer's ability to secure an ITIN.	- Information on Form W-7 (COA) not consistent with documents in the files (multiple occurrences) - Invalid signature on Form W-7 (No Power of Attorney) - Failure to complete a Form W-7(COA) - Unauthorized party signed Form W-7 (COA) - Information on Form W-7 (COA) no consistent with documents in the files (one occurrence)	Probation Letter
Flagrant	Finding cited during Compliance review that adversely impacts the taxpayer's ability to secure an ITIN, impedes the review of the organization and/or records, are egregious in nature (i.e. questionable) or willful non-compliance with CAA guidelines as established in Rev. Proc. 2006-10, Acceptance Agent Agreement, Publication 4520	- Failure to submit complete and accurate Forms W-7 (submitting copies of documents for dependents other than passports or birth certificates) - Failure to maintain copies of required documents in all client files (identification documentation or exception documentation) - Failure to complete or provide adequate training to employees - Failure to comply with document retention standards - Seasonal Operations - Accepting expired documentation - Failure to cooperate with Compliance review - Failure to respond to IRS, TIGTA, GAO inquiries	Termination Letter

Exhibit K
Acceptance Agent/Certifying Acceptance Agent Check List
Prior to sending in 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. Limit the documents you accept as proof of identity and foreign status to only those described in this Publication or the Instructions for Form W-7.
4. Ensure that your clients have a federal tax reason for applying for an ITIN.
5. Attach a valid U.S. Federal income tax return to substantiate the filing requirement, unless one of the exceptions to the tax return filing requirement is met. Note: CAAs cannot authenticate foreign military identification cards. We cannot release tax refunds unless the information on the tax return matches the information on the reporting document (i.e. Form W-2, 1099, 1042-S, etc.).
6. Attach the required substantiating documentation for clients who meet an exception to the tax return filing requirement.
7. Attach a copy of a letter or statement from the Social Security Administration stating that the applicant's request for a SSN was denied. (This only pertains to persons who are eligible to receive a SSN).
8. Attach a letter from the Designated School Official or Responsible Officer, (if applicable) stating that the student is here for the purposes of study and will not be receiving income for personal services.
9. Check that you entered a complete date of entry (if applicable) in a month/day/year (MM/DD/YYYY) format or if the applicant has never entered the United States enter "Never entered the U.S." on this line.
10. Enter the date of the application in a month/day/year (MM/DD/YYYY) format.
11. Complete the Acceptance Agent's portion of Form W-7/W-7(SP). Be sure to include your assigned EIN, Office Code and PTIN.
12. Attach Power of Attorney – Form 2848 or Form 8821 (if applicable).
13. Attach Form W-7/W-7(SP) to the front of the U.S. Federal income tax return. If you are applying for more than one ITIN for the same return (such as for a primary taxpayer, a spouse and/or dependents), attach all Forms W-7/W-7(SP) in the order that the individuals are listed on the tax return.
14. Complete, sign and attach Form W-7 (COA) if a Certifying Acceptance Agent.
15. Mail Form W-7, Form W-7(COA) (only applies to Certifying Acceptance Agents) a valid U.S. Federal income tax return (if applicable) and any required supporting documentation to:

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

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

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

Publication 4520 (Rev. 1-2025) Catalog Number 48208Y Department of the Treasury **Internal Revenue Service** www.irs.gov