



IRS



Understanding Your IRS Individual Taxpayer Identification Number **ITIN**



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UNDERSTANDING YOUR IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

IRS assistance is available to help you
prepare your Form W-7/W-7(SP)

In the United States, call:
1-800-829-1040 (toll-free) or

Make an appointment at your local IRS Taxpayer Assistance Center
(TAC) by calling 1-844-545-5640.

For listings of your local IRS TACs or IRS authorized Acceptance
Agents, go to <https://www.irs.gov>.

Persons outside the U.S. may call
1-267-941-1000 for assistance
(this is not a toll-free call).

WHAT'S NEW:

Medical/School records checklist. We added a new detailed medical/
school records checklist at the end of the publication.

Expanded discussion of allowable tax benefit. We added qualifying
surviving spouse to the list of allowable tax benefits. Also, we added a
TIP explaining what it takes to demonstrate if a dependent qualifies for
an allowable tax benefit.

Form W-7 can be submitted for a dependent claimed for the child and
dependent care credit or credit for other dependents even if the return
has no tax to be reduced by those credits. See *Allowable tax benefit*, later,
for more information.

IMPORTANT INFORMATION TO NOTE:

1. Because of the Tax Cuts and Jobs Act (TCJA) of 2017, the deduction
for personal exemptions was suspended beginning in tax year 2018.
As a result, 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 federal return. The individual must be listed
on an attached U.S. federal tax return for an allowable tax benefit.
See "what is an allowable tax benefit?" later, for more information.

2. A passport is a stand-alone document for proof of your "identity"
and "foreign status" only. If you submit a valid passport (or copy
certified by the issuing agency), you do not need to submit a
combination of at least two or more other current documents from
the Table on Page 17. However, any supplemental documentation
to prove "Exception" criteria, must always be submitted along with
your Form W-7

Note: A passport without a date of entry into the United States will
no longer be accepted as a stand-alone identification document for
certain dependents. See *Dependency/Exemption Issues* on Page
11 for more information.

3. You may not e-file a tax return(s) using an ITIN in the year in which
it is received. If you apply for and receive an ITIN this year, you
may not e-file any tax return using that ITIN (including prior year
returns) until next year. (See Page 8 for additional information on
e-filing).

4. The entry date in the U.S. (Line 6d, Form W-7) must contain the
complete date on which you entered the United States for the
purpose for which you are requesting an ITIN. The date should be
entered in month/day/year format (mm/dd/yyyy). If you have not
entered the U.S. enter "Never entered the United States" on this
line.
5. Copies of a passport must include the U.S. visa pages if a visa is
required for your Form W-7 application. (For example, if you check
reason box (f) or (g) on Form W-7, make sure to include a copy of
the visa).
6. **Expired ITINs.** If your ITIN wasn't included on at least one U.S.
federal tax return for the last three consecutive tax years, it expires
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.

REMINDERS:

1. All documents must be original documents or copies certified by the
issuing agency.
2. Apply using the most current Form W-7, Application for IRS
Individual Taxpayer Identification Number or Form W-7(SP),
Solicitud de Número de Identificación Personal del Contribuyente
del Servicio de Impuestos Internos. All subsequent notices and
correspondence will be sent to you in the language of the original
Form W-7/W-7(SP) that you submit to IRS.
3. All ITIN applications (including those submitted by Acceptance
Agents) must have a valid U.S. Federal income tax return attached
to Form W-7. ITINs will not be assigned prior to the taxpayer filing a
valid U.S. Federal income tax return (Form 1040, 1040NR, 1040X), to
pay or claim withheld taxes unless an "exception" to the tax return
filing requirement is met (see "Exceptions" later in this publication)
or you are renewing your ITIN.
4. If an ITIN is being requested for a dependent under 14 years of age
(18 if a student) then one of the supporting documents to prove
"foreign status" and "identity" must be a Birth Certificate, unless a
passport is submitted.
5. Supply original proof of identity and foreign status documents or
copies certified by the issuing agency – there are only 13 acceptable
documents (see the "Supporting Documentation Table" later in this
Publication). The IRS will only accept original documents or copies
certified by the issuing agency. If you will need your documentation
for any purpose within 60 days of submitting your ITIN application,
you may wish to schedule an appointment to apply in person at
designated IRS Taxpayer Assistance Centers (TACs) where your
original documents or certified copies will be reviewed and returned
to you immediately. See <https://www.irs.gov/help/contact-your-local-irs-office> for more information on services offered by TACs. If your
documents have not been returned after 60 days, or if your mailing
address has changed since submitting your application, you may
call 1-800-829-1040 (toll-free within the United States). Taxpayers
overseas can call 1-267-941-1000 (not a toll -free number) for
assistance.
6. First apply for a Social Security Number (SSN) if entering the U.S.
with a green card or visa that permits you to obtain employment
in the U.S. If the Social Security Administration (SSA) determines
you aren't eligible for an SSN, a letter of denial must be obtained
and attached to your Form W-7. This requirement applies if you are
requesting an ITIN under an "exception". Refer to "Exceptions" for
additional information for students, researchers and professors and
individuals receiving honoraria payments.
7. If submitting a Power of Attorney (POA) with your Form W-7
application, use IRS Form 2848. Substitute POAs must contain
all elements of Form 2848, and if in a foreign language, you must
provide a certified English translation.

8. Mail Form W-7/W-7(SP), proof of identity documents and a valid U.S. Federal income tax return, if applicable, to:

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

If you are using a private delivery service and need to provide a street address, 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

CAUTION: If you are attaching your tax return to the Form W-7, do not use the mailing address in the instructions for your tax return. Do not send a “copy” of the return to any other IRS office.

You can apply for an ITIN by mail or by appointment at any designated IRS TAC in the United States.

You can also apply through an Acceptance Agent, (see “What are Acceptance Agents?” later in this publication).

The IRS will send your ITIN in the form of an assignment letter. An ITIN does not change your immigration status or grant your right to work in the United States. An ITIN is for tax purposes only.

GENERAL INFORMATION

What is an ITIN?

An ITIN is a tax processing number, issued by the Internal Revenue Service, for certain resident and nonresident aliens, their spouses, and their dependents. 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. 9XX-7X-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.

What is the purpose of an ITIN?

ITINs are used for federal tax purposes only, and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers.

An ITIN:

1. Does not authorize work in the U.S. or provide eligibility for Social Security Benefits or the Earned Income Tax Credit.
2. Is not valid for identification outside of the tax system.
3. Does not change immigration status.

An applicant must enter his/her ITIN in the space provided for the SSN when completing and filing a U.S. Federal income tax return (Form 1040, 1040NR, 1040X).

NOTE: Applicants are required to file their Form W-7/W-7(SP) with a valid U.S. Federal income tax return attached, unless they meet an exception to return filing (see “Exceptions”).

Are ITINs valid for identification?

ITINs are not valid for identification outside of the tax system and should not be offered as identification for non-tax purposes. ITIN applicants are not required to apply in person.



Who must apply?

Any individual who is not eligible to obtain a SSN but who must furnish a taxpayer identification number to the IRS must apply for an ITIN on Form W-7/W-7(SP).

Do not complete Form W-7/W-7(SP) if you have a SSN or if you are eligible to obtain a SSN (i.e., A United States citizen or person lawfully admitted for employment).

Applicants must have a valid filing requirement and file a valid U.S. Federal income tax return with their ITIN applications, unless they meet one of the exceptions listed later in this publication.

NOTE: Exceptions relate to the tax return filing requirement. They do not relate to the tax purpose. Therefore, all individuals must have a tax purpose for requesting an ITIN, whether or not a U.S. Federal income tax return is submitted to the IRS with Form W-7.

To determine if you have a filing requirement, see **Publication 17**, Your Federal Income Tax, or **Pub. 519**, U.S. Tax Guide for Aliens.

Examples of who needs an ITIN:

- A nonresident alien individual eligible to obtain the benefit of a reduced tax withholding rate under an income tax treaty. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities.
- A nonresident alien individual not eligible for a SSN who is required to file a U.S. Federal income tax return or who is filing a U.S. tax return only to claim a refund.
- A nonresident/resident alien individual not eligible for a SSN who elects to file a joint U.S. Federal income tax return with a spouse who is a U.S. citizen or resident.
- A U.S. resident alien (based on the substantial presence test) who files a U.S. Federal income tax return but who is not eligible for a SSN. For information about the substantial presence test, see **Pub. 519**.
- An alien spouse, claimed as an exemption on a U.S. Federal income tax return, who is not eligible to obtain a SSN. **Note: A spouse can be claimed as an exemption only for tax year 2017 and prior.**
- An alien individual eligible to be claimed as a dependent for the purposes of claiming an allowable tax benefit on a U.S. Federal income tax return but who is not eligible to obtain a SSN. To determine if an alien individual is eligible to be claimed as a dependent on a U.S. Federal income tax return, see **Pub. 501**, Dependents, Standard Deduction, and Filing Information and **Pub. 519**. **Note: A dependent can be claimed as an exemption only for tax year 2017 and prior.**
- A nonresident alien student, professor, or researcher who is required to file a U.S. Federal income tax return but who is not eligible for a SSN.

