

Instructions for Form W-7

(Rev. January 2012)



Department of the Treasury
Internal Revenue Service

(Use with the January 2012 revision of Form W-7.)

Application for IRS Individual Taxpayer Identification Number

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form W-7 and its instructions, at www.irs.gov/w7. Information about any future developments affecting Form W-7 (such as legislation enacted after we release it) will be posted on that page.

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 get a social security number (SSN).

The ITIN is for federal tax purposes only. An ITIN 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 get 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.

To get 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 get an SSN, go to www.socialsecurity.gov or contact a Social Security Administration (SSA) office.

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

If the SSA will not issue you an SSN, you must get a letter of denial and attach it to your Form W-7. This applies whether you are attaching Form W-7 to your federal tax return or requesting an ITIN under one of the exceptions. However, students, professors, and researchers, see information for box "f," later.

Who Must Apply

Any individual who is not eligible to get an SSN but who must furnish a taxpayer identification number must apply for an ITIN on Form W-7. Examples include the following.

- A nonresident alien individual eligible to get 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 alien.
- 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 get an SSN.
- An alien individual eligible to be claimed as a dependent on a U.S. tax return but who is not eligible to get 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, or who is claiming an exception to the tax return filing requirement.
- A dependent/spouse of a nonresident alien U.S. visa holder, who is not eligible for an SSN.

Deceased Taxpayers

When requesting an ITIN for a deceased taxpayer, the deceased must meet all of the requirements established to get an ITIN. Also, you must write "Deceased" across the top of the Form W-7 and attach the additional documentation shown in the following chart.

IF you are:	THEN you must attach:
The surviving spouse filing an original or amended joint return with your deceased spouse	• Form W-7, • A U.S. individual income tax return, • Documentation substantiating the identity and foreign status of the deceased, and • A copy of the certificate of death.
The court-appointed executor or administrator of the deceased's estate filing an original tax return on behalf of the deceased	• Form W-7, • A U.S. individual income tax return, • Documentation substantiating the identity and foreign status of the deceased*, and • A court certificate showing your appointment.
Neither the surviving spouse nor the court-appointed executor or administrator of the deceased's estate	• Form W-7, • A U.S. individual income tax return, • Documentation substantiating the identity and foreign status of the deceased*, and • Form 1310 (if a refund is due), and • A copy of the certificate of death.
* If the Form W-7 is for a deceased individual under 18 years of age, one of the documents proving identity and/or foreign status must be a birth certificate, unless a passport is submitted.	

ITIN not needed for Forms 4868, 1040-ES, or 1040-ES (NR).

If you are filing an application for an extension of time to file using Form 4868, or making an estimated tax payment using Form 1040-ES or Form 1040-ES (NR), do not file Form W-7 with those 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. In addition to Pubs. 501, 515, and 519 mentioned earlier, see Pub. 1915, Understanding Your IRS Individual Taxpayer Identification Number (ITIN), for more information.

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:

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

You also can get these publications at www.irs.gov/formspubs.

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, call 267-941-1000 (not a toll-free number) or contact our overseas offices in Beijing, Frankfurt, London, or Paris.



You cannot electronically file (e-file) a return using an ITIN in the calendar year the ITIN is issued; however, you can e-file returns in the following years. For example, if you apply for and receive an ITIN in 2011, you may not e-file any tax return using that ITIN (including prior year returns) until 2012.

If you need to file multiple year returns, you can either attach them all to your Form W-7 and submit them to the IRS, or file just the tax return which is due and wait until you receive your ITIN to file your prior year returns on paper. However, no returns may be e-filed in the calendar year in which you receive the ITIN.

How To Apply

Your application must include all of the following.

1. Your completed Form W-7.

Note. If you submit a Form W-7, all later ITIN notices and correspondence that you receive will be in English. If you prefer to receive them in Spanish, please submit Form W-7(SP).

2. Your original, valid tax return(s) for which the ITIN is needed. Attach Form W-7 to the front of your tax return. If you are applying for more than one ITIN for the same tax return (such as for a spouse or dependent(s)), attach all Forms W-7 to the same tax return. After your Form W-7 has been processed, the IRS will assign an ITIN to the return and process the return.



