



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

Visit an IRS Taxpayer Assistance Center or
Call your local IRS Taxpayer Assistance Center
to make an appointment to visit.

Overseas help can be obtained
from the following IRS offices:

Location	Address	Telephone Number
London, England	United States Embassy 24/31 Grosvenor Square London W1A 1AE England United Kingdom	[44] [207] 894-0476
Paris, France	United States Embassy 2 Avenue Gabriel 75382 Paris Cedex 08, France Physical Address: United States Consulate 2, Rue St. Florentin 75001 Paris, France	[33] (1) 4312-2555
Frankfurt, Germany	U.S. Consulate Frankfurt Geissener Str. 30 60435 Frankfurt am main, Germany	[49] (69) 7535-3834

Persons outside the U.S. may call 215-516-2000 for assistance (this is not a toll-free call).

Keep in mind that the Internal Revenue Service conducts an overseas taxpayer assistance program during the tax-filing season (January through mid-June). To find out if IRS personnel will be in your area, please contact the Consular Section at the nearest United States Embassy or Consulate.

IMPORTANT CHANGES TO NOTE:

1. The criteria description under “Exception 2” has been revised.
2. There has been a change in the number of IRS posts abroad where ITIN assistance can be obtained.
3. Forms W-7 will be processed at a new IRS Service Center. There is a new address to use for mailing applications to Austin, Texas.

REMINDER:

Each ITIN applicant must:

1. Apply using the most current 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.
2. Attach an original valid U.S. Federal income tax return. ITINs will no longer be assigned prior to the taxpayer filing a valid U.S. income tax return (Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ), to pay or claim withheld taxes unless an “exception” to the tax return filing requirement is met (see “Exceptions” later in this publication).
3. Supply original proof of identity and foreign status documents or notarized/certified copies – there are only 13 acceptable documents (see the “Supporting Documentation Table” later in this Publication). While the IRS will accept “original” documents, it is suggested that you submit certified or notarized copies.
4. Mail Form W-7/W-7(SP), proof of identity documents, and a United States individual income tax return to:

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

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, at any IRS Taxpayer Assistance Center in the United States and at IRS offices abroad (contact the IRS office abroad to find out if that office accepts Form W-7/W-7(SP) applications).

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 authorization letter. An ITIN does not change your immigration status or 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 “70” to “88” for the fourth and fifth digits and is formatted like a SSN (i.e. 9XX-7X-XXXX).

The ITIN is only available to individuals who are required to have a taxpayer identification number for tax purposes but who do not have, and are **not** eligible to obtain a SSN from the Social Security Administration (SSA). Only individuals who have a valid filing requirement or are filing a tax return to claim a refund of over-withheld tax are eligible to receive an ITIN. Generally a U.S. Federal income tax return must accompany the ITIN application, unless the individual meets one of the “exceptions.” (See “Exceptions”). **Caution:** Applications for individuals who are requesting an ITIN as a spouse or a dependent of a primary taxpayer, **must** attach a valid U.S. Federal income tax return to the Form W-7.

ITINs are issued regardless of immigration status because both resident and nonresident aliens may have United States tax return filing and payment responsibilities under the Internal Revenue Code.

What is the purpose of an ITIN?

ITINs are used for 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 establish immigration status.

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

NOTE: When applying for an ITIN for the purpose of filing a valid tax return, the applicant is required to file the tax return with the Form W-7/W-7(SP) application unless specifically meeting an exception to the tax return requirement. (See “Exceptions”).

When did IRS start issuing ITINs and why?

In 1996, the U.S. Department of the Treasury issued regulations that introduced the ITIN, and required foreign persons to use an ITIN as their unique identification number on Federal tax returns (T.D. 8671, 1996-1 C.B.314). The regulations were intended to address the concern by the IRS and the U.S. Department of the Treasury that, without a unique number, taxpayers could not be identified effectively and tax returns could not be processed efficiently.

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. Since ITINs are strictly for tax processing, the IRS does not apply the same standards as agencies that provide genuine identity certification. ITIN applicants are not required to apply in person.



How do I know if I need an ITIN?

If you do not have a Social Security Number (SSN) and are not eligible to obtain a SSN, but you are required to furnish a Federal tax identification number to file a U.S. tax return, be claimed as a spouse or dependent on a U.S. tax return or are required to furnish a tax identification number for any other tax purpose, you must apply for an ITIN. An alien individual cannot have both an ITIN and a SSN.

If you are eligible for a SSN, you must first apply for one. Persons eligible to receive a Social Security Number are not eligible to receive an ITIN. Treasury regulations governing Internal Revenue Code Section 6109 require a valid taxpayer identification number for each person listed on the tax return. If the Social Security Administration denies the applicant's request for a SSN they will issue a letter of denial. That letter must be attached to the Form W-7 when it is submitted to the IRS.

NOTE: Although most applicants are required to file their tax return by attaching it to Form W-7/W-7(SP), there are exceptions to this requirement. (See "Exceptions").

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 permanent residence or employment).