If you have an application for a SSN pending, do not file Form W-7/W-7(SP). Complete Form W-7/W-7(SP) only when the SSA notifies you that you aren't eligible for an SSN. Proof that the SSA denied your request for a SSN must be included with your submission of Form W-7/W-7(SP), whether you are attaching your U.S. Federal income tax return or requesting an ITIN under one of the “exceptions”.

To request a SSN, use Form SS-5, “Application for a Social Security Card, (Original, Replacement or Correction)”. This form can be obtained from the SSA or downloaded from the IRS web site at <https://www.ssa.gov/forms>. To find out if you are eligible to obtain a SSN, contact your nearest SSA Office.

IMPORTANT NOTE: If you are filing for an extension of time to file a United States Federal income tax return (Form 4868 or Form 2688) or making an estimated payment with Forms 4868, 2688, or Form 1040-ES/1040-ES (NR), “Estimated Tax for Individuals/Estimated Tax for Nonresident Aliens” do not file the Form W-7/W-7(SP) with these forms. Write “ITIN

TO BE REQUESTED” wherever the ITIN or SSN is requested. An ITIN will be issued **only** after you have filed a valid U.S. Federal income tax return and have met all other requirements.

How do I apply for an ITIN?

You must complete Form W-7/W-7(SP) and attach a valid U.S. Federal income tax return, unless you qualify for an exception. Include your original, or copy certified by the issuing agency of identity documents along with the “letter of denial” from the SSA (if applicable). Because you are filing your tax return as an attachment to your ITIN application, you should not mail your return to the address listed in the Form 1040, 1040A or 1040EZ instructions. Instead, send your return, Form W-7/W-7(SP) and proof of identity documents to the address listed in the Form W-7 instructions:

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

You may also apply using the services of an IRS-authorized Acceptance Agent or visit an IRS Taxpayer Assistance Center (TAC) instead of mailing the information to the IRS. Service at TACs is by appointment only. Appointments can be scheduled by calling 1-844-545-5640.

TACs are available to:

- Assist taxpayers in the preparation of the Form W-7/W-7(SP).
- Answer questions about Form W-7/W-7(SP).
- Review and/or validate your identity. Designated TAC offices will verify original documentation and certified copies of documentation from the issuing agency for primary and secondary applicants and dependents in person. For dependents, TACs can verify passports, national identification cards, and birth certificates only.
- Forward your Form W-7/W-7(SP), and accompanying U.S. Federal income tax return, if applicable, to the IRS processing service center.

Telephone assistance is also available by calling the IRS toll-free number at 1-800-829-1040 (inside the United States) for information and help in completing your Form W-7/W-7(SP) and your tax return.

International applicants may call 1-267-941-1000 (not a number) for assistance. This number is not available for residents of the U.S.

REMINDER: Use the most current version of Form W-7 to avoid delays in processing or the application being returned to you. For your convenience, you can download Form W-7 at <https://www.irs.gov/dmaf/form/fw7>, complete, print then sign the Form W-7.



Should spouses and dependents apply for or renew their ITINs?

Beginning in tax year 2018, 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, form or check the box on the return 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 is required that checks the HOH filing status box and lists the applicant as a dependent. 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.

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 qualifying child or qualifying relative who is also your son, stepson, daughter, or stepdaughter, and must have lived with you the entire year (including temporary absences). See Pub. 501 for more information.

CAUTION: An ITIN will not be assigned or renewed for a HOH or QSS 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.

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). Form W-7 can be submitted for a dependent claimed for the CDCC even if the tax return has no tax to be reduced by the CDCC. If Form W-7 is submitted to claim CDCC, then an attached tax return and Form 2441 that list the applicant as a qualifying person are required. See Pub. 503 for more information.

Credit for other dependents (ODC). Form W-7 can be submitted for a dependent claimed for the ODC even if the tax return has no tax to be reduced by the ODC and Schedule 8812 is not included. If Form W-7 is submitted to claim a dependent for the ODC, then an attached tax return that lists the applicant as a dependent with the “**Credit for other dependents**” box checked next to their name is required. 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.

TIP: Listing a dependent on the attached tax return is not an allowable tax benefit on its own. If your dependent qualifies you for the ODC or a filing status, be sure to check the box for the ODC or the filing status. For example, when preparing your tax return, tax software might not automatically check the “Credit for other dependents” box for a dependent with no taxpayer identification number listed on the tax return. You need to make sure this box is checked. We will enter the ITIN on your return when we issue the ITIN.

When will my ITIN expire?

ITINs that haven't been included on a U.S. federal tax return at least once in the last three consecutive tax years 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. ITINs **assigned before 2013**, that were never renewed, have expired. Expired ITINs must be renewed in order to avoid delays in processing your tax return. For more information, see *How do I renew my ITIN?* later, or visit <https://www.irs.gov/individuals/individual-taxpayer-identification-number>.

How do I renew my ITIN?

ITINs only need to be renewed if there is a federal tax filing purpose for the ITIN. You must complete Form W-7/W-7(SP), attach a valid U.S. Federal income tax return, unless you qualify for an exception, and include your original identification documents or certified copy from the issuing agency

along with the "letter of denial" from the SSA (if applicable). Send your complete package to:

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

Refer to "How Do I Apply for a new ITIN?" for services provided by Acceptance Agents, IRS Taxpayer Assistance Centers (TACs), and toll-free services.

Your Form W-7 ITIN renewal application will be processed at the IRS Austin Service Center listed above and your identification documents will be returned within 60 days of receipt and processing of the Form W-7/W7(SP). For additional information, see "How long does it take to get an ITIN?".

REMINDER: Use the most current version of Form W-7 to avoid delays in processing or the application being returned to you. 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.

What do I do if my name has changed since I received my ITIN?

If the change affects your legal name, you will need to request a name change by sending a letter directly to the address listed under "Where do I file my Form W-7/W-7(SP)?", later. Include an explanation of the circumstances leading to the change (marriage, divorce, etc.) and submit documentation to support your request. Examples include:

- A copy of a marriage license.
- A copy of a divorce certificate.
- An official court related document validating the name change.

Deceased Taxpayers

When an ITIN is being 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 requirements in the Form W-7 instructions 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	<ul style="list-style-type: none">■ Form W-7■ U.S. individual federal income 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	<ul style="list-style-type: none">■ Form W-7■ U.S. individual federal income tax return■ Documentation substantiating "identity" and "foreign status" of the deceased along with■ A court certificate showing your appointment
(c) Not the surviving spouse claiming a refund on a joint return and there was no executor or administrator of the deceased's estate appointed	<ul style="list-style-type: none">■ Form W-7■ U.S. individual federal income 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 into the United States is submitted.

Where can I get a Form W-7/W-7(SP)?

Forms can be obtained by:

- Calling 1-800-829-3676 within the continental United States only. Bulk quantities may also be ordered through this number.
- Using a personal computer to download Form W-7/W-7(SP) from our world wide web site at <https://www.irs.gov/pub/irs-pdf/fw7.pdf>
- Visiting the nearest IRS Taxpayer Assistance Center
- Writing to:

Internal Revenue Service
National Distribution Center
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

What information must be included on Form W-7/W-7(SP)?

Form W-7/W-7(SP) will request the following type of information:

- Application type (check box)
- Reason you're submitting Form W-7
- Applicant's full name (and birth name if different)
- Applicant's mailing address
- Applicant's foreign address
- Applicant's date and place of birth
- Applicant's country of citizenship
- Information about a passport or visa
- Previously assigned ITIN on Line 6f (if renewing)
- The signature of the applicant, or if the applicant is a dependent under the age of 18, it may be the signature of the parent, court appointed guardian or Power of Attorney. (see "Signature" later in this Publication).



NOTE: Applicants are required to file their Form W-7/W-7(SP) with a valid U.S. Federal income tax return attached, unless they meet an exception to return filing (see "Exceptions").

General information for the completion of Form W-7/W-7(SP) begins on Page 11.

Where do I attach my Form W-7/W-7(SP)?

If you are applying for an ITIN, and required to file a U.S. Federal income tax return with this form, attach Form W-7/W-7(SP) to the **front** of your return. If you are applying for more than one ITIN for the same return (such as for a spouse or dependents) attach all Forms W-7/W-7(SP) in the order that the individuals are listed on the tax return.



Where do I file my Form W-7/W-7(SP)?

By Mail:

Mail your completed application, your original U.S. Federal income tax return, if applicable, and any other substantiating or supporting identification documents listed on the Supporting Documentation Table 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

CAUTION: Do not use the mailing address in the instructions for your U.S. Federal income tax return; use the address above. Do not send a copy of the return to any other IRS office.

In Person: Designated IRS Taxpayer Assistance Centers (TACs) can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents. For dependents, TACs can verify passports, national identification cards, and birth certificates. These documents will be returned to you immediately. Service at TACs is by appointment only. Appointments can be scheduled by calling 1-844-545-5640. See <https://www.irs.gov/help/contact-your-local-irs-office> for a list of designated TACs that offer ITIN document authentication service. TACs that don't offer ITIN document authentication service will mail the original documents, Form W-7, and tax return to the IRS Austin Service Center for processing.