There are exceptions to the requirement to include a U.S. tax return. If you claim one of these exceptions, you must submit the documentation required instead of a tax return. See the Exceptions Tables, later.

3. The original documents, or certified or notarized copies of documents, that support 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(ies) of citizenship must be the same as on Form W-7, lines 1a, 4, and 6a.



To avoid any loss of your documents, it is suggested you do not submit the original documentation.

You can submit copies of original documents if you do any of the following.

- Have the copies certified by the issuing agency or official custodian of the original record.
- Have the copies 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. Notarizing Officers at U.S. Embassies and Consulates overseas provide notarial and authentication services. Contact the Consular Section, American Citizens Services of the U.S. embassy or consulate in advance to determine the hours of operation for these services.

- Have the copies notarized by a foreign notary. However, foreign notaries are only acceptable as outlined by the Hague Convention. The Hague 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. If the document originates in a country that is not party to the Convention, applicants should have the document certified by the foreign authority that issued it.

Note. The apostille must stay attached to the copy of the document when it is sent to the IRS.



Photocopies of documents must bear an original authentic certified or notarized seal/stamp placed there by the proper authority. Photocopies of previously notarized or certified documents are not acceptable and will be returned to the applicant.



Original documents you submit will be returned to you at the mailing address shown on your Form W-7. 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 above). Copies of documents will not be returned. If you will need your documents for any purpose within 60 days of submitting your ITIN application, you may wish to apply in person at an IRS Taxpayer Assistance Center. See Where To Apply, later. Your documents will be reviewed by an IRS employee in this office and returned to you immediately.

Proving your "foreign status" or "identity." 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 to prove your "foreign status" or "identity." Otherwise, you must submit at least two of the documents listed in the chart below. The documents must be current*, verify your identity (that is, contain your name), and support your claim of foreign status. If you submit copies of documents that display information on both sides, copies of both the front and back must be attached to the Form W-7. At least one document must contain your photograph, but a photograph is not required if documents are submitted for a dependent under age 14 (under age 18 if a student). Do not attach expired documents.

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

*Current documents are:

- Civil birth certificates—since civil birth certificates do not contain an expiration date, they are considered current at all times.
- Passports and national identification cards—these documents will be considered current only if their expiration date has not passed prior to the date the Form W-7 is submitted.
- School and medical records—these documents are valid for dependents under the age of 14 (under age 18 if a student) and are considered current only if the date shown on the document is not more than 1 year prior to the date the Form W-7 is submitted.

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document)	x	x
U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x
Visa issued by U.S. Department of State	x	x
U.S. driver's license		x
U.S. 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
U.S. state identification card		x
Foreign voter's registration card	x	x
Civil birth certificate	x*	x
Medical records (valid only for dependents under age 14 (under age 18 if a student))	x*	x
School records (valid only for dependents under age 14 (under age 18 if a student))	x*	x
* Can be used to establish foreign status only if they are foreign documents.		

Note. Documentation submitted for a dependent must include a civil birth certificate (unless a passport is submitted).

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 described later under *h. Other*, complete and submit Form W-7 as soon as possible after you determine you are covered by that exception.

Allow 6 weeks for the IRS to notify you of your ITIN (8 to 10 weeks if you submit documents during peak processing periods (January 15 through April 30) or if you are filing from overseas). If you have not received your ITIN or correspondence at the end of that time, you can call the IRS to find out the status of your application (see *Telephone help*, earlier).



You cannot electronically file (e-file) a return using an ITIN in the calendar year the ITIN is issued; however, you can e-file returns in the following years. For example, if you apply for and receive an ITIN in 2011, you may not e-file any tax return using that ITIN (including prior year returns) until 2012.

If you need to file multiple year returns, you can either attach them all to your Form W-7 and submit them to the IRS, or file just the tax return which is due and wait until you receive your ITIN to file your prior year returns on paper. However, no returns may be e-filed in the calendar year in which you receive the ITIN.