Applicants must have a valid filing requirement and file an original 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 only". 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 Publication 519, "A United States 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. tax return or who is filing a U.S. tax return only to claim a refund.
- A nonresident alien individual not eligible for a 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 the substantial presence test) who files a U.S. tax return but who is not eligible for a SSN. For information about the substantial presence test, see **Pub. 519**, U.S. Tax Guide for Aliens.
- An alien spouse, claimed as an exemption on a U.S. tax return, who is not eligible to obtain a SSN.
- An alien individual eligible to be claimed as a dependent on a U.S. 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 United States tax return, see Pub. 501, "Exemptions, Standard Deductions, and Filing Information", and Pub. 519, "A United States Tax Guide for Aliens".
- A nonresident alien student, professor, or researcher who is required to file a United States 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 a SSN cannot be issued. Proof that the SSA denied your request for a SSN must be included with your submission of Form W-7/W-7(SP).

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 <http://www.irs.gov>. To find out if you are eligible to obtain a SSN, contact you're nearest SSA Office.

IMPORTANT NOTE: If you are filing for an extension of time to file a United States 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 Non-resident 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 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, notarized or certified proof of identity documents. 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 Operation
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) in lieu of your mailing the information to the IRS. TACs in the United States provide help with ITIN applications on a walk-in or appointment basis. 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 documents.
- Forward your Form W-7/W-7(SP), and accompanying tax return, if applicable, to the IRS processing service center.

For overseas assistance contact one of the overseas IRS offices listed in the front of this publication to find out if that office accepts Form W-7/W-7(SP).

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 215-516-2000 (not a toll free number) for assistance. This number is not available for residents of the U.S.

REMINDER: Only the current edition of Form W-7/W-7(SP) will be accepted. All other versions of this form will be rejected and returned to you, which will result in processing delays.

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

Forms can be obtained by:

- Calling 1-800-829-1040 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 <http://www.irs.gov>
- Visiting the nearest IRS Taxpayer Assistance Center or Overseas IRS office.
- Writing to: Internal Revenue Service
National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903

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:

- Reason for applying
- Applicant's full name (and birth name if different)
- Applicant's foreign address
- Applicant's country of citizenship
- Applicant's mailing address
- Applicant's date and place of birth
- Information about a passport or visa
- The signature of the applicant, or if the applicant is a minor, it may be the signature of the parent, court-appointed guardian or Power of Attorney. (see "Signature" later in this Publication).

NOTE: In addition to completing the form you must also attach appropriate identification documents and a valid US Federal income tax return (unless an exception to the return filing requirement is met).



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

By Mail: Mail your completed application, your original tax return and any other substantiating or supporting identification documents listed on the Supporting Documentation Table to:

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

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

In Person: You can apply for an ITIN by bringing your completed forms and documentation to any IRS Taxpayer Assistance Center in the United States and most IRS offices abroad, where IRS personnel will verify your documentation and forward the application to the IRS processing center.

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 <http://www.irs.gov>.

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

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

If you are required to file an 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.

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. Certifying Acceptance Agents (CAAs) are individuals or entities who assume a greater responsibility. They are also authorized to verify the applicant's claim of "identity" and "foreign status" through a review of appropriate documentation, as well as verifying the authenticity, accuracy and completeness of the supporting documentation. In addition, once the ITIN is issued, the CAA receives the applicant's 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 his/her services. A list of authorized Acceptance Agents is available on the IRS website at <http://www.irs.gov>.

Note: Even if you are utilizing the services of an Acceptance Agent, you must follow all procedures outlined in this Publication for obtaining an ITIN, (i.e. attaching Form W-7/W-7(SP) to your Federal income tax return, unless you meet one of the "exceptions" to the tax return filing requirement). Acceptance Agents only facilitate 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?

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. You should file your current year return by the prescribed due date to avoid this.

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 four to six weeks. 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 contact one of the IRS offices listed in the front of this publication or call 215-516-2000 (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. 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.

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. Your completed Form W-7/W-7(SP).
2. Your original valid U.S. Federal income tax return for which the ITIN is needed. However if one of the exceptions to the tax return filing requirement applies, you must attach the documentation that is required to support that exception.
3. The original documents, or certified or notarized copies of documents, 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 must be the same as lines 1a, 4 and 6a of the Form W-7/W-7(SP).

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; be a copy certified by the issuing agency, be a copy certified or notarized by a State Department employee (i.e. United States notaries at Embassies and Consulates worldwide), a United States Military Judge Advocate General Officer, a United States public notary legally authorized within his or her local jurisdiction, or a foreign notary legally authorized as outlined by the Hague Convention. The Convention provides for the simplified certification of public (including notarized) documents to be used in countries that have joined the convention. A certification will be issued in the form of an "apostille", which will be attached to the copy of the document. (The apostille must stay attached to the copy of the document when it is sent to the IRS.). When submitting documentation to a notary, the notary must see the valid, unaltered original documents and verify that the copy conforms to the original.
3. Must 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.
 - ◆ School records and Medical records (used only for children under the age of 14; under the age of 18 if a student) will be considered current only if the date displayed on the records is not more than one (1) year prior to the date the Form W-7/W-7(SP) is submitted.



