

Application for IRS Individual Taxpayer Identification Number

▶ See instructions.

▶ For use by individuals who are not U.S. citizens or nationals.

Note: Do not file this form if you have, or are eligible to obtain, a U.S. social security number (SSN).

When Completing This Form

- Type or print.
- If you are completing this form for someone else, answer the questions as they apply to that person.

1 Name Name at birth if different . . . ▶	1a Last name (surname or family name)	First name	Middle name	
	1b Last name (surname or family name)	First name	Middle name	
2 Address of tax residence (see instructions)	Street address, apartment number, or rural route number (include postal code where appropriate). Do not use a P.O. box number.			
	City or town, state or province, and country			
3 Mailing address (if different from above)	Street address, apartment number, P.O. box number, or rural route number (include postal code or ZIP code where appropriate)			
	City or town, state or province, and country			
4 Birth information	Date of birth (month, day, year) / /	Place of birth (city or town, state or province, and country)	5 <input type="checkbox"/> Male <input type="checkbox"/> Female	
6 Family information (see instructions)	Father's last name (surname)	First name	Middle name	
	Mother's maiden name (surname)	First name	Middle name	
7 Other information	7a Country(ies) of citizenship	7b Foreign tax identification number	FOR IRS USE ONLY	
	7c Passport number (if any)	7d Country issuing passport		
	7e Type of U.S. visa (if applicable)	7f U.S. stay limitation, if any (month, day, year) / /		
	7g Check the box for the reason you are filing Form W-7. (See instructions.) <input type="checkbox"/> Nonresident alien filing a U.S. tax return and not eligible for an SSN <input type="checkbox"/> U.S. resident alien filing a U.S. tax return and not eligible for an SSN <input type="checkbox"/> Dependent of U.S. person } Enter name and SSN of U.S. person (see instructions) ▶ <input type="checkbox"/> Husband or wife of U.S. person } <input type="checkbox"/> Other (specify) _____			
	7h Have you previously received a U.S. temporary Taxpayer Identification Number (TIN) or Employer Identification Number (EIN)? <input type="checkbox"/> No/Do not know. Skip line 7i. <input type="checkbox"/> Yes. Complete line 7i. If you need more space, list on a sheet and attach to this form. (See instructions.)			
	7i TIN <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"/> Enter the name under which the TIN was issued.			
Sign Here Keep a copy of this form 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 disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN).			
	▶ Signature of applicant or delegate	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"/> Guardian		
Acceptance Agent's Use ONLY	▶ Signature	Date (month, day, year) / /		
	▶ Name and title (type or print)	U.S. Employer Identification Number		

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 11 min.; **Preparing the form**, 28 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** on page 4.

General Instructions

Purpose of Form

Use Form W-7 to apply for an IRS individual taxpayer identification number (ITIN). An ITIN is a nine-digit number issued by the U.S. Internal Revenue Service (IRS) to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number (SSN).

ITINs are intended for tax use only. For example, the numbers will create no inference regarding the immigration status of a foreign person or the right of that person to be legally employed in the United States.

Who Must File

Any individual who is **not eligible to obtain an SSN** and whose taxpayer

identification number is required to be furnished to the IRS must apply for an ITIN on Form W-7. For example:

- Nonresident alien individuals not eligible for an SSN who are required to file a U.S. tax return OR who are filing a U.S. tax return only to claim a refund.
- Nonresident alien individuals not eligible for an SSN who elect to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident.
- U.S. resident aliens who file U.S. tax returns and who are not eligible for an SSN.
- Alien individuals claimed as dependents on U.S. tax returns and who are unable or not eligible to obtain an SSN.
- Alien individuals claimed as spouses for exemptions on U.S. tax returns and who are not eligible to obtain an SSN.

Who does not file Form W-7.— Do not file this form if you have an SSN or you are eligible to obtain an SSN. Thus, do not file this form if you are a U.S. citizen or national, or if you have been lawfully admitted for permanent residence or U.S. employment.

To obtain an SSN, get **Form SS-5**, Application for a Social Security Card. To get Form SS-5 or to find out if you are eligible to obtain an SSN, contact a Social Security Administration office. If you have an application for an SSN pending, do not file Form W-7. However, you may file Form W-7 if the Social Security Administration notifies you that an SSN cannot be issued.

Additional Information

For information on determining resident and nonresident alien status, get **Pub. 519**, U.S. Tax Guide for Aliens.

For information on individuals who can be claimed as dependents, see **Exemptions** in **Pub. 501**, Exemptions, Standard Deduction, and Filing Information. For details on obtaining an SSN for a dependent, see **Social Security Numbers for Dependents** in **Pub. 501**.

These publications are available free on request from the IRS. To order the publications, call 1-800-TAX-FORM (1-800-829-3676) if you are in the United States. If you have a foreign address, you can write to either: EADC, P.O. Box 25866, Richmond, VA 23286-8107; or WADC, Rancho Cordova, CA 95743-0001, whichever is closer.

You can also get these publications using a computer and modem. You can use the Internal Revenue Information Services (IRIS) on FedWorld, a government bulletin board. IRIS is accessible directly using your modem by calling 703-321-8020. On the Internet, you can telnet to iris.irs.ustreas.gov or, for file transfer protocol services, connect to ftp.irs.ustreas.gov. If you are using the World Wide Web, connect to <http://www.irs.ustreas.gov>.

Telephone help.—If after reading the Form W-7 instructions and our free publications you are not sure how to fill in your application or have additional questions and you are in the United States, you may call 1-800-829-1040 for assistance. Hours (which may vary in your area) are Monday through Friday from 7:30 a.m. to 5:30 p.m.