Where To Apply

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

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



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

Private delivery services. If you use a private delivery service to submit your Form W-7, use the following address:

Internal Revenue Service
ITIN Operation
Mail Stop 6090-AUSC
3651 S. Interregional, Hwy 35
Austin, TX 78741-0000

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 or IRS office abroad. Information on our overseas offices can be found in Pub. 1915 or at IRS.gov.

Through acceptance agent. You also can apply through an acceptance agent authorized by the IRS. An acceptance agent can help you complete and file Form W-7. To get a list of agents, visit IRS.gov and enter “*acceptance agent program*” in the search box at the top of the page.

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.

Note. If you check box “a” or “f,” then box “h” may also be checked. If applicable, you also must enter the treaty country and treaty article. For more information on treaties, see Pub. 901, U.S. Tax Treaties.

a. Nonresident alien required to get an ITIN to claim tax treaty benefit. Certain nonresident aliens must get 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 the appropriate designation for Exception 1 or 2, whichever applies (see *Exception 1* and *Exception 2*, later). Identify the exception by its number, alpha subsection, and category under which you are applying (for example, enter “Exception 1d-Pension Income” or “Exception 2d-Gambling Winnings”). Also, enter the name of the treaty country and treaty article number in the appropriate entry spaces below box h and attach the documents required under whichever exception applies. For more details on tax treaties, see Pub. 901.

b. Nonresident alien filing a U.S. tax return. 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, and
- A nonresident alien who is filing a U.S. tax return only to get a refund.

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

Note. If you live abroad and requested an Adoption Taxpayer Identification Number (ATIN) for a foreign child you adopted or who has been legally placed in your home pending adoption and that request was denied, your dependent may be eligible for an ITIN. When submitting your Form W-7, ensure you

include a copy of the legal documents verifying your relationship to the child.

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

- A resident or nonresident alien husband or wife who is not filing a U.S. tax return (including a joint return) and who is not eligible to get an SSN but who, as a spouse, is claimed as an exemption, and
- A resident or nonresident alien electing to file a U.S. tax return jointly with a spouse who is a U.S. citizen or resident alien.

f. Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception. 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 and provide your passport with a valid U.S. visa. If you are present in the United States on a work-related visa (F-1, J-1, or M-1), but will not be employed (that is, your presence in the United States is study-related), you can choose to attach a letter from the Designated School Official or Responsible Officer instead of applying with the SSA for an SSN. The letter must clearly state that you will not be securing employment while in the United States and your presence here is solely study-related. This letter can be submitted instead of a Social Security denial letter if you are filing a tax return with this Form W-7 or claiming Exception 2 (explained later).

If you check this box to claim an exception under 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 the appropriate designation for Exception 2, explained later. Identify the exception by its number, alpha subsection, and category under which you are applying (for example, enter "Exception 2b-Scholarship Income and claiming tax treaty benefits" or "Exception 2c-Scholarship Income"). Also, enter the name of the treaty country and the treaty article number in the appropriate entry spaces below box h (if applicable) and attach the documents required under Exception 2.

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, who is unable, or not eligible, to get an SSN, and who has entered the United States with a nonresident alien who holds a U.S. visa. If you apply for an ITIN under this category, remember to attach a copy of your visa to your Form W-7.

h. Other. If the reason for your ITIN request is not described in boxes a through g, check this box. Describe in detail your reason for requesting an ITIN and attach supporting documents.

Frequently, third parties (such as banks and other financial institutions) that are subject to information reporting and withholding requirements will request an ITIN from you to enable them to file information returns required by law. If you are requesting an ITIN for this reason, you may be able to claim one of the exceptions described later. Enter on the dotted line next to box h the exception that applies to you. Identify the exception by its number, alpha subsection (if applicable), and category under which you are applying (for example, enter "Exception 1a-Partnership Interest" or "Exception 3-Mortgage Interest"). Examples of completed Forms W-7 can be found in Pub. 1915. You will not need to attach a tax return to your Form W-7.