Through Acceptance Agents: You can also apply through an Acceptance Agent authorized by the IRS to facilitate the ITIN application process for you. To obtain a list of authorized Acceptance Agents in your area, visit the IRS website at <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>.

REMINDER: Keep a copy of your application for your records.

What are Acceptance Agents?

Acceptance Agents (AAs) are persons (individuals or entities (colleges, financial institutions, accounting firms, etc.)) who have entered into formal agreements with the IRS that permit them to assist applicants in obtaining ITINs. An AA will need to submit original documentation or certified copies of the documentation from the issuing agency to the IRS for all applicants.

Certifying Acceptance Agents (CAAs) are individuals or entities who assume a greater responsibility. They are authorized to verify the applicant's claim of "identity" and "foreign status" by reviewing supporting documentation and verifying the authenticity, accuracy and completeness of the documents for primary and secondary taxpayers and dependents. CAAs can review, authenticate the original documents or certified copies from the issuing agency, and submit to the IRS the completed Form W-7, U.S. federal income tax return, if applicable, with a copy of documents for primary and secondary taxpayers, except for foreign military identification cards. For dependents, CAAs can only verify passports and birth certificates. In addition, once the ITIN is issued, the CAA receives your number directly from IRS.

IRS does not charge a fee to obtain an ITIN, however, a person acting as an AA/CAA may charge a fee for their services. A list of authorized Acceptance Agents is available on the IRS website at <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>.

NOTE: Acceptance Agents only assist in the application process and are not authorized to issue the ITIN directly.

Will I have to pay to get an ITIN?

The IRS does not require payment of a fee for issuing an ITIN. However, fees may apply if you choose to use the services of an Acceptance Agent.

When should I apply for my ITIN?

If you're applying for an ITIN, complete Form W-7/W-7(SP) as soon as you are ready to file your U.S. Federal income tax return, since you must attach the return to your application. However, if you meet one of the exceptions to the tax return filing requirement, submit your completed Form W-7/W-7(SP), along with your proof of "identity" and "foreign status" and the required supplemental documents to substantiate your qualification for the exception, as soon as possible after you determine you are covered by an exception. You can apply for an ITIN any time during the year; however, if the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. If your ITIN has expired and the ITIN will be included on a U.S. federal tax return, you must submit a renewal application. If your ITIN won't be included on a U.S. federal tax return, you don't need to renew your ITIN at this time.

NOTE: Spouses and dependents who are renewing their ITINs to claim an allowable tax benefit will need to attach a U.S. federal tax return to

Form W-7/W-7(SP). See "Do spouses and dependents need to renew their ITINs?" earlier.

How long does it take to get an ITIN?

If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning your tax identification number usually within seven weeks (up to 11 weeks if requested during peak tax time (January 15 through April 30) or from abroad). Applications mailed from abroad may take considerably longer. If you have not received a response within the referenced time period, you may call 1-800-829-1040 (toll-free within the United States) to request the status of your application. Taxpayers overseas can call 1-267-941-1000 (not a toll-free number).

Can I get an ITIN if I am an undocumented alien?

Yes, if you are required to file a U. S. Federal income tax return or qualify to be listed on another individual's tax return as a spouse or dependent, you must have either a valid SSN or an ITIN. Spouses and dependents can only be claimed as exemptions for tax years prior to 2018. If you are an undocumented alien and cannot get a SSN, you must get an ITIN for tax purposes. Remember, having an ITIN does not:

- Give you the right to work in the United States,
- Change your immigration status, or
- Entitle you to the Earned Income Tax Credit or Social Security benefits.

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 any tax return (including prior year returns) 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.

Is the Form W-7 available in any foreign language?

Yes, this form is available in Spanish as Form W-7(SP), Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos.

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. For applicants requesting an ITIN, a valid U.S. Federal income tax return for which the ITIN is needed and, if applicable, the letter of denial from the SSA if not eligible to receive an SSN (See Employment Issues, later). However, if one of the exceptions to the tax return filing requirement applies, you must also attach the documentation that is required to support that exception.
2. The original documents or copies of documents certified by the issuing agency that substantiate the information provided on the Form W-7/W-7(SP). The supporting documentation must be consistent with the applicant's information provided on Form W-7/W-7(SP). For example, the name, date of birth and country of citizenship on the document you submit, must be the same as lines 1a, 1b, 4 and 6a of the Form W-7/W-7(SP).

NOTE: IRS will mail your original documents (passport, etc.) back to you at the mailing address you entered on your Form W-7. If you plan to move, ensure that you use a mailing address where you will be able to receive your mail. By visiting a designated IRS TAC office to apply for an ITIN, an IRS employee can review your original documents or certified copies and return them to you immediately. This alleviates any long delays waiting for your original documentation (passports, etc.) to be returned to you by mail. Service at TACs is by appointment only (see Page 7 for additional information on TAC offices).

Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents.

The documentation you present must:

1. Verify your identity by containing your name and photograph and support your claim of foreign status. (see “Supporting Documentation Table” in the Exhibits).
2. Be an original document
3. Be a copy of an original document if you do any of the following:
 - Have the copies certified by the issuing agency of the original record.
 - Officers at U.S. Embassies and Consulates overseas may provide certification and authentication services. Contact the Consular Section, American Citizens Services of the U.S. embassy or consulate in advance to determine the hours of operation for these services.
4. Notarized copies are only acceptable for dependents and spouses of U.S. military personnel applying from overseas without an SSN who need an ITIN. Military spouses use box “e” Form W-7 and dependents use box “d”. A copy of the servicemember’s U.S. military ID is required if the documents are notarized. Additionally, the applicant must be applying from an overseas or APO/FPO address.

NOTE: Spouses and dependents can only be claimed as exemptions for tax years 2017 and prior.

5. 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.

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.

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.

“Original” documents you submit will be returned to you. You do not need to provide a return envelope. “Copies” of documents will not be returned. If your original documents are not returned within 60 days, you may call the IRS (see “Telephone Help”) to inquire as to the status. Applicants are permitted to include a prepaid Express Mail or courier

envelope for faster return delivery of their documents. The IRS will then return the documents in the envelope provided by the applicant.

What documents are acceptable as proof of identity and foreign status?

IRS has streamlined the number of documents the agency will accept as proof of identity and foreign status to obtain an ITIN. If you submit an original passport or a certified copy of a valid passport you do not need to submit any other documents from the list below.

However, passports without a date of entry into the United States for dependents who are not from Canada or Mexico, or dependents of U.S. military personnel stationed overseas cannot be used as a stand-alone document. Additional original documentation to verify U.S. residency must be provided by these applicants. See Dependency/Exemption Issues on Page 10.

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

If you do not have a passport, you must provide a combination of current documents (at least two or more) that show your name and photograph and support your claim of identity and foreign status. With the exception of children under 14 years of age (under 18 years of age if a student), at least one document you present must contain a recent photograph. If you are requesting an ITIN as a “dependent”, documentation to prove “foreign status” and “identity” must include a civil “Birth Certificate”, unless a Passport is submitted.

NOTE: If you submit 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.

Listed below are the only documents that will be accepted by IRS:

1. Passport (stand-alone document)*
2. United States Citizenship and Immigration Services (USCIS) photo identification
3. Visa issued by the US Department of State
4. United States driver’s license
5. United States military identification card
6. Foreign driver’s license
7. Foreign military identification card
8. National identification card. The document must be current, and contain the individual’s name, address, photograph, date of birth and expiration date (i.e. Mexican Matricula card)
9. U. S. State identification card
10. Foreign voter’s registration card
11. Civil birth certificate **
12. Medical records (dependents only – under 6 years of age;)**
13. School Records (dependents only under 24 years of age if a student) **

* Passport must have a date of entry into the United States for dependents, unless they are dependents from Canada or Mexico, U.S. military personnel stationed overseas, and are either listed on a submitted return for tax years 2017 or earlier or are claimed for any allowable tax benefit other than the credit for other dependents (ODC).

**May be used to establish foreign status only if documents are foreign.

NOTE: You may subsequently be requested to provide a certified translation of foreign language documents.

If you have applied for a Social Security Number, but the Social Security Administration has denied your request, your ITIN application must also contain an official letter, form, or other documentation from the SSA providing proof that your application was denied. (This pertains only to persons who have been issued a Visa from the U.S. Department of State that enables them to obtain a SSN.) This proof must be attached to your Form W-7/W-7(SP) or your application for an ITIN will be rejected.

Students who enter the U.S. on an “F”, “J”, or “M” visa, but who will not be employed and are here only for the purpose of study, or persons present in the U.S. who are receiving only honoraria payments, do not have to go to the SSA to try and obtain a Social Security Number first. A letter from the Designated School Official (DSO), Responsible Officer

(RO) or Authorized School Official can be submitted in lieu of a letter from the SSA when a U.S. Federal income tax return is attached or when an exception is being claimed. 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). (See the Exception Chart at the end of this publication.)

