

General Instructions

Purpose of Form

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

The ITIN is for federal tax purposes only. It does not entitle you to social security benefits and does not change your immigration status or your right to work in the United States. Also, individuals filing tax returns using an ITIN are not eligible for the earned income credit (EIC).

SSNs. Do not complete Form W-7 if you have an SSN or you are eligible to obtain an SSN. You are eligible for an SSN if you are a U.S. citizen or if you have been admitted by the United States for permanent residence or U.S. employment.

If you have an application for an SSN pending, do not file Form W-7. Complete Form W-7 only if the Social Security Administration (SSA) notifies you that an SSN cannot be issued.

To obtain an SSN, see Form SS-5, Application for a Social Security Card. To get Form SS-5 or to find out if you are eligible to obtain an SSN, go to www.socialsecurity.gov or contact an SSA office.

Who Must Apply

Any individual who is not eligible to obtain an SSN but who must furnish a taxpayer identification number must apply for an ITIN on Form W-7. Examples are:

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

ITIN not needed for Forms 4868, 2688, 1040-ES, or 1040-ES(NR). If you are filing an application for an extension of time to file using Form 4868 or Form 2688, or making an estimated tax payment using Form 1040-ES or Form 1040-ES(NR), do not file Form W-7 with these forms. Enter "ITIN TO BE REQUESTED" wherever your SSN or ITIN is requested. An ITIN will be issued only after you file a tax return and meet all other requirements.

Additional Information

Publications. For details on resident and nonresident alien status, see Pub. 519.

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

These publications are available free from the IRS. To order the publications, call 1-800-TAX-FORM (1-800-829-3676) if you are in the United States. If you have a foreign address, write to:

National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903

You can also get these publications on the IRS website at www.irs.gov.

Telephone help. If, after reading these instructions and our free publications, you are not sure how to complete your application or have additional questions, call 1-800-829-1040 if you are in the United States. If you are outside the United States, you can contact any of our overseas offices in Berlin, London, or Paris.

How To Apply

Your application must include all of the following.

1. Your completed Form W-7.
2. Your original, completed tax return(s) for which the ITIN is needed. Attach Form W-7 to the front of your tax return. After your Form W-7 has been processed, the IRS will assign an ITIN to the return and process the return. The tax return will be processed as if it were filed at the address listed in the tax return instructions. Do not send a copy of the return to any other IRS office.

If you are not required to file a tax return or if you fail to file a completed tax return with your Form W-7, you will not be issued an ITIN, unless one of the exceptions explained on page 3 applies. If an exception applies, include instead the documents described under that exception.

3. The original documents, or certified or notarized copies of documents, that substantiate the information provided on the Form W-7. The supporting documentation must be consistent with the applicant's information provided on Form W-7. For example, the name, date of birth, and country of citizenship must be the same as on Form W-7, lines 1a, 4, and 6a.

If you submit an original valid passport (or a notarized or certified copy of a valid passport), you do not need to submit any other documents from the list below. Otherwise, you must submit at least two or more of the documents listed below. The documents must be current and verify your identity (that is, contain your name). At least

one document must contain your photograph and one must support your claim of foreign status. Do not attach expired documents.

- a. National identification card (must show photo, name, current address, date of birth, and expiration date).
- b. U.S. driver's license.
- c. Civil birth certificate.
- d. Foreign driver's license.
- e. U.S. state identification card.
- f. Foreign voter's registration card.
- g. U.S. military identification card.
- h. Foreign military identification card.
- i. U.S. visa issued by the U.S. Department of State.
- j. U.S. Citizenship and Immigration Services (USCIS) photo identification.
- k. Medical records (dependents only).
- l. School records (dependents and/or students only).

You can submit copies of original documents if the copies are:

- Certified by the issuing agency or official custodian of the original record, or
- Notarized by a U.S. notary public legally authorized within his or her local jurisdiction to certify that the document is a true copy of the original. To do this, the notary must see the valid, unaltered original document and verify that the copy conforms to the original. U.S. notaries public are available at U.S. embassies and consulates worldwide. Foreign notaries are acceptable as outlined by the Hague Convention.

Original documents you submit will be returned to you. You do not need to provide a return envelope. If your original documents are not returned within 60 days, you can call the IRS (see *Telephone help* on this page). Copies of documents will not be returned.

Keep a copy of your application for your records.