“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. (It is strongly suggested, that if possible, authorized “copies” of documents be sent in lieu of “originals”).

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 properly notarized or certified copy of a valid passport you do not need to submit any other documents from the list below. 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.

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 (dependent’s only – under 14 years of age; under 18 years of age if a student) *
13. School Records (dependent’s only - under 14 years of age; under 18 years of age is a student) *



(* may be used to establish foreign status only if documents are foreign.)

NOTE: You may 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 US 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 person’s 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. (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?

Although most ITIN applicants must attach a valid 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 four exceptions listed below apply to you, you will **not** need to attach a U.S. Federal income 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. income tax return with Form W-7/W-7(SP) you must submit proof of your claim in lieu 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

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. They will be permitted to provide a letter from their Designated School Official (DSO), or Responsible Officer (RO) stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.

■ 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 ITIN Acceptance Agent.

Exception 3. Thirty 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.

DEPENDENCY/EXEMPTION ISSUES

(See IRS Publication 501 for who qualifies to be claimed as a dependent.)



What are the rules 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 publication 501 (Exemptions, Standard Deduction and Filing Information), for additional information and to determine who may qualify as a dependent.

If the dependent is a minor, the documentation must establish the relationship between the dependent and the primary taxpayer. Such documentation could include a birth certificate, adoption papers, or other court appointment papers showing legal guardianship.

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.ssa.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 <http://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 <http://uscis.gov>, or the foreign students' office of the appropriate 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, call the IRS taxpayer assistance number, (1-800-829-1040) and provide the IRS employee with the correct information.

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

You must check only one box to indicate the reason you are completing Form W-7/W-7(SP). If more than one box applies to you, check the box that best explains your reason for submitting the Form. **Note:** Exception: If you check box “a” or “f”, then box “h” may also be checked. Treaty Country and Treaty Article must also be present, if applicable. Refer to IRS Publication 901, “Tax Treaties” if you need additional information.

Reason you are submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).	
<input type="checkbox"/> a	Nonresident alien required to obtain ITIN to claim tax treaty benefit
<input type="checkbox"/> b	Nonresident alien filing a U.S. tax return
<input type="checkbox"/> c	U.S. resident alien (based on days present in the United States) filing a U.S. tax return
<input type="checkbox"/> d	Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
<input type="checkbox"/> e	Spouse of U.S. citizen/resident alien }
<input type="checkbox"/> f	Nonresident alien student, professor, or researcher filing a U.S. tax return
<input type="checkbox"/> g	Dependent/spouse of a nonresident alien holding a U.S. visa
<input type="checkbox"/> h	Other (see instructions) ▶
Additional information for a and f : Enter treaty country ▶ and treaty article number ▶	

REMINDER:

IF	THEN
Box “a” or Box “f” is checked and a tax treaty benefit is being claimed	The “treaty country” and “treaty article number” must be entered in the space provided under box h.
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 information describing in detail the reason that the ITIN is being requested must be present in the space provided.

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 United States tax return, the processing of the U.S. tax return may be delayed until discrepancies are resolved.

L.1b. If an entry is present, it must reflect the applicants’ name as it appears on their birth certificate.

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

If you are applying for an ITIN as a spouse **or** dependent of a U.S. citizen or resident alien, the full name of that person who is the citizen/resident alien must be entered in the space provided next to reason box (d) or (e).

<input checked="" type="checkbox"/> d	Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
<input type="checkbox"/> e	Spouse of U.S. citizen/resident alien } John Doe SSN: 123-45-6789

Line 2 - Applicant’s Mailing Address::

If a mailing address is used that is different from the address where the applicant normally resides (Line 3), then the address must include the street, city/town, province (if any), state/country and zip/foreign postal code.

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: Do not use a P.O. Box or an “in care of” (c/o) address instead of a street address if you are entering just a “country name” on Line 3.

Line 3 – Foreign Address:

Enter your complete address 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 treaty benefits are being claimed, this address is usually the address in the treaty country. If the 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 **.

Do not enter a post office box or an “in care of” (c/o) address on this line. If you do your application will be rejected.

*

Foreign address (if different from above) (see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number. 120 White House Way
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. Southgate, Sheffield S72 1HF England

**

Foreign address (if different from above) (see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number.
	City or town, state or province, and country. Include ZIP code or 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
--------------------------	--	----------------------------------	--

Line 5 – Gender:

Check the appropriate box for your gender.

5	<input type="checkbox"/> Male
	<input checked="" type="checkbox"/> Female

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 J-1 visa that is numbered 11111111, and has an expiration date of June 13, 2008, you would enter it as “J-1”, “No.11111111”, “06/13/2008”.

6c Type of U.S. visa (if any), number, and expiration date J-1 No. 11111111 06/13/2008

Note: If the visa has been issued under a “duration of stay” label by USCIS, then enter “D/S” as the expiration date.

L.6d. Identification Documents.