What is a National Identification Card?

Some foreign governments issue identification cards to their citizens. IRS will accept these cards as proof of identity and foreign status in combination with other documents described above if the card is current (i.e. not expired) and contains the applicant's name, address, photograph, and date of birth.

EXCEPTIONS

What are the "exceptions" to the requirement to attach a U.S. Federal income tax return?

ITIN applicants must attach a valid U.S. Federal income tax return to their Form W-7 application, there are limited circumstances under which an ITIN will be issued without an attached return. If any of the five exceptions listed below apply to you, you will not need to attach a tax return to your W-7/W-7(SP).

These exceptions are explained in detail in the Exhibit section at end of this Publication. If you claim an exception to the requirement to submit a valid original U.S. Federal income tax return with Form W-7/W-7(SP) you must submit proof of your claim instead of the tax return.

NOTE: Applicants with a VISA that is valid for employment, and who will be employed in the U.S., should first apply for a SSN with the Social Security Administration (SSA).

If you are unable to obtain a SSN after completing Form SS-5, a denial letter from the SSA must be attached to your Form W-7/W-7(SP) or your application will be rejected. Remember, you are not eligible for an ITIN if you are eligible to obtain a SSN.

Exception 1. Third Party Withholding on Passive Income;

■ Third Party Withholding on Passive Income. IRS information reporting and/or tax withholding is required and apply to third parties (frequently banks and other financial institutions), who will request a TIN from you to enable them to comply with U.S. Treasury Regulations. To obtain an ITIN under this exception, you must include supporting documentation with your Form W-7/W-7(SP) showing that you own an asset that generates income subject to IRS information reporting and/or tax withholding requirements that will take place within the current tax year. An original letter or signed statement from your bank, financial institution or withholding agent must be attached.

Exception 2. Wages, Salary, Compensation and Honoraria Payments with Tax Treaty Benefits Claimed; Scholarships, Fellowships and Grants with Tax Treaty Benefits Claimed; Scholarships, Fellowships and Grants – No Tax Treaty Benefits Claimed; or Gambling Winnings with Tax Treaty Benefits Claimed

■ Wages, Salary or Compensation and Honoraria Payments* – Tax Treaty Benefits claimed. IRS information reporting and tax withholding is required by law and apply to third parties who will request a TIN from you to enable them to comply with U.S. Treasury Regulations. To obtain a TIN under this exception, you must attach a letter from the SSA denying your request for a Social Security Number.

* Individuals present in the U.S. who are receiving honoraria payments only, do not have to apply for a SSN or submit letter of denial from the SSA. A letter from the Authorized School Official who extended the invitation will suffice.

■ Scholarship, Fellowship or Grant Income. IRS information reporting and/or tax withholding is required by law and apply to third parties who will request a TIN from you to enable them to comply with U.S.

Treasury Regulations. 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. Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors, their spouses and dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} An original certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).

■ Gambling Winnings – Tax Treaty Benefits claimed. If you are a nonresident alien visitor with gambling winnings, your Form W-7/W-7(SP) will be processed under an exception (2) only if submitted through the appropriate gaming official serving as an authorized IRS ITIN Acceptance Agent.

Exception 3. Third Party Reporting of Mortgage Interest

Under the Internal Revenue laws, most recipients (lenders) of home mortgage interest report the amount of interest they receive from the borrower to both the IRS and the borrower. This reporting is usually done on a Form 1098, Mortgage Interest Statement. First time filers who secure a home loan may seek an ITIN to provide to their lender.

Exception 4. Third Party Withholding – Disposition by a Foreign Person of United States Real Property Interest

A tax 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. This withholding serves to collect the tax that may be owed by the foreign person. In some instances, the foreign person may apply for a withholding certificate to reduce or eliminate withholding on the disposition of the real property. An ITIN would be needed for this transaction. This exception may also apply if you have a notice of non-recognition under Treasury Regulations section 1.1445-2(d)(2). See the Exception Tables for more details on Exception 4.

Exception 5. TD-9363.

This exception may apply if you have an IRS reporting requirement under Treasury Decision 9363 and are submitting Form W-7, and supplemental documentation. See the Exception Tables for more details on Exception 5.

DEPENDENCY/EXEMPTION ISSUES

(See IRS Publication 501, Dependents, Standard Deduction, and Filing Information, for who qualifies to be claimed as a dependent.)

What are the rules for proof of residency for dependents?

Residents of Mexico, Canada, or U.S. nationals must use the same rules as U.S. citizens to determine who is a dependent and for which dependents exemptions can be claimed. For residents of the Republic of Korea (South Korea) there are two additional requirements, and for students and business apprentices from India they must also be able to claim the benefits of the United States-India tax treaty. See Pub. 501 for additional information and to determine who may qualify as a dependent.

NOTE: Dependents can be claimed as exemptions only for tax years 2017 and prior.

The dependent for which the Form W-7 is being submitted must be listed on the attached U.S. Federal income tax return.

Applicants claimed as dependents need to prove U.S. residency unless the applicant is a dependent of U.S. military personnel stationed overseas, or the applicant is proving foreign status from Canada or Mexico and is claimed for any allowable tax benefit other than the credit for other dependents (ODC). All other applicants claimed as dependents, including applicants from Canada or Mexico claimed for the ODC, are required to submit at least one of the following original documents as proof of U.S. residency unless a passport is submitted with a date of entry (i.e., Customs and Border Protection (CBP) admitted date stamp or I-94 showing an entrance date) into the United States.

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

NOTE: If your request for an Adoption Taxpayer Identification Number (ATIN) has been denied your dependent may be eligible for an ITIN. If you live abroad and are requesting an ITIN for a foreign child who has been adopted or legally placed in your home pending adoption, remember to include a copy of the legal documents evidencing your relationship to the child.

EMPLOYMENT ISSUES

Are ITINs valid for work purposes?

ITINs do not authorize individuals to work in the United States and are not valid for employment purposes. However, if you are required to file a U. S. Federal income tax return and are ineligible to receive a SSN, you must obtain an ITIN.

Which aliens are eligible to receive Social Security Numbers?

Certain aliens by virtue of their nonimmigrant status are authorized to work in the United States. Some of the individuals must apply to

the United States Citizenship and Immigration Services (USCIS) for an Employment Authorization Document (EAD). Any nonresident alien holding an EAD, or who is already authorized to work in the United States, is eligible to receive a SSN.

If you have an EAD, do not complete a Form W-7/W-7(SP) application unless the SSA has rejected your request for a SSN. Supporting documentation from the SSA substantiating the denial must be attached to your application. For more information on who is eligible to receive a Social Security Number, refer to the Social Security Administration website at <http://www.socialsecurity.gov>.

What student visas qualify for employment?

Students who enter the United States under certain U.S. visas may be eligible to work in the United States. For more information on who is eligible to work and who must apply for an EAD, refer to the U.S. Citizenship and Immigration Services (USCIS) web site at <https://www.uscis.gov>.

Which foreign students qualify for ITINs?

The employment rules for foreign students in the United States are set forth in appropriate United States Customs and Immigration Services (USCIS) laws and regulations. Information on these laws and regulations can be obtained from the nearest USCIS office, the USCIS website at <https://www.uscis.gov>, or the appropriate office of the foreign students' university or learning institution. Generally, foreign students eligible to work in the United States, and who will be employed, should apply for a SSN. However, if they are denied a SSN, they may be eligible to apply for an ITIN by attaching the documentation from the SSA, substantiating the denial, to their Form W-7. (See the Exception Chart in the back of this publication for additional information on F-1, J-1 and M-1 students).

GENERAL INFORMATION FOR COMPLETION OF FORM W-7/W-7(SP)

Line by Line Instructions for Completing Form W-7/W-7(SP).

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 you.

NOTE: 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 Form 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.

Application Type:

You must check only one box to indicate whether you are a first-time applicant applying for a new ITIN, or seeking to renew an existing ITIN. If you check "Renew an Existing ITIN", you must also complete Lines 6e and 6f of Form W-7/W-7(SP).

Application Type (Check one box):

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

Reason You're Submitting Form W-7/W-7(SP):

New and renewing ITIN applicants must check a box to indicate the reason they are submitting Form W-7. If more than one box applies to you, check the box that best explains your reason for submitting the Form.

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 _____

IF	THEN
Box "a" or Box "f" is checked and a tax treaty benefit is being claimed	You must also check box h. The "treaty country" and "treaty article number" must be entered in the space provided under box h. Refer to IRS Publication 901, "U.S. Tax Treaties," if you need additional information.
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 specific exception claimed 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 valid (unexpired) visa must be attached unless they are entering the U.S. from Canada, Bermuda, Bahamas, Cayman Islands or Turks and Caicos Islands.

Note: See "Exhibits" at the end of this publication for examples of completed Forms W-7

Line 1 – Name:

L.1a. Enter your legal name as it appears on your documents. This entry should reflect your name as it will appear on a United States Federal income tax return. **Caution:** Your ITIN will be established using this name. If you do not use this name on your tax return, the processing of the tax 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. See "What do I do if my name has changed since I received my ITIN?", earlier. Attach the supporting documentation to Form W-7.