When To Apply

Complete and attach Form W-7 when you file the tax return for which the ITIN is needed. However, if you meet one of the exceptions on page 3, complete and submit Form W-7 as soon as possible after you determine you are covered by that exception.

Allow 4 to 6 weeks for the IRS to notify you in writing of your ITIN. If you have not received your ITIN or correspondence at the end of the 6-week period, you can call the IRS to find out the status of your application (see *Telephone help* on this page).

Where To Apply

By mail. Mail Form W-7, your tax return (or other documents required by an exception on page 3), and the documentation listed in item (3) under *How To Apply* on this page to:

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



Do not use the mailing address in the instructions for your tax return.

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. Before applying at an IRS office abroad, find out if that office accepts Form W-7 applications.

Through acceptance agent. You can also apply through an acceptance agent authorized by the IRS. To obtain a list of agents, visit the IRS website at www.irs.gov.

Specific Instructions

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

Reason For Applying

You must check the box to indicate the reason you are completing Form W-7. If more than one box applies to you, check the box that best explains your reason for submitting Form W-7.



If you check box b, c, d, e, or g, you must file a completed tax return by attaching it to Form W-7. You must do this even if the ITIN is for a spouse or

dependent. If you are applying for more than one ITIN for the same return (such as for a spouse or dependent), attach all Forms W-7 to the same return.

a. Nonresident alien required to obtain ITIN to claim tax treaty benefit. Certain nonresident aliens must obtain an ITIN to claim a tax treaty benefit even if they do not have to file a U.S. tax return. If you check this box to claim the benefits of a U.S. income tax treaty with a foreign country, also check box h. On the dotted line next to box h, enter "Exception 1" or "Exception 2," whichever applies (see this page). Also enter the name of the treaty country and treaty article number in the appropriate entry spaces below box h. Also attach the documents required under whichever exception applies. For more details on tax treaties, see Pub. 901, U.S. Tax Treaties.

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

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

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

d. Dependent of U.S. citizen/resident alien. This is an individual who can be claimed as a dependent on a U.S. tax return and is not eligible to obtain an SSN.

e. Spouse of U.S. citizen/resident alien. This category includes:

- A nonresident alien husband or wife who is not filing a U.S. tax return (including a joint return) and who is not eligible to obtain an SSN but who, as a spouse, can be claimed as an exemption.

- A nonresident alien electing to file a U.S. tax return jointly with a spouse who is a U.S. citizen or resident.

f. Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for an SSN. This is an individual who has not abandoned his or her residence in a foreign country and who is a bona fide student, professor, or researcher coming temporarily to the United States solely to attend classes at a recognized institution of education, to teach, or to perform research. If you check this box, you must complete lines 6c and 6g, provide your passport with a valid U.S. visa, and a letter from an official of the school or institution stating that you have not been offered, and have not secured other employment. If applicable, enter the name of the treaty country and the treaty article number in the appropriate entry spaces below box h.

g. Dependent/spouse of a nonresident alien holding a U.S. visa. This is an individual who can be claimed as a dependent or a spouse on a U.S. tax return and who is unable, or not eligible, to obtain an SSN and has entered the United States with a nonresident holding a U.S. visa. For example, the primary visa holder has a B-1 visa; the dependent or spouse has a B-2 visa.

h. Other. If the reason for your ITIN request is not described in a through g, check this box. Describe in detail your reason for requesting an ITIN and attach supporting documents. If any of the following exceptions apply to you, you will not need to attach a tax return to your Form W-7. Check box h and enter the number of the exception that applies (for example, "Exception 3") on the dotted line next to box h.

Exception 1. Passive income—treaty benefits (box a) or third party withholding (box h). To obtain an ITIN under this exception, you must include documentation with the Form W-7 showing you own an asset that generates income subject to information reporting or withholding requirements. Examples include:

- Evidence that you opened an account with a financial institution and you have an ownership interest in that account.
- For a partnership interest—the partnership agreement together with the partnership's EIN or other evidence that the partnership is conducting business in the United States.

Exception 2. Other income (wages, salary, compensation)—treaty benefits (box a).



Applicants with a U.S. visa that is valid for employment should first apply for an SSN with the Social Security Administration (SSA).

You are not eligible for an ITIN if you are eligible to obtain an SSN.

If you are an individual receiving pay for personal services, your Form W-7 will be processed if you provide proof that your application for an SSN (Form SS-5) was

rejected by the SSA and include a Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

If you are a nonresident alien visitor with gaming winnings, your Form W-7 will be processed if submitted through the appropriate gaming official serving as an acceptance agent.