Check the appropriate box. If the “other” box is checked, then write-in the type of documentation in the space provided. If the applicant presents a valid passport, then no other documents are necessary to prove “identity” and “foreign status”. **A passport is the only stand-alone document.** If you do not have a passport, you must use the documents listed under the **Supporting Documentation Table** and you will be required to provide more than one current document to verify your 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.

REMINDER: If you are submitting multiple documents use only the information from one of those documents to complete Line 6d. Enter the information for the second document on a separate sheet of paper and attach to Form W-7/W-7(SP).

Enter the name of the State or Country or other issuer, the identification number (if any) appearing on the document(s), the expiration date, and the date on which you entered the United States. Dates must be entered in the month/day/year format. (i.e. October 4, 2008 would be entered as 10/04/2008) You may subsequently be requested to provide a certified translation of foreign language documents.

6d Identification document(s) submitted (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: Austria No.: XXXXXXXXXX Exp. date: 10 / 04 /2008 Entry date in U.S. 02 / 14 /2005

L.6e/6f. Previous Temporary TIN or EIN.

If you were ever issued a “Temporary Identification Number” (TIN or ITIN) or an Employer Identification Number (EIN) from IRS, check the “Yes” box, and enter the number on line 6f, along with the name under which it was issued. If more than one temporary number was issued or a temporary number and an EIN, attach a separate continuation sheet listing all of the previous numbers issued to you. If you never had a temporary TIN or an EIN, or you do not know your temporary TIN or EIN, check the “No/Do not know” box.

A temporary TIN is a nine-digit number issued by the IRS to persons who file a return or make a payment without providing a taxpayer identifying number. 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.

An EIN is a nine-digit number (for example, 12-3456789) assigned by the IRS to businesses.

6e 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 6f. <input checked="" type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).
6f Enter: TIN or EIN ▶ 9XX-28-XXXX and Name under which it was issued ▶ Mary J. Smith

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:

<input checked="" type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. tax return
--

Line 6g

6g Name of college/university or company (see instructions) ABC University	Length of stay 4 years
City and state Philadelphia, PA	

SIGNATURE

Who can sign the Form W-7/W-7(SP)?

Generally, the applicant is required to sign Form W-7/W-7(SP). The following are exceptions to this requirement.

Who can sign the Form W-7/W-7(SP) if the applicant is a minor under 14 years of age?

If the applicant is under 14 years of age, a delegate (a parent or court appointed guardian) may sign for him or her. Type or print the delegate’s name in the space provided and check the appropriate box that indicates his or her relationship to the applicant. If the delegate is signing as a court-appointed guardian, attach a copy of the court-appointment papers showing the legal guardianship.

If the dependent is a minor, the documentation must establish the relationship between the dependent and the adult/representative signing the application on the dependent’s behalf. Such documentation could include a birth certificate, adoption papers, or other court appointment papers showing legal guardianship.

Who can sign the Form W-7/W-7(SP) if the applicant is 14 years of age or older?

If the applicant is 14 years of age or older, the applicant may sign the form or appoint an authorized delegate or parent to sign on his or her behalf. The authorized person must print his or her name in the space provided for the name of the delegate, check “Power of Attorney” box and attach Form 2848 or Form 8821 to the Form W-7. Form 8821 (Tax Information Authorization) is usually used to discuss a specific tax matter, such as the ITIN. The Form 2848 (Power of Attorney and Declaration of Representative) is usually used to discuss tax issues (in

addition to the ITIN) with the Internal Revenue Service. The POA or Tax Information Authorization must clearly state the purpose for which it is intended under the “tax matters” section. See the instructions for these forms to determine which one to file or refer to the IRS web site at www.irs.gov for additional information on Power of Attorney (POA).

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 Operation
P.O. Box 149342
Austin, TX 78714-9342

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 tax return. International applicants may call 215-516-2000 (not a toll-free number) for assistance. (This number is not available for residents of the U.S.)

You may visit or make an appointment to visit your local* IRS Taxpayer Assistance Center (TAC), where 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 identity documents;

- Help you respond to an IRS notice regarding your application for an ITIN; and
 - Forward your Form W-7/W-7(SP), and accompanying 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 www.irs.gov.

Reminder: If you are planning to use the services of an IRS TAC office, make sure to call first to determine if you are required to schedule an appointment.

You may also use the services of an IRS-authorized Acceptance Agent.

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:
Internal Revenue Service
National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903
- Visit your nearest IRS TAC (Taxpayer Assistance Center)
- Retrieve a copy from the IRS web site at www.irs.gov.

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 215-516-2000 (not a toll free number), or any of the overseas offices listed in the beginning of this publication.

FREQUENTLY ASKED QUESTIONS AND ANSWERS

What are the documentation requirements when applying for an ITIN?

The applicant will need to submit documentation that is current (has not expired), and that proves both identity and foreign status (i.e. contains name, address, photograph and supports the foreign status claim.) For the definition of “current” for ITIN purposes, see “Documentation”. A passport is the only document that can stand-alone and provide all of the information required. In all other circumstances the applicant will need to provide at least two identity documents in order to validate identity and foreign status, and, with the exception of children under 14 years of age (under 18 years of age if a student), at least one must include a recent photograph.