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

Line 2 - Applicant's Mailing Address:

Enter your complete mailing address on line 2. This is the address the IRS will use to return your original documents and send written notification of your ITIN application status.

Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see page 4. 1234 Market Street Apt. 1AAA
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. Philadelphia, PA 19104

Note: If the U.S. Postal Service won't deliver mail to your physical location, enter the U.S. Postal Service's post office box number for your mailing address. Contact your local U.S. Post Office for more information. Don't use a post office box owned and operated by a private firm or company (PMB).

Line 3 – Foreign Address:

Enter your complete foreign address (non-U.S.) including street, city/town, province (if any), country and foreign postal code, in the country where you permanently or normally reside outside of the U.S.* If the foreign address is the same as the address on line 2, re-enter the address on line 3. If you're 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 you do not have a permanent residence due to relocation to the U.S., enter only the "name" of the foreign country where you last resided **. **However, if reason for applying "b" is checked, you must provide your complete foreign 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 your date of birth in month/day/year format (i.e. July 7, 19xx would be entered as 07/07/19xx) and your country of birth. If available, provide the city and state or province. You must identify the country in which you were born. To be eligible for an ITIN, your 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) 07 / 07 / 19XX	Country of birth Italy	City and state or province (optional) Venice
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Line 5 – Gender:

Check the appropriate box for your gender.

5	<input type="checkbox"/> Male <input checked="" type="checkbox"/> Female
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Line 6 – Other Information:**L.6a. Country(ies) of Citizenship.**

Enter the complete country name in which you are a citizen. 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 your country of residence has issued you a tax identification number, enter that number on line 6b. For example, if you are a resident of Canada you would enter your 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 you have a F-1 visa that is numbered 11111111, you would enter it as "F-1", followed by the visa's expiration date in MM/DD/YYYY format.

Individuals who checked reason box "f" (student, professor or researcher) must submit a passport evidencing a valid visa issued by the US Department of State.

6c Type of U.S. visa (if any), number, and expiration date
F-1 No. 11111111 01/31/20XX

L.6d. Identification Documents.

Check the box indicating the type of document you're submitting to prove your identity. Enter the name of the state or country or other issuer, the identification number (if any) appearing on the document, the expiration date, and the date on which you entered the United States. Dates must be entered in the month/day/year format.

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.

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

Number: _____ Exp. date: ____/____/____ (MM/DD/YYYY): ____/____/____

Note: The "Date of entry into the United States" must contain the complete date on which you entered the country for the purpose for which you're requesting an ITIN (if applicable). If you've never entered the United States, enter "Never entered the United States" on this line. A passport without an entry date doesn't prove U.S. residency and may not be used as a stand-alone document for certain dependents.

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

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

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

☐ 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 ▶ **Mary** **Jane** **Smith**
First name Middle name Last name

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

If you're submitting Form W-7 to renew your ITIN, you must include your previously assigned ITIN on line 6f to avoid delays in processing your Form W-7.

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

If you checked reason box "f", you must provide the name of the educational institution and the city and state in which it is located. You must also indicate your length of stay.

If you are temporarily in the United States for business purposes, you must provide the name of the company with whom you are conducting your business and the city and state in which it is located. Also enter your length of stay in the U.S.

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) if the applicant is a dependent under 18 years of age?

If the applicant is under 18 years of age the applicant, 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: If submitting a Power of Attorney (POA) with your Form W-7 application, use IRS Form 2848. Substitute POAs must contain all elements of Form 2848, and if in a foreign language, you must provide 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 <https://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.

MAILING THE APPLICATION

Where should I mail my application?

Mail your Form W-7/W-7(SP) to the following address:

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

If you are using a private delivery service and need to provide a street address, 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

ADDITIONAL INFORMATION

Where can I go to get help with my ITIN application?

You may call the IRS toll-free number at 1-800-829-1040 (inside of the United States) for information about where to go to get help in completing your Form W-7/W-7(SP) and U.S. Federal income tax return. International applicants may call 1-267-941-1000 (not a toll-free number) for assistance. (This number is not available for residents of the U.S.)

You may schedule an appointment to visit a designated* IRS Taxpayer Assistance Center (TAC) by calling 1-844-545-5640. IRS personnel are available to:

- Assist taxpayers in the preparation of the Form W-7/W-7(SP);
- Answer questions about Form W-7/W-7(SP);
- Review and/or validate your original documents or certified copies;
- Help you respond to an IRS notice regarding your application for an ITIN; and
- Forward your Form W-7/W-7(SP), and accompanying U.S. Federal income tax return if appropriate (see "Exceptions") to the Austin Service Center.

*To find a list of local IRS TACs, proceed to the IRS website at <https://www.irs.gov/help/contact-your-local-irs-office>.

You may also use the services of an IRS-authorized Acceptance Agent. For more information, see "What are Acceptance Agents?", earlier.

Where can I obtain additional information to help me with my ITIN application?

For details on resident and nonresident alien status and the tests for residency (including the substantial presence test), see Publication 519. For details on individuals who can be claimed as dependents and on obtaining a SSN for a dependent, see Publication 501 and Publication 519.

These publications are available free from the IRS. To order the publications:

- Call 1-800-829-3676 within the continental United States only. Bulk quantities may also be ordered through this number.
- Request a copy by mail by writing to:

IRS
National Distribution Center
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

- Visit your nearest IRS TAC (Taxpayer Assistance Center)
- Download a copy from the IRS web site at <https://www.irs.gov/publications>.

Where can I call to get help with my Form W-7/W-7(SP) application?

If after reading the Form W-7/W-7(SP) instructions and our free publications, you are still not sure how to complete your application or have additional questions, you may call IRS for assistance at any of the telephone numbers listed below.

- Inside the United States at 1-800-829-1040. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific Time zone.
- Outside the United States only, you may call 1-267-941-1000 (not a toll-free number).

Change of address. It's important that the IRS is aware of your current mailing address. This address is used to mail notices about your Form W-7, including notification of your assigned ITIN, and return your original supporting documentation. If you move before you receive your ITIN, notify us of your current mailing address immediately, so we may update our records. Provide a completed Form 8822 to the IRS using the address provided under Mailing the Application. Provide your ITIN or an ITIN notice reference number in the SSN field on the Form 8822.

FREQUENTLY ASKED QUESTIONS AND ANSWERS

ITIN Eligibility

1. I am a taxpayer who would like to apply for an ITIN. The Form W-7 instructions state that I must have a federal tax purpose to obtain an ITIN. What does this mean?

There may be [several reasons that show you have a federal tax purpose](#). For example, you may be legally required to file a federal tax return, you may need to file a federal tax return to claim a refund, or you may file a federal tax return to report income even though you don't owe tax or otherwise have a filing requirement. Generally, a tax return that contains all zero entries will not show a federal tax purpose.

2. Am I required to submit estimated tax payments if I'm earning income and cannot apply for an ITIN until I file my tax return next year? If so, how do I make estimated tax payments without an ITIN?

If you receive income without having taxes withheld, you may have to make [estimated tax payments](#), even if you don't have an ITIN when you earn the income. You should mail payments to the IRS with an estimated tax payment voucher and complete all required information on the voucher except enter "ITIN TO BE REQUESTED" wherever your social security number or ITIN is requested. [Form W-7 should not be filed](#) with the voucher. See [Form 1040-ES](#) or [Form 1040-ES \(NR\)](#) and its instructions for more information on completing the voucher and when estimated tax payments are required.

3. My dependent lives with me in the U.S. and is a U.S. citizen. I want to enroll the dependent in health insurance through Healthcare.gov, or my state's Health Insurance Marketplace. I don't qualify for an SSN, and I don't have an ITIN. When do I apply for my ITIN?

You can enroll your dependent in a Healthcare Insurance Marketplace even though you do not have an SSN or an ITIN. If you want to claim the [Premium Tax Credit \(PTC\)](#) for the Health Insurance Marketplace plan premiums you paid for your dependent or if advanced payments of the Premium Tax Credit (APTC) were paid to lower the cost of your premiums, you must file a federal income tax return and include [IRS Form 8962, Premium Tax Credit \(PTC\)](#), with your return. On Form 8962, you must reconcile the APTC paid on your dependent's behalf with the PTC you are allowed for the year. You should apply for an ITIN when you file your tax return.

4. I am being asked for an ITIN because I will begin receiving a U.S. pension or annuity now that my family member has died. I am not a U.S. resident alien and am not eligible for a Social Security number (SSN). When should I apply for an ITIN?

You are eligible to apply for an ITIN once you become entitled to receive a [payment or distribution that is subject to information-reporting and withholding requirements](#).

Your application must include an original document or signed letter from the withholding agent, on official letterhead, showing your name and verifying that an ITIN is required to make distributions to you during the current tax year that are subject to IRS information reporting and/or federal tax withholding.

