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Major Changes to Improve the ITIN W-7 Process to Secure an ITIN



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What is an ITIN?

- Individual Taxpayer Identification Number
- Established in 1996 to facilitate tax processing
- 9 digit number beginning with 9



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An ITIN Does Not

- Entitle the recipient to Social Security benefits
- Qualify for Earned Income Tax Credit (EITC)
- Change an individual's immigration status
- Authorize an individual to work in the U.S.



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Who needs an ITIN?

- Individuals who have a U.S. filing or reporting requirement but are not eligible for a Social Security Number (SSN)
- Non-residents needing an ITIN to claim a tax treaty benefit or reduced withholding rate



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ITIN Program Changes

- Effective January 1, 2013
 - Identification Document requirements
 - ITIN Certification Changes and Exceptions
 - CAA Application Process



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Identification Documentation

- Original identification documents
- Certified copies from the issuing agency
- Exception to documentation requirement



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Alternative to Submitting Original Documents

- Taxpayer Assistance Centers
- Tax Attachés
- Student and Exchange Visitor Program (SEVP)
- Certifying Acceptance Agents



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Taxpayer Assistance Centers

- Applicant must appear in person (including children)
- Authenticate National ID and Passport on initial application
- Mail Form W-7 package for processing
- Location posted on IRS.gov



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Tax Attachés

- Applicants must appear in person (including children)
- Authenticate all 13 identification documents
- Mail Form W-7 package for processing



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Student and Exchange Visitor Program

- Announce October 21, 2012
- Authenticate documents for primary, secondary, and dependents under exception
- Procedures not applicable when filing a federal return



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Certifying Acceptance Agents

- Tax practitioner required to have a Practitioner Tax Identification Number (PTIN)
- Forensic Document Training
- Authenticate documents for the primary and secondary applicant – in person submission
- Original or certified copies for dependents mailed with W-7 application



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