If you are outside the United States, you may call 215-516-ITIN (215-516-4846) for assistance.

How To Apply

First complete Form W-7. Then, you can apply either by mail or in person. See **Where To File** on page 4. Be sure to mail or bring with you the original or certified copies of documents that substantiate the information on the Form W-7.

Examples of acceptable documents include an original passport, driver's license, birth certificate, identity card, or U.S. immigration documents. You can submit a copy of an original document, but it must be certified by the issuing agency or by a person legally authorized to certify that the document is a true copy of the original.

When To File

File this form as soon as you meet one of the requirements listed under **Who Must File** on this page. By filing Form W-7 early, it will allow the IRS time to issue you an ITIN before its required use.

If you have not heard from the IRS regarding your ITIN application within 14 days after you filed Form W-7, you may call 215-516-ITIN (215-516-4846) to find out the status of your application. This is not a toll-free number. Be sure to have a copy of your Form W-7 application available when you call. Please allow 14 days from the date you filed Form W-7 before calling the IRS about the status of your application.

Where To File

Applying in person.—You can apply for an ITIN at most IRS offices and certain U.S. consular offices abroad. Contact the IRS or U.S. consular office for your area to find out if that office accepts Form W-7 applications. If so, you can apply for an ITIN by presenting the Form W-7 along with the proper documentation to that IRS or U.S. consular office.

You may also apply through an acceptance agent. In general, an acceptance agent is a financial institution, educational organization, Federal agency, or any other person authorized by the IRS to act as an applicant's agent.

Applying by mail.—Complete Form W-7, sign and date it, and mail the form along with the original or certified copies of your documentation to:

Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020

Original documents will be returned after the application is processed.

Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (not applicable) on the lines that do not apply. If you are completing this form for someone else, please answer the questions as they apply to that person. Then sign your name on the applicant or delegate signature line.

Lines 1a and 1b.—Enter your legal name on line 1a. If your legal name was different at birth, enter that name on line 1b.

Line 2.—Enter your complete address for the country where you live permanently for income tax purposes. If you are claiming benefits under an income tax treaty with the United States, the address entered must be an address in the treaty country. Include the postal code where appropriate.

Do not use a Post Office box or an "in care of" (c/o) address.

Line 3.—Enter your mailing address only if it is different from the address on line 2.

Line 6.—Enter your father's last name (surname or family name), first name, and full middle name.

Also enter your mother's maiden name. Enter her last name at her birth (surname or family name), her first name, and full middle name.

Line 7a.—Enter the country(ies) of which you are a citizen.

Line 7b.—If your country of residence for tax purposes has issued you a tax identification number, enter that number on line 7b. For example, if you are a resident of Canada, you would enter your Social Insurance Number.

Lines 7c and 7d.—If you have a passport, enter the passport number on line 7c and the country that issued the passport on line 7d. If you have more than one passport, enter the passport numbers and issuing countries. If you need more space, attach a sheet listing the information.

Line 7e.—Enter any U.S. nonimmigrant visa information.

Note: *If you have been lawfully admitted for permanent residence or U.S. employment, you are eligible for a social security number. Do not file this form.*

Line 7f.—The stay limitation is generally the date the visa expires.

Line 7g.—You must check a box for the reason you are filing this application.

Nonresident alien filing a U.S. tax return and not eligible for an SSN.—A nonresident alien individual who is required to file a U.S. tax return; or filing a U.S. tax return only to claim a refund; or electing to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident.

U.S. resident alien filing a U.S. tax return and not eligible for an SSN.

*Dependent of U.S. person.**—An individual who is claimed as a dependent on a U.S. tax return and who is unable or not eligible to obtain an SSN. (See **SSN of U.S. person** below.)

*Husband or wife of U.S. person.**—An individual who is claimed as a spouse for an exemption on a U.S. tax return and who is not eligible to obtain an SSN. (See **SSN of U.S. person** below.)

Other.—If you check this box, enter the reason you are requesting an ITIN.

SSN of U.S. person.—If the applicant is a dependent or spouse of a U.S. person, the name and SSN of the U.S. person must be provided to the IRS. The information can be entered in the space provided on line 7g, **OR** provided by the U.S. person in a separate letter directly to the IRS. If the U.S. person chooses to submit this information in a separate letter, the letter must also identify the Form W-7 to which the information relates. The letter must include:

- The U.S. person's name and SSN, **and**
- The name, address, date of birth, and country of birth of the dependent or spouse as shown on that person's Form W-7.

Mail the letter to the Internal Revenue Service, Philadelphia Service Center, ITIN Unit, P.O. Box 447, Bensalem, PA 19020.

Line 7h.—If you have ever received a temporary Taxpayer Identification Number (TIN) or an Employer Identification Number (EIN), check the "Yes" box and enter the number on line 7i. If you never had a temporary TIN or an EIN, or you do not know your temporary TIN, check the "No/Do not know" box.

Line 7i.—Enter in the space provided the temporary TIN and/or EIN and the name under which the number was issued.

A temporary TIN is a nine-digit number issued by the IRS to individuals. You would have been issued this number if you filed a U.S. tax return and did not have a social security number. The temporary TIN will be shown on any correspondence the IRS sent you concerning that return. You may have been issued more than one temporary TIN. If so, attach a separate sheet listing all the temporary TINs you received.

An EIN is a nine-digit number assigned by the IRS to businesses, such as sole proprietorships.

Signature.—Form W-7 must be signed and dated by the applicant. If the applicant is unable or not legally competent to sign, his or her parent or guardian must sign for him or her. In that case, sign and print your name as delegate in the spaces provided and check the appropriate delegate's box (parent or guardian).

*A U.S. person is a citizen, national, or resident alien of the United States.

