

General Instructions

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

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).

The ITIN is for tax purposes only. It does not entitle you to social security benefits, and creates no inference regarding your immigration status or your right to work in the United States. Any individual who is eligible to be legally employed in the United States must have an SSN.

Note: Individuals filing tax returns using an ITIN are not eligible for the earned income credit (EIC).

Who Must Apply

Any individual who is **not eligible to obtain an SSN** but who must furnish a taxpayer identification number to the IRS must apply for an ITIN on Form W-7. For example:

- A nonresident alien individual not eligible for an SSN who is required to file a U.S. tax return OR who is filing a U.S. tax return only to claim a refund.
- A nonresident alien individual not eligible for an SSN who elects to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident.
- A U.S. resident alien (based on substantial presence) who files a U.S. tax return but who is not eligible for an SSN.
- An alien spouse claimed as an exemption on a U.S. tax return who is not eligible to obtain an SSN.
- An alien individual eligible to be claimed as a dependent on a U.S. tax return but who is unable or not eligible to obtain an SSN. To determine if an alien individual is eligible to be claimed as a dependent on a U.S. tax return, see **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, and **Pub. 519**, U.S. Tax Guide for Aliens.

DO NOT complete Form W-7 if you have an SSN or you are eligible to obtain an SSN. Thus, do not complete 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. Complete Form W-7 only if the Social Security Administration notifies you that an SSN cannot be issued.

Additional Information

Publications. For details on resident and nonresident alien status and the tests for residence (including the substantial presence test), get Pub. 519.

For details on individuals who can be claimed as dependents and on obtaining an SSN for a dependent, get Pub. 501.

For details on eligibility for the earned income credit, get **Pub. 596**, Earned Income Credit.

These publications are available free 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:

Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

You can also get these publications using a computer and modem. On the Internet, you can do this in two ways:

World Wide Web: Connect to www.irs.gov.

File transfer protocol: Connect to [ftp.irs.gov](ftp://ftp.irs.gov).

Telephone help. If, after reading these instructions and our free publications, you are not sure how to complete your application or have additional questions, you may call for assistance:

- Inside the United States: 1-800-829-1040. This service is available 24 hours a day, 7 days a week from January 3, 2000, through April 17, 2000. Beginning April 18, 2000, this service is available Monday through Saturday from 7:00 a.m. until 11:00 p.m. local time. Holiday hours may vary.
- Outside the United States: 1-215-516-ITIN (215-516-4846). This is not a toll-free number. You may also contact any of our overseas offices in Berlin, London, Mexico City, Paris, Rome, Singapore, or Tokyo.

How To Apply

You can apply either by mail or in person. See **Where To Apply** on this page. Keep a copy for your records. Be sure to mail or bring with you:

- Your completed Form W-7; and
- The original documents, or certified or notarized copies of documents, that substantiate the information provided on the Form W-7.

The document(s) you present must be current and must verify: **(a)** your identity, that is, contain your name and a photograph, and **(b)** support your claim of foreign status. You may have to provide a combination of documents for this purpose. Examples of acceptable documents include, but are not limited to:

- A passport.
- A driver's license.
- Documents issued by the U.S. Immigration and Naturalization Service (INS).
- An identity card issued by a state or national government authority.

- A foreign military or military dependent identification card.
- A foreign voter registration certificate.
- Birth, marriage, or baptismal certificates.
- School records.

You can submit copies of original documents. However, such documents must be:

- Certified by the issuing agency or official custodian of the original record; or
- Notarized by a U.S. notary public legally authorized within his or her local jurisdiction to certify that the document is a true copy of the original. To do this, the notary must see the valid, unaltered original document and verify that the copy conforms to the original. U.S. notaries public are available at U.S. embassies and consulates worldwide. Non-U.S. notarizations will **not** be accepted.

When To Apply

Complete Form W-7 as soon as you meet one of the requirements listed under **Who Must Apply** on this page. Applying early will give the IRS time to issue you an ITIN before its required use.

If you have not heard from the IRS regarding your ITIN within 30 days, you may call 1-800-829-1040 (in the United States) or 1-215-516-4846 (outside the United States) to find out about the status of your application. Be sure to have a copy of your application available when you call. Please allow 30 days from the date you submitted Form W-7 before calling the IRS about the status of your application.

Allow 4 to 6 weeks for the IRS to notify you in writing of your ITIN.

Where To Apply

Applying in person. You can apply for an ITIN at any IRS walk-in office in the United States and at most IRS offices abroad (contact the IRS office abroad to find out if that office accepts Form W-7 applications). You can also get application forms at certain U.S. consular offices.