Exception 1. Passive income—third party withholding or tax treaty benefits. This exception may apply if you are the recipient of partnership income, interest income, annuity income, rental income, or other passive income that is subject to third party withholding or covered by tax treaty benefits. See the *Exceptions Tables*, later, for more details on Exception 1.

Information returns applicable to Exception 1 may include the following.

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.
- Form 1099-INT, Interest Income.
- Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax.
- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.

Exception 2. Other income.



Applicants receiving compensation for personal services performed in the United States, or issued a U.S. visa that is valid for employment, should first apply for an SSN with the SSA. You are not eligible for an ITIN if you are eligible to get an SSN.

This exception may apply if:

1. You are claiming the benefits of a U.S. income tax treaty with a foreign country and you receive any of the following:
 - a. Wages, salary, compensation, and honoraria payments,
 - b. Scholarships, fellowships, and grants, or
 - c. Gambling income, or
2. You are receiving taxable scholarship, fellowship, or grant income, but not claiming the benefits of an income tax treaty.

See the *Exceptions Tables*, later, for more details on Exception 2. Information returns applicable to Exception 2 may include Form 1042-S.

Exception 3. Mortgage interest—third party reporting.

This exception may apply if you have a home mortgage loan on real property you own in the United States that is subject to third party reporting of mortgage interest. See the *Exceptions Tables*, later, for more details on Exception 3. Information returns applicable to Exception 3 may include Form 1098, Mortgage Interest Statement.

Exception 4. Dispositions by a foreign person of U.S. real property interest—third party withholding. This exception may apply if you are a party to a disposition of a U.S. real property interest by a foreign person, which is generally subject to withholding by the transferee or buyer (withholding agent). See the *Exceptions Tables*, later, for more details on Exception 4.

Information returns applicable to Exception 4 may include the following.

- Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests.
- Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.
- Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

Exception 5. Treasury Decision (TD) 9363. This exception may apply if you have an IRS reporting requirement under TD 9363 and are submitting Form W-7 with Form 13350. See the *Exceptions Tables*, later, for more details on Exception 5.

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

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 3. Enter your complete foreign (non-U.S.) address in the country where you permanently or normally reside if it is different from the address on line 2. 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 3. If you are claiming a benefit under an income tax treaty with the United States, line 3 must show the treaty country.



Do not use a post office box or an "in care of" (c/o) address instead of a street address on line 2 if you are entering just a "country" name on line 3. If you do, your application may be rejected.

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 Security 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 an F-1/F-2 visa with the number 123456 that has an expiration date of December 31, 2012, enter "F-1/F-2," "123456," and "12/31/2012" in the entry space. Individuals in possession of an I-20/I-94 document(s) should attach a copy to their Form W-7.

Line 6d. Check the box indicating the type of document(s) you are submitting to prove your foreign status and identity. You must submit documents as explained in item (3) under *How To Apply*, earlier. 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 later be required to provide a certified translation of foreign language documents.

Note. If you are submitting a passport, or a certified/notarized copy of a passport, no other documentation is required to prove your "foreign status" or "identity", but ensure any visa information shown on the passport is entered on line 6c and the pages of the passport showing the U.S. visa (if a visa is required for your Form W-7) are included with your Form W-7. However, if you are submitting more than one document, enter only the information for the first document on this line. Attach a separate sheet showing the required information for the additional document(s). On the separate sheet, be sure to write your name and "Form W-7" at the top.



The "Entry date in United States" must contain the complete date on which you entered the country for the purpose for which you are requesting an ITIN (if applicable). If you have not entered the United States, enter "N/A" on this line.

Example. You entered the United States on June 1, 2010, to visit. You returned home on July 1, 2010. You then entered the United States on August 1, 2011, to work for Company X. You want to file a return for the income you earned in the United States in 2011. You are not eligible to get a social security number. You file Form W-7 with your 2011 return. Enter 08/01/2011 on line 6d of Form W-7.

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. On the separate sheet, be sure to write your name and "Form W-7" at the top.