Does the “National Identity” card include the “Mexican Matricula” card as acceptable identification for applying for an ITIN?

The Matricula card is an acceptable form of identification when applying for an ITIN.

Can I send in a photocopy of my documentation?

You can send in photocopies of your original documentation, however, all photocopies must be either:

- Certified by the issuing agency;
- Certified/Notarized by a State Department employee (United States notaries at Embassies and Consulates worldwide) or a United States Military Judge Advocate General Officer; or
- Certified/Notarized by Foreign notaries authorized under the Hague Convention who will attach an Apostille. (**Note:** The Apostille must be kept attached to the documents submitted to the Internal Revenue Service); or
- Certified/Notarized by a U.S. notary public legally authorized within his/her jurisdiction (raised seal or stamp present).

What are the rules of the Earned Income Tax Credit (EITC) as they relate to an ITIN?

A taxpayer using an ITIN is not eligible for EITC. To claim the EITC the claimant must file a return as a citizen or legal resident of the United States on Form 1040. In addition, the claimant, spouse and qualifying child(ren) listed on the return must have valid “work related” Social Security Numbers. If the claimant is married, he or she must file a return using the Married Filing Joint status (for the exception to this rule, see Publication 501, Marital Status – “Married Persons Living Apart”).

Can an ITIN be used to file a delinquent or amended return for prior years?

An ITIN can be used for any valid, delinquent or amended tax returns (income, estate, gift or refund claim). Furnishing an ITIN on a return does not eliminate your need to satisfy the eligibility standards for claiming specific exemptions, credits, etc. 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. You should file your current year tax return by the prescribed due date.

Are ITINs valid for dependents if I file a delinquent tax return?

ITINs will be accepted for dependents on current and delinquent returns. Dependents can be claimed only when the dependency tests are met.

What steps do I have to take when I have an ITIN and become eligible for a Social Security Number?

Make proper application for a SSN and upon receipt advise the IRS ITIN Unit in writing of your new SSN. The new SSN will become the primary number and must be used for all future filing purposes. The IRS will void the ITIN. All prior tax information under the ITIN will be associated with the new SSN.

What do I do if I think I once had a SSN, but I’m not sure?

Check with the SSA before applying for an ITIN. The SSA website is located at <http://www.ssa.gov>.

What documentation will I need to advise the IRS that the Social Security Administration will not provide me with a SSN?

If you are eligible to obtain a SSN, the IRS will not issue you an ITIN unless you can document that the SSA denied your request for a SSN. Supporting documentation (such as a letter or statement) from the SSA substantiating the denial **must** be attached to your application. If you are a student on an F-1, J-1

or M-1 visa who will not be working while studying in the U.S., you will no longer have to apply for a SSN first. You will be permitted to provide a letter from your Designated School Official (DSO) or Responsible Officer (RO), stating that you will not be securing employment in the U.S. or receiving any type of income from personal services. Additionally, you will be permitted to provide a letter from your Authorized School Official stating that you have been invited to the United States for a specific presentation and will be receiving an honoraria payment.

What do I do if I think I once had an IRS temporary number?

If you had a temporary Taxpayer Identification Number (TIN), but are unsure or cannot recall the number, indicate on Form W-7/W-7(SP) that you might have previously had such a number(s) and the name under which you think the number was issued. IRS will perform research to locate your number as part of the processing of your W-7/W-7(SP).

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

If the change only affects your legal name, you will only need to request a name change by sending a letter directly to the IRS processing center that has jurisdiction for your location. 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.

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

If you change your street address or mailing address, you should complete a Form 8822 (Change of Address) and send it directly to the IRS address in that form’s instructions.

Will the IRS issue ITINs to individuals that are experiencing delays in securing a SSN?

The IRS will not issue ITINs in such situations. If a person is entitled to a Social Security Number, then they are not eligible for an ITIN.



EXHIBITS

SUPPORTING DOCUMENTATION TABLE

An “X” in the “Foreign Status” and/or “Identity” column, indicates that the supporting documentation satisfies that category.

A **passport** is the only **stand-alone** document that will prove both identity and foreign status (i.e. if a passport is submitted, then the applicant does not need to submit any other supporting documentation). If a passport is not submitted then a **combination** of at least two other current documents displaying the applicants name and photograph, and supporting their claim of identity and foreign status must be provided. With the exception of children under 14 years of age (under 18 years of age if a student), at least one document submitted must contain a recent photograph.

