

Instructions for Form W-7

(Rev. November 2021)



Department of the Treasury
Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number (Use with the August 2019 revision of Form W-7)

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

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Future Developments

For the latest information about developments related to Form W-7 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormW7](https://www.irs.gov/FormW7).

What's New

Renewal applications. All Form W-7 renewal applications must include a U.S. federal tax return unless you meet an exception to the requirement. See [Exceptions Tables](#), later, for more information.

Expanded discussion of allowable tax benefit. Spouses and dependents are not eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. The discussion of allowable tax benefits has been expanded. See [Allowable tax benefit](#), later, for more information.

Child and dependent care credit (CDCC). An ITIN may be assigned to an alien dependent from Canada or Mexico if that dependent qualifies a taxpayer for a child or dependent care credit (claimed on Form 2441). The Form 2441 must be attached to Form W-7 along with the U.S. federal tax return. See Pub. 503 for more information.

Reminders

Expired ITINs. If your ITIN wasn't included on a U.S. federal tax return at least once for tax years 2018, 2019, and 2020, your ITIN will expire on December 31, 2021.

ITINs with middle digits (the fourth and fifth positions) "70," "71," "72," "73," "74," "75," "76," "77," "78," "79," "80," "81," "82," "83," "84," "85," "86," "87," or "88" have expired. In addition, ITINs with middle digits "90," "91," "92," "94," "95," "96," "97," "98," or "99," **IF assigned before 2013**, have expired.



If you previously submitted a renewal application and it was approved, you do not need to renew again. Otherwise, see [How To Apply](#), later, for more information.

Information returns. If your ITIN is only being used on information returns for reporting purposes, you don't need to renew your ITIN at this time. However, in the future, if you need to use the ITIN to file a U.S. federal tax return, you will need to renew the ITIN at that time.

ITINs for spouses and dependents. For tax years after December 31, 2017, spouses and dependents are not eligible for an ITIN or to renew an ITIN, unless they are claimed for an allowable tax benefit or they file their own tax return. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. See [Allowable tax benefit](#), later, for more information.

Dependent applicants must specify their relationship to the U.S. citizen/resident alien. An applicant who chooses reason d must enter the relationship he or she has to the U.S. citizen/resident alien in the designated space on Form W-7.

The passport isn't a stand-alone document for certain dependents if no date of entry into the United States is present. A passport that doesn't have a date of entry into the United States won't be accepted as a stand-alone identification document for certain dependents. See [Proof of U.S. residency for applicants who are dependents](#) under [Supporting Documentation Requirements](#), later, for more information.

Change of address. It's important that the IRS is aware of your current mailing address. This address is used to mail notices about your Form W-7, including notification of your assigned ITIN, and return your original supporting documentation. If you move before you receive your ITIN, notify us of your current mailing address immediately, so we may update our records. You may send a letter to the IRS using the address under [Where To Apply](#), later.

Taxpayers residing outside of the United States can apply for an ITIN through a certifying acceptance agent. Taxpayers residing outside of the United States can apply for an ITIN using a certifying acceptance agent. See [Certifying Acceptance Agent \(CAA\)](#) for more information.

General Instructions

What's an ITIN. An ITIN is a nine-digit number issued by the IRS to individuals who are required for federal tax purposes to have a U.S. taxpayer identification number but who don't have and aren't eligible to get a social security number (SSN).

Purpose of Form

[See Exception 2](#)

Use Form W-7 for the following purposes.

- **To apply for a new ITIN.** Individuals applying for an ITIN must include a U.S. federal tax return unless they meet an exception, and the required documentation. For tax years after December 31, 2017, spouses and dependents are not eligible for a new ITIN unless they are claimed for an allowable tax benefit or they file their own tax return.
- **To renew an ITIN.** An ITIN only needs to be renewed if it'll be included on a U.S. federal tax return and it's expired. Individuals renewing an ITIN must include a U.S. federal tax return unless they meet an exception, and the required documentation. For tax years after December 31, 2017, spouses and dependents are not eligible to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. See [How To Apply](#), later, for more information on how to renew your ITIN.



*If your ITIN is **only** used on information returns filed with the IRS by third parties, you don't have to renew your ITIN even if the ITIN has expired for purposes of filing a U.S. federal tax return. However, in the future, if you file an income tax return, you will need to renew your ITIN at that time.*

The ITIN is for federal tax purposes only. An ITIN doesn't entitle you to social security benefits and doesn't change your immigration status or your right to work in the United States.