Exception 3. Third party reporting—mortgage interest (box h). To obtain an ITIN under this exception, you must include documentation with the Form W-7 showing evidence of a home mortgage loan on real property located in the United States. This documentation could include a loan commitment letter from the financial institution, a broker's listing agreement, or similar documentation.

Exception 4. Disposition by foreign person of U.S. real property interest (box h). If a transferor or transferee does not have a taxpayer identification number, and an amount withheld is due, attach completed Forms 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests, and 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, to the completed Form W-7.

If you are applying for a withholding certificate to reduce or eliminate withholding on dispositions of U.S. real property, you must attach a copy of the contract for sale and a completed application for a withholding certificate to the completed Form W-7. The application for a withholding certificate must comply with the provisions of Regulations sections 1.1445-3 and 1.1445-6 and Rev. Proc. 2000-35, 2000-35 I.R.B. 211. You can find Rev. Proc. 2000-35 on page 211 of Internal Revenue Bulletin 2000-35 at www.irs.gov/pub/irs-irbs/irb00-35.pdf. You may be able to use Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests, for this purpose. See Form 8288-B for details.

Line Instructions

Enter N/A (not applicable) on all lines that do not apply to you. Do not leave any lines blank.

Line 1a. Enter your legal name on line 1a as it appears on your documents. This entry should reflect your name as it will appear on a U.S. tax return.



Your ITIN will be established using this name. If you do not use this name on the U.S. tax return, the processing of the U.S. tax return may be delayed.

Line 1b. Enter your name as it appears on your birth certificate if it is different from your entry on line 1a.

Line 2. Enter your complete foreign address in the country where you permanently or normally reside. If you no longer have a permanent residence, due to your relocation to the United States, enter only the foreign country where you last resided on line 2 and enter your complete mailing address on line 3. If you are claiming a benefit under an income tax treaty with the United States, line 2 must show the treaty country.



Do not use a post office box or an "in care of" (c/o) address. If you do, your application will be rejected.

Line 3. Enter your complete mailing address if it is different from the address on line 2. This is the address the IRS will use to return your original documents and send written notification of your ITIN.

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

Line 4. To be eligible for an ITIN, your birth country must be recognized as a foreign country by the U.S. Department of State.

Line 6a. Enter the country or countries (in the case of dual citizenship) in which you are a citizen. Enter the complete country name; do not abbreviate.

Line 6b. If your country of residence for tax purposes has issued you a tax identification number, enter that number on line 6b. For example, if you are a resident of Canada, enter your Canadian Social Insurance Number.

Line 6c. Enter only U.S. nonimmigrant visa information. Include the USCIS classification, number of the U.S. visa, and the expiration date in month/day/year format. For example, if you have a B-1/B-2 visa with the number 123456 that has an expiration date of December 31, 2006, enter "B-1/B-2," "123456," and "12/31/2006" in the entry space.

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

Line 6d. Check the box indicating the type of document(s) you are submitting for identification. You must submit documents as explained in item (3) under *How To Apply* on page 2. 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. Also, you may be required to provide a certified translation of foreign language documents.

Note. Any visa information shown on a passport must be entered on line 6c.

Line 6e. If you ever received a temporary taxpayer identification number (TIN) or an employer identification number (EIN), check the "Yes" box and complete line 6f. If you never had a temporary TIN or an EIN, or you do not know your temporary TIN, check the "No/Do not know" box.

A temporary TIN is a nine-digit number issued by the IRS to persons who file a return or make a payment without providing a TIN. 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, such as sole proprietorships.

Line 6f. If you have both a temporary TIN and an EIN, attach a separate sheet listing both. If you were issued more than one temporary TIN, attach a separate sheet listing all the temporary TINs you received.

Line 6g. If you checked reason f, you must enter the name of the educational institution and the city and state in which it is located. You must also enter your length of stay in the United States.

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

Signature. You must sign Form W-7. However, if the applicant is a minor under 14 years of age, a delegate (parent or court-appointed guardian) should 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 applicant is 14 years of age or over, the applicant can appoint an authorized agent to sign. The authorized agent must print his or her name in the space provided for the name of the delegate and attach Form 2848, Power of Attorney and Declaration of Representative.

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

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Record keeping**, 6 min.; **Learning about the law or the form**, 25 min.; **Preparing the form**, 33 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

We welcome comments on forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To Apply* on page 2.