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	X *	X
Medical Records (valid for dependent’s only - under 14 years of age (under 18 years of age if a student.)) *	X *	X
School Records (valid for dependent’s only - under 14 years of age (under 18 years of age if a student.)) *	X *	X

* 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

NOTE: Federal Tax Withholding and/or 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 foreign partnership that invests in the U.S. and who own assets that generate income subject to IRS information reporting and Federal tax withholding requirements; or	1(a) To support Exception 1(a), submit a copy of the portion of the partnership agreement displaying the partnership's EIN (Employer Identification Number) and showing that 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 documentation from the bank that an interest bearing business account was opened that is subject to IRS information reporting and/or Federal tax withholding 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 documentation from the bank stating that you are receiving distributions from a deposit account which are subject to IRS information reporting and/or withholding of Federal income tax during the current tax year. An acknowledged (signed by the Bank) copy of the Form W-9 that you provided to the Bank must be attached to Form W-7/ W-7(SP).
	1(d) Individuals who are receiving distributions during the current year of income such as pensions, annuities, 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 reporting requirements.	1(d) To support Exception 1(d) submit documentation in the form of a signed letter or document from the withholding agent, on official letterhead, showing the individual's name and account number, 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 reporting requirements.

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

<p>2a. Wages, Salary, Compensation and Honoraria* payments</p> <p><i>Claiming the Benefits of a Tax Treaty</i></p>	<p>Persons who are eligible to Claim Exception 2(a) include:</p> <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. 	<p>Documentation to be submitted by individuals who are eligible to claim Exception 2(a).</p> <ul style="list-style-type: none"> ■ A 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. <p>along with:</p> <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 withholding agent's portion of Form 8233 attached to the Form W-7/W-7(SP), and a letter from the Social Security Administration (SSA)*, stating that the individual is ineligible to receive a Social Security Number. <p>* 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 will suffice.</p>
<p>2b. Scholarships, Fellowships and Grants.</p> <p><i>Claiming the Benefits of a Tax Treaty</i></p>	<p>Persons who are eligible to Claim Exception 2(b) include:</p> <ul style="list-style-type: none"> ■ 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. ((i.e. foreign students, scholars, professors, researchers, or any other individual), and ■ Who will be submitting Form W-8BEN to the withholding agent. 	<p>Documentation to be submitted by individuals who are eligible to claim Exception 2(b).</p> <ul style="list-style-type: none"> ■ A letter or official notification from the Educational Institution (i.e. College or University) awarding the non-compensatory scholarship, fellowship, or grant, or ■ A copy of a contract with a College, University or Educational Institution, <p>along with:</p> <ul style="list-style-type: none"> ■ Evidence (information) displayed 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 W-8BEN that was submitted to the withholding agent, attached to the Form W-7/W-7(SP); and

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)

<p>2b. Scholarships, Fellowships and Grants. (continued)</p> <p><i>Claiming the Benefits of a Tax Treaty</i></p>	<p>Persons who are eligible to Claim Exception 2(b) include:</p>	<p>Documentation to be submitted by individuals who are eligible to claim Exception 2b.</p> <ul style="list-style-type: none"> ■ A letter from the Social Security Administration (SSA) *, stating that the individual is ineligible to receive a Social Security Number. <p>Note: *Students on a F-1, J-1 or M-1 visa who will <u>not</u> be working while studying the U.S., will not have to apply for a SSN. They will be permitted to provide a letter from their Designated School Official (DSO) or Responsible Officer (RO), stating that they will <u>not</u> be securing employment in the U.S. or receiving any type of income from personal services.</p>
<p>2c. Scholarships, Fellowships and Grants.</p> <p><i>No Tax Treaty Benefits</i></p>	<p>Persons who are eligible to Claim Exception 2(c) include:</p> <ul style="list-style-type: none"> ■ Individuals receiving non-compensatory income from scholarships, fellowships, or grants. (i.e. foreign students, scholars, professors, researchers, or any other individual), that is subject to IRS information reporting and/or tax withholding requirements during the current year. 	<p>Documentation must be submitted by individuals who are eligible to claim Exception 2(c)</p> <ul style="list-style-type: none"> ■ A letter or official notification from the Educational Institution (i.e. College or University) awarding the non-compensatory scholarship, fellowship, grant or ■ A copy of a contract with a College, University or Educational institution, along with: ■ A letter from their Designated School Official (DSO) or Responsible Officer (RO) stating that the individual is receiving non-compensatory income from scholarships, fellowships, or grants, that is subject to IRS information reporting and/or tax withholding requirements:* <p>* This letter must be attached to Form W-7, or you application for an ITIN will be denied.</p> <p style="text-align: center;">and</p> <ul style="list-style-type: none"> ■ A letter from the Social Security Administration (SSA) stating that the individual is ineligible to receive a Social Security Number. <p>Note: Students on a F-1, J-1 or M-1 visa who will <u>not</u> be working while studying the U.S., will not have to apply for a SSN. They will be permitted to provide a letter from their Designated School official (DSO), or Responsible Officer (RO), stating that they will not be securing employment in the U.S. 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)

<p>2d. Gambling Income</p> <p><i>Claiming the Benefits of a Tax Treaty</i></p>	<p>Persons who are eligible to Claim Exception 2(d) include:</p> <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	<p>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).</p> <p>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.</p>
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EXCEPTION #3

Third Party Reporting of Mortgage 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 1098, Mortgage Interest Statement.