You can also apply through an acceptance agent authorized by the IRS.

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

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

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.

Specific Instructions

The following instructions are for those items that are not self-explanatory. Enter N/A (not applicable) on all lines that do not apply. If you are completing this form for someone else, answer the questions as they apply to that person.

Reason for applying. You must check a box to indicate the reason you are completing this Form W-7. **Check only one box.**

a. Nonresident alien required to obtain ITIN to claim tax treaty benefit. Certain nonresident aliens must obtain an ITIN to claim a tax treaty benefit even if they do not have to file a U.S. tax return.

b. Nonresident alien filing a U.S. tax return and not eligible for an SSN. This category includes:

- A nonresident alien who must file a U.S. tax return to report income effectively or not effectively connected with the conduct of a trade or business in the United States.
- A nonresident alien who is filing a U.S. tax return only to obtain a refund.
- A nonresident alien electing to file a U.S. tax return jointly with a spouse who is a U.S. citizen or resident.

c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for an SSN. A foreign individual living in the United States who does not have permission to work from the INS, and is thus ineligible for an SSN, may still have a U.S. tax return filing obligation. Such individuals must check this box.

d. Dependent of U.S. person. This is an individual who may be claimed as a dependent on a U.S. tax return and who is unable, or not eligible, to obtain an SSN.

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

e. Spouse of U.S. person. This is a nonresident alien husband or wife who is not filing a U.S. tax return (including a joint return) but who may be claimed as a spouse for an exemption, and who is not eligible to obtain an SSN.

f. Other. Use this box **only** if your situation does not fall into any of the above categories. If you check this box, you must describe in detail your reason for requesting an ITIN.

SSN of U.S. person. If you are applying for an ITIN under category **d** or **e** above, you **must** provide the **full name and SSN** of the U.S. person. Enter the information in the space provided. If the U.S. person chooses to provide this information in a separate letter, be sure to enter "Information will be provided in separate letter" in this space. If this space is left blank, your application will be rejected.

The letter provided by the U.S. person must identify the Form W-7 to which the information relates and must include:

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

Mail the letter to the address shown under **Where To Apply** on page 3.

Note: If the U.S. person chooses this method, the Form W-7 will not be processed until the information is received.

Lines 1a and 1b. Enter your legal name on line 1a. This entry should reflect your name as it will appear on your U.S. tax return. If your legal name was different at birth, enter on line 1b your name at birth as it appears on your birth certificate.

Line 2. Enter your complete address in the country where you permanently or normally reside. If you are claiming a benefit under an income tax treaty with the United States, the address entered must normally 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 instead of a street address. It will not be accepted.

Line 3. Enter your mailing address if it is different from the address on line 2. This is the address the IRS will use to mail you written notification of your ITIN.

Line 4. You **must** identify the country in which you were born.

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 Canadian Social Insurance Number.

Line 7c. Enter only U.S. nonimmigrant visa information, for example, "B-1/B-2." Also enter the expiration date of the visa.

Line 7d. If you have a passport, use it to provide verification of your identity and foreign status. Check the "Passport" box.

If you do not have a passport, use a driver's license or official identification card issued by a U.S. or foreign governmental jurisdiction and check the appropriate box.

If you are using documents issued by the INS, check the "INS documentation" box.

If you have none of the above, check the box for "Other" and **specifically identify** the type(s) of document you are using (for example, enter "military ID" for a military or military/dependent identification card). You may have to provide more than one current document to verify your identity and foreign status. At least one document you present should contain a recent photograph.

You must provide the name of the state, country, or other issuer, and the identification number (if any) appearing on the document(s) you provide. You may be required to provide a translation of documents in a foreign language.

Line 7e. If you ever received a "temporary Taxpayer Identification Number" (TIN) or an Employer Identification Number (EIN), check the "Yes" box and enter the number on line 7f. 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.

A "temporary TIN" was a nine-digit number issued by the IRS to individuals before 1996. You would have been issued this number if you filed a U.S. 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. 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.

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

Signature. Generally, Form W-7 **must be signed by the applicant.** However, if the applicant is a minor 14 years of age or younger, a delegate (parent or guardian) should sign for him or her. Type or print the delegate's name in the space provided and check the appropriate box to indicate the relationship to the applicant.

If the applicant is over 14 years of age, the applicant may appoint an authorized agent to sign. The authorized agent must print his or her name in the space provided for the name of the delegate and must attach **Form 2848**, Power of Attorney and Declaration of Representative.

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**, 13 min.; **Preparing the form**, 29 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 Apply** on page 3.

