

## **Caution**

The mailing address for filing this form has been changed to the following:

IRS Tax Pro PTIN Processing Center  
1605 George Dieter PMB 678  
El Paso, TX 79936

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

▶ Information about Form 8946 and its instructions is at [www.irs.gov/form8946](http://www.irs.gov/form8946).

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

**Name** (see instructions)      1 First name      Middle name      Last name

**Applicant's Non-U.S. Physical Address** (see instructions)      2a Street address, apartment number, or rural route number. **Do not use a P.O. box number.**

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

**Birth Information**      3a Date of birth (mm/dd/yyyy)      b Country of birth      4  Male  Female

c Name at birth (if different from line 1 above)  
First name      Middle name      Last name

**Foreign Status and Identification Information**      5 Foreign status and identification document(s) submitted (see instructions)

Passport       Foreign Driver's License       National ID Card

Foreign Voter's Registration Card       U.S. Military ID Card       U.S. Visa

Civil Birth Certificate       Foreign Military ID Card

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

Signature of applicant      Date      Phone number

**For IRS Use Only**

## General Instructions

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

### Future Developments

For the latest information about developments related to Form 8946 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8946](http://www.irs.gov/form8946).

### Purpose of Form

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



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

**SSNs.** Do not complete Form 8946 if:

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

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

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

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

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

### Who Must Apply

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

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



*Only preparers who have a foreign (non-U.S.) address may file this form. If you do not have a foreign address, do not file this form. See How To Apply, later, for more information about submitting documents with this form.*

## How To Apply

**Online.** Go to webpage [www.irs.gov/ptin](http://www.irs.gov/ptin) for information. During the PTIN application process, you will be prompted to complete and mail Form 8946 and supporting documents to the address noted below.

**Applying by mail.** Complete both Form W-12 and Form 8946. Payment of the application processing fee must accompany this form or it will be rejected. The PTIN registration fee for the 2016 calendar year is \$50.00.

- If you are registering for a 2015 PTIN and/or prior calendar year PTIN, the application processing fee for each calendar year is \$64.25.
- **PTIN fees are nonrefundable.**
- A separate PTIN fee (payment) must be submitted for each calendar year a PTIN is requested. See Form W-12 instructions for requesting prior-year PTINs.
- Make checks or money orders payable to “IRS Tax Pro PTIN Fee.”
- Do not paper clip, staple, or otherwise attach the payment to Form W-12.
- Send both forms, the payment for the application processing fee, and the supporting documents to the following address.

IRS Tax Pro PTIN Processing Center  
104 Brookeridge Drive #5000  
Waterloo, IA 50702

Allow 4 to 6 weeks for the IRS to process your application.

**Submission of Form 8946.** Submit the following.

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



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

You can submit original documents or certified copies. A **certified document** is one that the original issuing agency provides and certifies as an exact copy of the original document and contains an official seal from the issuing agency. All certifications must stay attached to the copies of the documents when they're sent to the IRS. Certified documents have a stamp and/or an ink seal (may or may not be raised). Any document certified by a foreign official must be issued by the agency or official custodian of the original record. The foreign certification must clearly certify that each document is a true copy of the original. All certifications must stay attached to the copies of the documents when they are sent to the IRS.



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

**If you submit an original valid passport (or a certified copy of a valid passport), you do not need to submit any other documents.** Otherwise, you must submit two current documents that, when the combined information on the documents is taken into account, verify your identity **and** your status as a foreign person. At least one document must contain your photograph. The documents must be government issued. Examples of acceptable supporting documents are listed in the following table. If you submit copies of documents that display information on both sides, copies of both the front and back must be attached to the Form 8946. Do not attach expired documents.

Supporting Documents	Can be used to establish:	
	Foreign Person Status	Identity
Passport (the <b>only</b> stand-alone document)	<b>X</b>	<b>X</b>
Visa issued by U.S. Department of State	<b>X</b>	<b>X</b>
U.S. Military ID card		<b>X</b>
Foreign driver's license		<b>X</b>
Foreign Military ID card	<b>X</b>	<b>X</b>
Foreign voter's registration card	<b>X</b>	<b>X</b>
Civil birth certificate	<b>X*</b>	<b>X</b>
National ID card	<b>X</b>	<b>X</b>
* Can only be used to establish foreign person status if it is a foreign document.		

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



*You must submit the proper supporting documents with Form 8946. If you do not provide the proper supporting documents, your application will not be processed. The application processing fee is not refundable, and it will not be returned to you because you failed to submit the proper supporting documents.*

### Specific Instructions

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

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



*If the address you want to enter on line 2 is a U.S. address, you cannot file this form.*

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

**Line 5.** Check the box indicating the type of document(s) you are submitting for foreign status and identification. You must submit documents as explained earlier under *How To Apply*.

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

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

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

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

- Recordkeeping** . . . . . 2 hr., 37 min.
- Learning about the law or the form** . . . . . 34 min.
- Preparing and sending the form** . . . . . 1 hr., 40 min.

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