<p>Exception 3</p> <p>Third Party Reporting of Mortgage Interest</p>	<p>Documentation to be submitted by individuals who are eligible to claim Exception 3 includes:</p> <ul style="list-style-type: none">■ Individuals who show 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 With holding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

<p>Exception 4 Third Party Withholding – Disposition By a Foreign Person of United States Real Property Interest.</p>	<p>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</p>	<p>Documentation to be submitted by individuals who are eligible to claim Exception 4 includes:</p> <ul style="list-style-type: none"> ■ A completed Form 8288-B and a copy of the contract of the sale. ■ For the seller of the property, Forms 8288 and 8288-A submitted by the buyer should be attached to the Form W-7/W-7(SP).
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EXAMPLES OF COMPLETED FORM W-7S FOR “EXCEPTIONS”

EXCEPTION 1 – THIRD PARTY WITHHOLDING ON PASSIVE INCOME

An Interest in a U.S. Partnership – No Tax Treaty Benefits

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a Nonresident alien required to obtain ITIN to claim tax treaty benefit
 b Nonresident alien filing a U.S. tax return
 c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
 d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 e Spouse of U.S. citizen/resident alien }
 f Nonresident alien student, professor, or researcher filing a U.S. tax return
 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 ▶ and treaty article number ▶

Pension Income – No Tax Treaty Benefits

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a Nonresident alien required to obtain ITIN to claim tax treaty benefit
 b Nonresident alien filing a U.S. tax return
 c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
 d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 e Spouse of U.S. citizen/resident alien }
 f Nonresident alien student, professor, or researcher filing a U.S. tax return
 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 ▶ and treaty article number ▶

Pension Income – With Tax Treaty Benefits

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a** Nonresident alien required to obtain ITIN to claim tax treaty benefit
b Nonresident alien filing a U.S. tax return
c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
e Spouse of U.S. citizen/resident alien }
f Nonresident alien student, professor, or researcher filing a U.S. tax return
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** and treaty article number ▶ **18**

Royalty Income – With Tax Treaty Benefits

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a** Nonresident alien required to obtain ITIN to claim tax treaty benefit
b Nonresident alien filing a U.S. tax return
c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
e Spouse of U.S. citizen/resident alien }
f Nonresident alien student, professor, or researcher filing a U.S. tax return
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** and treaty article number ▶ **12**

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 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 are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a** Nonresident alien required to obtain ITIN to claim tax treaty benefit
b Nonresident alien filing a U.S. tax return
c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
e Spouse of U.S. citizen/resident alien }
f Nonresident alien student, professor, or researcher filing a U.S. tax return
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** and treaty article number ▶ **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 11223344 06/13/2007
	6d Identification document(s) submitted (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: No.: Exp. date: / / Entry date in U.S. / /		
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not 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: TIN or EIN ▶ and Name under which it was issued ▶		
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 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 are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e,** or **g,** you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).

a Nonresident alien required to obtain ITIN to claim tax treaty benefit
b Nonresident alien filing a U.S. tax return
c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
e Spouse of U.S. citizen/resident alien }
f Nonresident alien student, professor, or researcher filing a U.S. tax return
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** and treaty article number ▶ **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 345678891 01/01/2007
	6d Identification document(s) submitted (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: No.: Exp. date: / / Entry date in U.S. / /		
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not 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: TIN or EIN ▶ and Name under which it was issued ▶		
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 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 are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e,** or **g,** you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).

a Nonresident alien required to obtain ITIN to claim tax treaty benefit
b Nonresident alien filing a U.S. tax return
c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
e Spouse of U.S. citizen/resident alien }
f Nonresident alien student, professor, or researcher filing a U.S. tax return
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** and treaty article number ▶ **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 56565656 04/28/2007
	6d Identification document(s) submitted (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: No.: Exp. date: / / Entry date in U.S. / /		
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not 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: TIN or EIN ▶ and Name under which it was issued ▶		
	6g Name of college/university or company (see instructions) Any Place University City and state Any Place, NY Length of stay 3 years		

Scholarship Income – With Tax Treaty Benefits (Also complete information for University and Length of Stay on Line 6g.)

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a Nonresident alien required to obtain ITIN to claim tax treaty benefit
 b Nonresident alien filing a U.S. tax return
 c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
 d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 e Spouse of U.S. citizen/resident alien }
 f Nonresident alien student, professor, or researcher filing a U.S. tax return
 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** and treaty article number ▶ **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 12345678 01/01/08
	6d Identification document(s) submitted (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: No.: Exp. date: / / Entry date in U.S. / /		
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not 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: TIN or EIN ▶ and Name under which it was issued ▶		
	6g Name of college/university or company (see instructions) Any Town University City and state Any Town, N.J. 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 are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a Nonresident alien required to obtain ITIN to claim tax treaty benefit
 b Nonresident alien filing a U.S. tax return
 c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
 d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 e Spouse of U.S. citizen/resident alien }
 f Nonresident alien student, professor, or researcher filing a U.S. tax return
 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** and treaty article number ▶ **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 J-1 34343434 09/03/2008
	6d Identification document(s) submitted (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: No.: Exp. date: / / Entry date in U.S. / /		
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not 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: TIN or EIN ▶ and Name under which it was issued ▶		
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 are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a Nonresident alien required to obtain ITIN to claim tax treaty benefit

b Nonresident alien filing a U.S. tax return

c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return

d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶

e Spouse of U.S. citizen/resident alien }

f Nonresident alien student, professor, or researcher filing a U.S. tax return

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 ▶ and treaty article number ▶