When completing Form W-7, check boxes a and h and, on the dotted line next to box h, enter "Exception 1d-Pension Distributions" or "Exception 1d-Annuity Distributions" as appropriate.

See [Examples of Completed Forms W-7 for Exceptions](#).

Identity and Foreign Status

5. The Form W-7 instructions state that every ITIN applicant must submit documentation to establish identity and foreign status. I'm from Mexico and reside in the U.S. What is my "foreign status"?

Foreign status is your connection to a country other than the U.S. Because you are from Mexico and reside in the U.S., you should [provide current foreign documents](#) in your full legal name from Mexico, such as a passport, civil birth certificate, or a foreign voter's registration card, to establish foreign status.

6. The Form W-7 asks for a reason why you're submitting this form. I arrived in the U.S. last year and haven't left. How do I know if I am a nonresident alien or a resident alien filing a U.S. tax return?

Whether you are a resident alien for federal tax purposes is different than your legal status for immigration or other legal purposes. For example, you can be a resident alien for federal tax purposes even though you are not a lawful permanent resident of the United States.

You should select U.S. [resident alien](#) as your [reason for submitting Form W-7](#) if you were present in the U.S. for more than 183 days and you don't need to follow special day-counting rules that apply to certain foreign government-related individuals, teachers, trainees, and students who are temporarily present in the U.S. under certain U.S. visas. If you weren't present in the U.S. for at least 183 days or if you need to follow the special day-counting rules, see [Determining an Individual's Tax Residency Status](#) and [Publication 519, U.S. Tax Guide for Aliens](#), for more details about whether you satisfy the [substantial presence test](#). If you select U.S. [resident alien](#) on Form W-7, enter on line 2 your U.S. address and, on line 3, enter your complete foreign (non-U.S.) address in the country where you permanently or normally reside, and, on line 6d, your date of entry into the United States in the month/day/year format. If you no longer have a permanent foreign residence, enter only the foreign country where you last resided on line 3.

If you do not satisfy the substantial presence test, then you will not be considered a resident alien and should select a reason indicating that you are a [nonresident alien](#) on the Form W-7. On Line 2 of the Form W-7, enter your U.S. address and, on line 3, enter your complete foreign (non-U.S.) address in the country where you permanently or normally reside, or if you no longer have a permanent foreign residence, enter your complete foreign (non-U.S.) address for your most recent residence in the country where you permanently or normally resided. On line 6d, your date of entry into the United States in the month/day/year format.

7. Line 3 of Form W-7 asks me to enter my "Foreign (Non-U.S.) Address". What do I do if I no longer have a foreign address?

If you no longer have a permanent foreign residence due to your relocation to the United States, you may enter only the foreign country where you last resided on [line 3](#) unless you selected reason b, [Nonresident alien filing a U.S. federal tax return](#) as your [reason you're submitting Form W-7](#). If you chose reason b, enter the complete foreign (non-U.S.) address for your most recent residence in the country where you permanently or normally resided.

8. I'm a U.S. resident alien who is filing a U.S. federal tax return. Must I prove U.S. residency when applying for an ITIN?

No, you are not required to [show proof](#) of U.S. residency.

Dependent applicants must show proof of U.S. residency when someone filing a U.S. tax return claims them for tax benefits that require them to be a U.S. resident alien.

9. I'm a U.S. resident alien who is filing a U.S. federal tax return. Am I required to provide a document that contains a photograph when applying for an ITIN?

Yes, at least one document must contain your photograph. For more information on acceptable documents, see the [Supporting Documentation Requirements](#) table in the Instructions to the Form W-7.

Documentation

10. What if the expiration date on my passport or national identification card has expired before I submit the Form W-7?

All [documents](#) must be current (and not expired). Documents, such as passports and national identification cards, will be considered current if their expiration date hasn't passed prior to the date the Form W-7 is submitted. Certain documents that do not contain an expiration date, such as civil birth certificates, will always be considered current.

11. What if the expiration date on my passport or national identification card expires while the IRS is processing my Form W-7?

If you submitted your Form W-7 application before the document expired, then we will consider it current. We will look at the date that your application was submitted and the expiration date of the document to make this determination.

12. I am concerned about providing original documentation that I may need while you process my ITIN application. What options do I have that allow me to keep my documents, and is there anything I can do to prevent any potential delays during the application process?

If you have concerns about submitting original documentation, you may want to obtain a certified copy from the issuing agency, apply through an IRS authorized Certifying Acceptance Agent (CAA) or make an appointment to visit a designated [IRS Taxpayer Assistance Center \(TAC\)](#) location.

CAAs can verify original documentation and certified copies for primary and secondary applicants and their dependents, except for foreign military identification cards. For dependents, CAAs can verify only passports and birth certificates. The CAA will return the documentation immediately after reviewing its authenticity. For more information and a list of acceptance agents including certifying acceptance agents, see [Acceptance Agent Program](#). Note that acceptance agents who are not CAAs cannot certify your documents. Also, a TAC can authenticate the documents listed in the [Supporting Documentation Requirements](#) table in the Instructions to the Form W-7. If you submit school or medical records as supporting documentation for a dependent, you must submit the original school or medical record with the application, whether you apply through a CAA, at a TAC, or by mailing in your application.

To avoid any delays in processing your W-7 application, you should carefully assess the quality of your documents and review for completeness prior to submitting your application package. Documents that are not clear or contain blemishes are likely to be considered invalid, and you may receive a letter requesting new documents.

Applying for an ITIN for Dependent Applicants

13. Does a dependent applicant need to be claimed for an “allowable tax benefit” to receive an ITIN?

An ITIN is issued to individuals who are required to have a U.S. taxpayer identification number for federal tax purposes. A dependent applying for an ITIN must be eligible to be claimed for one of the following [allowable tax benefits](#): head of household filing status, qualifying surviving spouse filing status, American opportunity tax credit (AOTC), premium tax credit (PTC), child and dependent care credit (CDCC), and credit for other dependents (ODC). The applicant can still receive an ITIN even if the claimed allowable tax benefit for which the dependent is eligible has no impact on the tax or refund owed.

14. My dependent applicant lives with me in the U.S. Are they eligible to receive an ITIN?

A dependent who is a U.S. resident alien for federal tax purposes for the year is [eligible to be claimed for the credit for other dependents \(ODC\)](#) and thereby eligible to apply for an ITIN. Your dependent is a U.S. resident alien if they were present in the U.S. for more than 183 days during the year and they don't need to follow special day-counting rules that apply to certain foreign government-related individuals, teachers, trainees, and students who are temporarily present in the U.S. under certain U.S. visas. If they weren't present in the U.S. for at least 183 days last year or if they need to follow the special day-counting rules, see [Determining an Individual's Tax Residency Status](#) and [Publication 519, U.S. Tax Guide for Aliens](#) for more details about whether they satisfy the [substantial presence test](#) to be considered a U.S. resident alien for federal tax purposes and be eligible to be claimed for the ODC.

You must list the eligible dependent applicant as a “dependent” on your tax return and check the box for the ODC to claim this “allowable tax benefit.”

It is important to know that tax software may not automatically check this box on your tax return if the dependent does not have an ITIN; therefore, you must review the tax return and make sure this box is checked before submitting it with the Form W-7 application.

15. I am filing a federal tax return that has a federal tax purpose. My dependent applicant in the U.S. is eligible to be claimed for the credit for other dependents (ODC) but the ODC has zero tax impact on my tax return. Are they still eligible to receive an ITIN?

Yes, if your dependent applicant is [eligible to be claimed for the credit for other dependents \(ODC\)](#), the applicant can still receive an ITIN even if the tax return has no tax to be reduced by the ODC.

However, you must list eligible dependent applicant as a “dependent” on your tax return and the box for the ODC must be checked on the tax return to claim this “allowable tax benefit.”

It is important to know that tax software may not automatically check this box on your tax return if the dependent does not have an ITIN; therefore, you must review the tax return and make sure this box is checked before submitting it with the Form W-7 application.

16. Must my dependent applicant provide a document that contains a photograph?

If your dependent applicant is under age 14 (or under age 18 if a student) when they apply, then they will not be required to provide a document that contains a photograph. However, if your dependent applicant is age 14 or older (or age 18 or older if a student) when they apply, then they must provide one acceptable document that contains a photograph.

For more information on acceptable documents, see the [Supporting Documentation Requirements](#) table in the Instructions to the Form W-7.

17. The Form W-7 instructions state that certain dependent applicants must prove U.S. residency. Why, and when, is this required for my dependent applicant?

For your dependent applicant to receive an ITIN, they must be claimed for an allowable tax benefit. Dependent applicants can be eligible for certain tax benefits like the credit for other dependents only if they reside in the U.S. Unless your dependent applicant resides in Mexico or Canada and qualifies you for another tax benefit like head of household filing status, they will be required to [prove U.S. residency](#).

18. My dependent applicant does not have a passport. What supporting documentation is required to verify residency, foreign status, and identity?

If your dependent applicant does not have a valid passport, then they will need to provide two separate documents from the [Supporting Documentation Requirements](#) table in the Instructions to the Form W-7 to establish proof of residency in the U.S., foreign status, and identity.