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 also must 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 also must enter your length of stay in the United States.

Signature

Who Can Sign the Form W-7

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

Applicant is a dependent under 18 years of age. If the applicant is a dependent under 18 years of age, his or her parent or court-appointed guardian can sign if the child cannot. The parent or court-appointed guardian must type or print his or her name in the space provided and check the appropriate box that indicates his or her relationship to the applicant. If the individual is signing as a court-appointed guardian, a copy of the court-appointment papers showing the legal guardianship must be attached.

Adults, other than a parent or court-appointed guardian, can sign the Form W-7 only if a Form 2848, Power of Attorney and Declaration of Representative, has been signed by a parent or court-appointed guardian authorizing the individual to sign for the applicant.

Applicant is a dependent 18 years of age or older. If the applicant is 18 years of age or older, the applicant can sign or can appoint his or her parent, a court-appointed guardian, or another individual to sign. The person signing, if other than the applicant, must type or print his or her name in the space provided, check the appropriate box that indicates his or her relationship to the applicant, and attach a Form 2848.

Note. All Powers of Attorney (POA) submitted to the IRS must be in English. Any POAs received in a foreign language will be considered invalid unless accompanied by a certified English translation. The POA must clearly state the purpose for which it is intended under the "tax matters" section. For more information, go to IRS.gov.

Acceptance Agent's Use ONLY

Enter the 8-digit office code that was issued to you by the ITIN Program Office.

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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Exceptions Tables

Exception #1		
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 you must submit if you are eligible to claim Exception 1:
	1(a) Individuals who are partners of a U.S. or foreign partnership that invests in the United States and that owns assets that generate income subject to IRS information reporting and federal tax withholding requirements; or	1(a) A copy of the portion of the partnership or LLC agreement displaying the partnership's employer identification number and showing that you are a partner in the partnership that is conducting business in the United States.
	1(b) Individuals who have opened an interest-bearing bank deposit account that generates income that 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) A signed letter from the bank on its official letterhead, displaying your name and stating that you have opened a business account that is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
	1(c) Individuals who are "resident aliens" for tax purposes and have opened an interest-bearing bank deposit account that generates income subject to IRS information reporting and/or federal tax withholding; or	1(c) A signed letter from the bank on its official letterhead, displaying your name and stating that you have opened an individual deposit account that is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
	1(d) Individuals who are receiving distributions during the current tax year of income such as pensions, annuities, rental income, royalties, dividends, etc., and are required to provide an ITIN to the withholding agent (for example, an investment company, insurance company, or financial institution, etc.) for the purposes of tax withholding and/or reporting requirements.	1(d) A signed letter or document from the withholding agent, on official letterhead, showing your name and verifying that an ITIN is required to make distributions to you during the current tax year that are subject to IRS information reporting or federal tax withholding.

Exception #2		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
2(a). Wages, Salary, Compensation, and Honoraria Payments	Persons who are eligible to claim Exception 2(a) include:	Documentation you must submit if you are eligible to claim Exception 2(a):
<i>Claiming the benefits of a tax treaty</i>	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 - will be submitting Form 8233 to the payer of the income.	- 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. along with: - Evidence (information) on the Form W-7 that you are 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, and a letter from the Social Security Administration (SSA)*, stating that you are ineligible to receive a social security number. *If you are present in the United States and are receiving honoraria payments, you do not have to get a letter of denial from the SSA. A letter from the authorized school official stating the purpose of the visit and that the individual will be receiving payment in the form of an honoraria will be enough.