Other information	6a Country(ies) of citizenship Argentina	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date J-1 01010101 12/01/2008
	6d Identification document(s) submitted (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: No.: Exp. date: / / Entry date in U.S. / /		
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not 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: TIN or EIN ▶ and Name under which it was issued ▶		
6g Name of college/university or company (see instructions) University of Classic Study City and state Atlanta, GA Length of stay 3 years			

Gambling Winnings – Tax Treaty Benefits Claimed – (Form W-7 must be submitted through a gaming official who is an IRS authorized Acceptance Agent)

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a Nonresident alien required to obtain ITIN to claim tax treaty benefit

b Nonresident alien filing a U.S. tax return

c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return

d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶

e Spouse of U.S. citizen/resident alien }

f Nonresident alien student, professor, or researcher filing a U.S. tax return

g Dependent/spouse of a nonresident alien holding a U.S. visa

h Other (see instructions) ▶ **Exception 2(d) Gambling Winnings**

Additional information for a and f: Enter treaty country ▶ **United Kingdom** and treaty article number ▶ **22**

EXCEPTION 3 – MORTGAGE INTEREST

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a Nonresident alien required to obtain ITIN to claim tax treaty benefit
 - b Nonresident alien filing a U.S. tax return
 - c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
 - d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 - e Spouse of U.S. citizen/resident alien }
 - f Nonresident alien student, professor, or researcher filing a U.S. tax return
 - g Dependent/spouse of a nonresident alien holding a U.S. visa
 - h Other (see instructions) ▶ **Exception 3 – Mortgage Interest**
- Additional information for **a** and **f**: Enter treaty country ▶ and treaty article number ▶

EXCEPTION 4 – DISPOSITION OF A REAL PROPERTY INTEREST

(FIRPTA – Foreign Investment in Real Property Tax Act)

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a Nonresident alien required to obtain ITIN to claim tax treaty benefit
 - b Nonresident alien filing a U.S. tax return
 - c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
 - d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 - e Spouse of U.S. citizen/resident alien }
 - f Nonresident alien student, professor, or researcher filing a U.S. tax return
 - g Dependent/spouse of a nonresident alien holding a U.S. visa
 - h Other (see instructions) ▶ **Exception 4 – Disposition of Real Property**
- Additional information for **a** and **f**: Enter treaty country ▶ and treaty article number ▶

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.
- 8 Verify that the country of birth is present on Line 4, and that the date of birth is entered in 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 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.
- 12 Enter the date of the application in a MM/DD/YYYY format.
- 13 Submit:
 - Your completed valid U.S. Federal Income Tax Return 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.
- 14 Attach Power of Attorney (POA) (if applicable) – Form 8821 or Form 2848.
- 15 Mail your package to:
 - Internal Revenue Service
 - ITIN Operation
 - P.O. Box 149342
 - Austin, TX 78714-9342

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 PROGRAM OFFICE

To Whom it May Concern:

This is to certify that _____
Name of Account Holder

has an account with this organization _____
Account Number

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,

Printed Name of Official

Date of Signature

Signature of Official

COPY OF FORM W-7

Application for IRS Individual Taxpayer Identification Number

Form **W-7**
(Rev. January 2006)
Department of the Treasury
Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number

▶ See instructions.

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

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

FOR IRS USE ONLY

Before you begin:

- **Do not submit** this form if you have, or are eligible to obtain, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a Nonresident alien required to obtain ITIN to claim tax treaty benefit
 - b Nonresident alien filing a U.S. tax return
 - c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
 - d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 - e Spouse of U.S. citizen/resident alien }
 - f Nonresident alien student, professor, or researcher filing a U.S. tax return
 - 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 ▶ and treaty article number ▶

Name (see instructions) Name at birth if different ▶	1a First name	Middle name	Last name
	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 page 4.**

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign address
(if different from above)
(see instructions)

3 Street address, apartment number, or rural route number. **Do not use a P.O. box number.**

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Birth information

4 Date of birth (month / day / year) Country of birth City and state or province (optional) **5** Male
 Female

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 (see instructions)
 Passport Driver's license/State I.D. USCIS documentation Other

Issued by: No.: Exp. date: / / Entry date in U.S. / /

6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?
 No/Do not 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: TIN or EIN ▶ and Name under which it was issued ▶

6g Name of college/university or company (see instructions) Length of stay

Sign Here

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), including any previously assigned taxpayer identifying number.

Keep a copy for your records.	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"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney

Acceptance Agent's Use ONLY

Signature	Date (month / day / year)	Phone ()
Name and title (type or print)	Name of company	Fax ()
	EIN	



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