19. My dependent applicant lives with me in the U.S. and has a passport with a date of entry into the U.S. Can the passport be used as documentation?

Yes, a valid foreign passport with a date of entry into the U.S. establishes identity, foreign status, and U.S. residency. No [additional documentation](#) is needed.

20. My dependent applicant lives with me in the U.S. and has a foreign passport with no date of entry into the U.S. Can the passport be used as documentation?

Yes, they may submit a valid foreign passport with no date of entry into the U.S. to establish identity and foreign status. However, they will be required to provide additional documentation to show proof of residency in the U.S.

For more information, see [Proof of U.S. residency for applicants who are dependents](#) in the Instructions to the Form W-7.

21. My dependent applicant lives with me in the U.S. and is a student under age 24. What school records are acceptable to show proof of U.S. residency?

A [valid school record](#) includes 1) a transcript, 2) a report card, or 3) a dated letter from a school official on letterhead indicating record of attendance or coursework with grades (the dated letter must be signed). This record must include your dependent applicant's name and address, the school's name and address, and show school term dates ending no more than 12 months before the date of the Form W-7 application. The address for the school and applicant must be in the U.S. If this document is used to prove U.S. residency. A combination of the official documents can be used to cover all requirements for the record.

For more information, see the [Medical/School Records Checklist](#).

22. Must the school record for my dependent applicant be signed by a school official?

If the school record is a report card or transcript that meets all the requirements, then a signature is not required. If the school record includes a dated letter from a school official, the letter must be signed.

23. My dependent applicant received a transcript from the school electronically. Would this be considered an original document?

Yes, if a school sent a [valid school record](#), such as a report card or transcript electronically, you may print it out for submission with their Form W-7 application. Be sure the printout is clear and free from blemishes.

24. My dependent applicant lives with me in the U.S. and is under age 6. What records are acceptable to show proof of U.S. residency?

If your dependent applicant is under age 6 when they apply and does not submit a valid passport with a date of entry (i.e., Customs and Border Protection (CBP) admitted date stamp or I-94 showing an entrance date) into the U.S., they can provide a valid U.S. medical record, U.S. school record, or U.S. state identification card that lists their name and U.S. address or a U.S. visa to establish [proof of residency in the U.S.](#) Your dependent applicant will also need to [submit documentation](#) to establish foreign status, such as a valid passport or a foreign birth certificate.

25. What medical records are acceptable to show proof of U.S. residency for a dependent applicant under age 6?

A [valid medical record](#) includes 1) a shot/immunization record, or 2) a dated letter from a medical provider on official letterhead (the dated letter must be signed). This record must include your dependent applicant's name, date of birth, and address, the medical provider's name and address, and dates of medical care within 12 months before the date of the Form W-7 application. A combination of the official documents can be used to cover all requirements for the record.

The address for the medical facility and applicant must be in the U.S. if they are using this document to prove U.S. residency. For more information, see the [Medical/School Records Checklist](#).

26. Must the medical record for a dependent applicant under age 6 be signed by the medical provider?

If the medical record is a shot or immunization record that meets all the requirements, then a signature is not required. If the medical record includes a dated letter from a medical provider, the letter must be signed.

27. My dependent applicant lives with me in the U.S. and is age 6 or older but under age 18. What additional documentation is acceptable to show proof of U.S. residency?

If your dependent applicant is at least 6 years of age but under 18 years of age at the time of the application and does not submit a passport with a date of entry (i.e., Customs and Border Protection (CBP) admitted date stamp or I-94 showing an entrance date) into the U.S., they [must provide](#) a U.S. school record, U.S. state identification card or U.S. driver's license that lists their name and U.S. address, or a U.S. visa to establish proof of residency in the U.S.

28. My dependent applicant received a medical record from the medical provider electronically. Would this be considered an original document?

If a medical provider sent a dependent applicant's valid medical record electronically, you may print it out for submission with their Form W-7 application. Be sure the printout is clear and free from blemishes.

29. My dependent applicant lives with me in the U.S. and is age 18 or older. What additional documentation is acceptable to show proof of U.S. residency?

If your dependent applicant is 18 years of age or older at the time they apply, and does not submit a passport with a date of entry (i.e., Customs and Border Protection (CBP) admitted date stamp or I-94 showing an entrance date) into the U.S., then they must provide a U.S. school record (only if they are under age 24), a rental statement from a U.S. property, utility bill for a U.S. property, U.S. bank statement, U.S. state identification card or U.S. driver's license that lists their name and U.S. address, or a U.S. visa to establish proof of residency in the U.S. All documents must be valid.

30. Can a dependent applicant provide a rental statement from a U.S. property, utility bill for a U.S. property, or a U.S. bank statement for identification purposes?

No, dependent applicants can use this documentation only as [proof of U.S. residency](#) if they are 18 years of age or older. [Other documentation](#) such as a passport, birth certificate, or driver's license is still required to prove identity.

31. My dependent applicant is my parent who lives in Mexico and qualifies me to file as head of household. Can I receive an ITIN for my parent who cannot show proof of residency in the U.S.?

Yes, if your dependent applicant lives in Canada or Mexico and qualifies you for an allowable tax benefit that does not require [proof of U.S. residency](#) (such as the head of household filing status), then the dependent applicant is not required to show proof of U.S. residency. So, if you claim your parent to file as head of household and your parent submits a Canadian or Mexican passport for identification and foreign status purposes, no additional documentation is needed, even if their passport doesn't have a date of entry into the U.S.

EXHIBITS

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 (i.e., Customs and Border Protection (CBP) admitted date stamp or I-94 showing an entrance date) 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, they must also submit additional original documents to prove U.S. residency. See **Dependency/Exemption Issues** in this Publication.

Type of Supporting Documentation	Foreign Status	Identity
PASSPORT (the only stand-alone document) *	X	X
United States Citizenship and Immigration Services (USCIS) Photo Identification	X	X
Visa issued by the US Department of State.	X	X
United States Driver's License		X
United States Military identification Card		X
Foreign Driver's License		X
Foreign Military Identification Card	X	X
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 from Canada or Mexico, dependents of U.S. military personnel stationed overseas, and are either listed on a submitted return for tax years 2017 or earlier or are claimed for any allowable tax benefit other than the credit for other dependents (ODC).

** May be used to establish foreign status only if documents are foreign.

EXCEPTIONS TO THE TAX RETURN FILING REQUIREMENT CHART

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, 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 name, EIN (Employer Identification Number), and the applicant's name and signature. The document must show 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 with 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 signed letter or document 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:

- Form 1042-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 <i>Claiming the Benefits of a Tax Treaty</i>	Persons who are eligible to Claim Exception 2(a) include: <ul style="list-style-type: none">■ 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). <ul style="list-style-type: none">■ 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: <ul style="list-style-type: none">■ Information 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 completed Form 8233 must have the applicant and withholding agent information completed. <small>* 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.</small>
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EXCEPTION #2 (CONT.)

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

2b. Scholarships, Fellowships and Grants

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 (that is, foreign students, scholars, professors, researchers, foreign visitors, or any other individual);
- and
- Will be submitting Form W-8BEN to the withholding agent

Note. Students and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and dependents classified under section 101(a)(15)(F), (M), or (J) of the Immigration and Nationality Act {8 U.S.C. 1101 (a) (15)(f), (M), or (J)}: A certification letter is required for each Form W-7 application: primary, associated secondary (spouse), and dependent(s)¹

¹The certification letter from an SEVP-approved institution serves as a substitute for submission of original supporting identification documents with a Form W-7 submitted for this exception. The certification letter must:

- Be on original, official college, university, or institution letterhead with a verifiable address;
- Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number;
- Certify the applicant's registration in SEVIS;
- Certify that the student presented an unexpired passport, visa, or other identification documents for review (Exception: a U.S. visa isn't required if the foreign address is in Canada or Mexico);
- List the identification documents provided to verify identity and foreign status;
- Be signed and dated by a SEVIS official: Principal Designated School Official (PSDO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number;
- Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include a copy of the valid visa issued by the U.S. Department of State). A U.S. visa isn't required if the foreign address is in Canada or Mexico;
- Attach a copy of Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status and/or a copy of Form I-20, Certificate of Eligibility for Nonimmigrant Student Status;
- Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and
- Include a letter from the DSO or RO stating that the applicant won't be securing employment in the United States or receiving any type of income from personal services.

Documentation you must submit if you're eligible to claim Exception 2(b):

- An original letter or official notification from the college or university awarding the noncompensatory scholarship, fellowship, or grant; or
- A copy of a contract with a college, university, or educational institution; along with
- An original or copy certified by the issuing agency of passport showing the valid visa issued by the U.S. Department of State,
- Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty,
- A copy of the Form W-8BEN that was submitted to the withholding agent, and
- A letter from the Social Security Administration² stating that you're ineligible to receive a social security number (SSN).

²If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for a SSN. You will be permitted to provide a letter from the Designated School Official (DSO) or Responsible Officer (RO) stating that you won't be securing employment in the United States or receiving any type of income from personal services.