Exceptions Tables (continued)

Exception #2 (continued)		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
2(b). Scholarships, Fellowships, and Grants <i>Claiming the benefits of a tax treaty</i>	Persons who are eligible to claim Exception 2(b) include:	Documentation you must submit if you are eligible to claim Exception 2(b):
	Individuals claiming the benefits of a tax treaty who: - are either exempt from or subject to a reduced rate of tax on their income from scholarships, fellowships, or grants (that is, foreign students, scholars, professors, researchers, foreign visitors, or any other individual), and - will be submitting Form W-8BEN to the withholding agent.	- A letter or official notification from the college or university awarding the noncompensatory scholarship, fellowship, or grant; or - A copy of a contract with a college, university, or educational institution; along with: - A copy of your passport showing the valid visa issued by the U.S. Department of State, - Evidence (information) on the Form W-7 that you are entitled to claim the benefits of a tax treaty, - A copy of the W-8BEN that was submitted to the withholding agent, and - A letter from the Social Security Administration* stating that you are ineligible to receive a social security number (SSN). *If you are a student on an F-1, J-1, or M-1 visa who will not be working while studying in the United States, you will not have to apply for an SSN. You will be permitted to provide a letter from the Designated School Official or Responsible Officer stating that you will not be securing employment in the United States or receiving any type of income from personal services.
2(c). Scholarships, Fellowships, and Grants <i>Not claiming benefits of a tax treaty</i>	Persons who are eligible to claim Exception 2(c) include:	Documentation you must submit if you are eligible to claim Exception 2(c):
	Individuals receiving noncompensatory income from scholarships, fellowships, or grants (that is, foreign students, scholars, professors, researchers, or any other individual) that is subject to IRS information reporting and/or withholding requirements during the current year.	- A letter or official notification from the educational institution (that is, college or university) awarding the noncompensatory scholarship, fellowship, or grant; or - A copy of a contract with a college, university, or educational institution; along with: - A copy of your passport showing the valid visa issued by the U.S. Department of State, - A letter from the Designated School Official (DSO) or Responsible Officer (RO) stating that you are receiving noncompensatory income from scholarships, fellowships, or grants that is subject to IRS information reporting and/or federal tax withholding requirements during the current year (this letter must be attached to your Form W-7 or your application for an ITIN will be denied), and - A letter from the Social Security Administration* stating that you are ineligible to receive a social security number (SSN). *If you are a student on an F-1, J-1, or M-1 visa who will not be working while studying in the United States, you will not have to apply for an SSN. You will be permitted to provide a letter from the DSO or RO stating that you will not be securing employment in the United States or receiving any type of income from personal services.

Exceptions Tables (continued)

Exception #2 (continued)		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
2(d). Gambling Income	Persons who are eligible to claim Exception 2(d) include:	Documentation you must submit if you are eligible to claim Exception 2(d):
<i>Claiming the benefits of a tax treaty</i>	Nonresident aliens visiting the United States who: • have gambling winnings, • are claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and • will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent.	Your W-7, which must be submitted through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent to apply for an ITIN under Exception 2(d). Note. If you do not secure the services of a gaming official, you may still file Form 1040NR at the end of the tax year with a Form W-7, attaching a copy of Form 1042-S displaying the amount of tax withheld. Your 1040NR return also should display the tax treaty article number and country under which you are claiming the treaty benefits.

Exception #3	
Note. Federal tax withholding and/or information reporting must take place within the current tax year.	
Third Party Reporting of Mortgage Interest	If you are eligible to claim Exception 3, you must submit documentation showing evidence of a home mortgage loan. This would include a copy of the contract of sale or similar documentation showing evidence of a home mortgage loan on real property located in the United States.

Exception #4	
Note. Federal tax withholding and/or information reporting must take place within the current tax year.	
Third Party Withholding—Disposition by a Foreign Person of U.S. Real Property Interest	A withholding obligation generally is imposed on a buyer or other transferee (withholding agent) when the buyer acquires a U.S. real property interest 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. If you are eligible to claim Exception 4, you must submit: • A completed Form 8288-B, and • A copy of the sale contract. Note. For the seller of the property, copies of Forms 8288 and 8288-A submitted by the buyer should be attached to Form W-7.

Exception #5	
Note. Federal tax withholding and/or information reporting must take place within the current tax year.	
Reporting obligations under TD 9363	If you are eligible to claim Exception 5, you must submit Form W-7 and Form 13350 along with a letter from your employer on corporate letterhead stating you have been designated as the person responsible for ensuring compliance with IRS information reporting requirements.