EXCEPTION #2 (CONT.)

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

2c. Scholarships, Fellowships and Grants	Persons who are eligible to Claim Exception 2(c) include:	Documentation you must submit if you're eligible to claim Exception 2(c):
<p><i>Not Claiming the Benefits of a Tax Treaty</i></p>	<p><i>Individuals (that is, foreign students, scholars, professors, resemtchers, or any other individuals receiving noncompensatory: income from scholarships, fellowships, or grants that's subject to IRS information-reporting and/or withholding requirements during the current year.</i></p> <p>Note. Students and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and dependents classified under section 101(a)(15)(F), (M), or (J) of the Immigration and Nationality Act {8 U.S.C. 1101 (a) (15)(f), (M), or (J)}: A certification letter is required for each Form W-7 application: primary, associated secondary (spouse), and dependent(s)¹</p> <p>¹The certification letter from an SEVP-approved institution serves as a substitute for submission of orignal supporting identification documents with a Form W-7 submitted for this exception. The certification letter must:</p> <ul style="list-style-type: none"> ■ Be on original, official college, university, or institution letterhead with a verifiable address; ■ Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number; ■ Certify the applicant's registration in SEVIS; ■ Certify that the student presented an unexpired passport, visa, or other identification documents for review (Exception; a U.S. visa isn't required if the foreign address is in Canada or Mexico); ■ List the identification documents provided to verify identity and foreign status; ■ Be signed and dated by a SEVIS official: Principal Designated School Official (PSDO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number; ■ Attach copies of documents used to verify the applicant's identify and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include a copy of the valid visa issued by the U.S. Department of State). A U.S. visa isn't required if the foreign address is in Canada or Mexico; ■ Attach a copy of Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status and/or a copy of Form 1-20, Certificate of Eligibility for Nonimmigrant Student Status; ■ Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and ■ Include a letter from the DSO or RO stating that the applicant won't be securing employment in the United States or receiving any type of income from personal services. 	<ul style="list-style-type: none"> ■ An original letter or official notification from the educational institution (that is, college or universarity) awarding he noncompensatory scholarship, fellowship, or grant; or ■ A copy of a contract with a college, university, or educational institution; <ul style="list-style-type: none"> along with ■ An original or copy certified by the issuing agency of passport showing a valid visa issued by U.S. Department of State (a U.S. visa isn't required if the foreign address is in Canada or Mexico);, ■ An original letter from the DSO or RO stating that you're receiving noncompensatory income from scholarships, fellowships, or grants that's subject to IRS information-reporting and/or federal tax withholding requirements during the current year (this letter must be attached to your Form W-7 or your application for an ITIN will be denied); and, ■ A letter from the Social Security Administration² stating that you're ineligible to receive a social security number (SSN). <p>²If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for a SSN. You will be permitted to provide a letter from the DSO or RO stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p>

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. (continued)**

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

2d. Gambling Income <i>Claiming the Benefits of a Tax Treaty</i>	Persons who are eligible to Claim Exception 2(d) include: <ul style="list-style-type: none">■ 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.
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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	If you are eligible to claim Exception 3, you must submit documentation showing 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.
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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 you have 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: <ul style="list-style-type: none">■ 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-recognition¹, document(s) that evidence a transaction for which a notice of non-recognition is applicable. <p>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.</p> <p>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.</p>
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EXCEPTION #5

Filing Under TD-9363

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

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.
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EXAMPLES OF COMPLETED FORM W-7 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 _____

Pension Income – With 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 **United Kingdom**

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Royalty Income – With 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) - Royalty Income**

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

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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 a 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 Slovenia	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date B-1 No. 11223344 06/13/20XX
	6d Identification document(s) submitted. (Complete for the first document submitted. For multiple documents, see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____ Issued by: Slovenia Date of entry into the United States (MM/DD/YYYY): 0 4 / 2 7 / 2 0 X X Number: XXXXXXXXXX Exp. date: 0 9 / 2 2 / 2 0 X X		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRS)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> 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 <input type="text"/> - <input type="text"/> - <input type="text"/> IRSN <input type="text"/> - <input type="text"/> - <input type="text"/> 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 a 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.)

Professor with Wages

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**

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)		
	<input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____ Issued by: France Date of entry into the United States (MM/DD/YYYY): 0 1/3 1/2 0 X X Number: XXXXXXXXXX Exp. date: 0 2/2 7/2 0 X X		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)?		
	<input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
6f Enter ITIN and/or IRSIN ITIN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> IRSIN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
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 from 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 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) - 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)		
	<input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____ Issued by: France Date of entry into the United States (MM/DD/YYYY): 0 5/1 4/2 0 X X Number: XXXXXXXXXX Exp. date: 0 4/3 0/2 0 X X		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)?		
	<input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
6f Enter ITIN and/or IRSIN ITIN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> IRSIN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
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 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(b) - Scholarship Income**
- Additional information for a and f: Enter treaty country **Norway** 16

Other Information	6a Country(ies) of citizenship Norway	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date F-1 No. 12345678 01/31/20XX
	6d Identification document(s) submitted. (Complete for the first document submitted. For multiple documents, see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other Issued by: Norway Date of entry into the United States (MM/DD/YYYY): 0 4 0 7 2 0 X X Number: XXXXXXXXXX Exp. date: 0 1 3 1 2 0 X X		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	6f Enter ITIN and/or IRSIN ITIN <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> IRSIN <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> and name under which it was issued <input type="text"/> First name <input type="text"/> Middle name <input type="text"/> 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 } 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(b) - Grant Income**

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

Other Information	6a Country(ies) of citizenship Spain	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date F-1 No. 34343434 09/03/20XX
	6d Identification document(s) submitted. (Complete for the first document submitted. For multiple documents, see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other Issued by: Spain Date of entry into the United States (MM/DD/YYYY): 0 3 2 2 2 0 X X Number: XXXXXXXXXX Exp. date: 1 2 1 8 2 0 X X		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	6f Enter ITIN and/or IRSIN ITIN <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> IRSIN <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> and name under which it was issued <input type="text"/> First name <input type="text"/> Middle name <input type="text"/> 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 } 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(c) - Scholarship Income**

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 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 5 - T.D. 9363**

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

Additional information for a and f: Enter treaty country

FORM W-7/W-7(SP) CHECK LIST

Prior to submitting your 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. Ensure that the entries are typewritten or printed clearly and legibly in ink.
4. Ensure that you checked the appropriate box indicating the "Reason you are Submitting Form W-7/W-7(SP)."
5. Verify that the name on Line 1 matches the name on the supporting documentation.
6. Enter your complete mailing address on line 2.
7. Enter your permanent foreign address on Line 3, or if you have relocated to the United States, just enter the name of the foreign country where you last resided. **Reminder: A complete foreign address is required if reason for applying "b" is checked.**
8. Verify that the country of birth is present on Line 4, and that the date of birth is entered in a month/day/year (MM/DD/YYYY) format.
9. Place an "X" in the appropriate "gender" box on line 5.
10. Ensure that you entered your complete visa information (if applicable) on line 6c.
11. Check that you entered your complete date of entry into the United States (if applicable) in a month/day/year (MM/DD/YYYY) format.
12. Check that all Form W-7/W-7(SP) applications have a signature that matches the signature on the supporting documentation, or in the case of a delegate, reflects the delegate's relationship to the applicant.
13. Enter the date of the application in a month/day/year (MM/DD/YYYY) format.
14. Submit:
 - Your completed valid U.S. Federal income tax return (if applicable) or documents substantiating that you meet an exception to the tax return filing requirement.
 - A letter, form or other documentation from the Social Security Administration (if applicable) stating that you are not eligible to receive a SSN
 - A letter from the Designated School Official or Responsible Officer (if applicable) stating that you are here for the purposes of study and will not be receiving income for personal services, or Authorized School Official in the case of an honoraria payment.
 - Supporting documentation proving your identity and foreign status and, if applicable, residency.
15. Attach Power of Attorney (POA) (if applicable) – Form 8821 or Form 2848.
16. Mail your package to:
 - Internal Revenue Service
 - ITIN Operations
 - P.O. Box 149342
 - Austin, TX 78714-9342or if using an overnight private delivery service:
 - Internal Revenue Service
 - ITIN Operations
 - Mail Stop 6090-AUSC
 - 3651 S. Interregional, Hwy 35
 - Austin, TX 78741-0000

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 reporting, withholding and distribution procedures.

Sincerely,

Date of Signature

Signature of Official

Printed Name of Official

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)

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	/ /		<input type="checkbox"/> Male <input type="checkbox"/> Female
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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) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> 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)? <input type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> 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 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)	Date (month / day / year)	Phone number	
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant <input type="checkbox"/> Parent <input type="checkbox"/> Power of attorney <input type="checkbox"/> Court-appointed guardian		
Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone	
	Name and title (type or print)	Name of company	EIN	PTIN
			Office code	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10229L

Form **W-7** (Rev. 12-2024)

MEDICAL/SCHOOL RECORDS CHECKLIST

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