The ITIN can't be used to claim certain federal tax credits. Individuals filing tax returns using an ITIN aren't eligible for the earned income credit (EIC). Also, a child who has an ITIN can't be claimed as a qualifying child for purposes of the EIC. For more information, see Pub. 596, Earned Income Credit (EIC). Also, for tax years 2018 through 2025, a child who has an ITIN can't be claimed as a qualifying child for purposes of the child tax credit and the additional child tax credit. For more information, see Schedule 8812 (Form 1040), Credits for Qualifying Children and Other Dependents, and its instructions. If an ITIN is applied for on or before the due date of a return (including extensions) and the IRS issues an ITIN as a result of the application, the IRS will consider the ITIN as issued on or before the due date of the return. See the instructions for your U.S. federal tax return for more information.

The ITIN may not be required for an electing small business trust (ESBT) election. A nonresident alien who is a potential current beneficiary of an ESBT and who is not otherwise required to have a taxpayer identification number for U.S. tax purposes does not need a taxpayer identification number to make a valid ESBT election.

Social security numbers. Don't complete Form W-7 if you have an SSN or if you're eligible to get an SSN. You're eligible for an SSN if you're a U.S. citizen or if you've 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're eligible to get an SSN, go to [SSA.gov](https://ssa.gov) or contact a Social Security Administration (SSA) office.

If you have an application for an SSN pending, don't file Form W-7. Complete Form W-7 only if the SSA notifies you that you're ineligible for an SSN.

If the SSA determines that you're not eligible for an SSN, you must get a letter of denial and attach it to your Form W-7. This applies whether you're attaching Form W-7 to your U.S. federal tax return or not. However, students, professors, and researchers, see [information for box f](#), later.

Once you are issued an SSN, use it to file your tax return. Use your SSN to file your tax return even if your SSN does not authorize employment or if you have been issued an SSN that authorizes employment and you lose your employment authorization. An ITIN will not be issued to you once you have been issued an SSN. If you received your SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead.

Allowable tax benefit. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. An allowable tax benefit includes a spouse filing a joint return, [head of household \(HOH\)](#), [American opportunity tax credit \(AOTC\)](#), [premium tax credit \(PTC\)](#), [child and dependent care credit \(CDCC\)](#), or [credit for other dependents \(ODC\)](#).

Head of household (HOH). If Form W-7 is submitted to claim the HOH filing status, then an attached tax return that lists the applicant as a dependent is required. Dependent applicants must be your qualifying children or qualifying relatives and must either:

- Have lived with you for more than half the year (including temporary absences), or
- Be your parent.

See Pub. 501 for more information.



An ITIN will not be assigned or renewed for a HOH qualifying person who is not also claimed as a dependent on an attached tax return.

American opportunity tax credit (AOTC). If Form W-7 is submitted to claim the AOTC, then an attached tax return and Form 8863 that list the applicant are required. Dependent applicants must be qualifying children or qualifying relatives of the taxpayer who claims the AOTC. See Pub. 970 for more information.

Premium tax credit (PTC). If Form W-7 is submitted to claim the PTC, then an attached tax return that lists the applicant and Form 8962 are required. See Pub. 974 for more information.

Child and dependent care credit (CDCC). If Form W-7 is submitted to claim the CDCC, then an attached tax return and Form 2441 that list the applicant as a qualifying person are required. See Pub. 503 for more information.

Credit for other dependents (ODC). If Form W-7 is submitted to claim the ODC, the applicant must be listed on an attached tax return with the "Credit for other dependents" box checked next to their name. Dependent applicants must be your qualifying children or qualifying relatives who are U.S. residents or U.S. nationals. See Schedule 8812 (Form 1040) and its instructions for more information.

Who Is Eligible To Complete This Form

The following individuals are eligible to complete Form W-7.

1. Any individual who isn't eligible to get an SSN but who must furnish a taxpayer identification number for U.S. tax purposes or to file a U.S. federal tax return must apply for an ITIN on Form W-7. Examples include the following.

- A nonresident alien individual claiming reduced withholding under an applicable income tax treaty for which an ITIN is required (see Regulations section 1.1441-1(e)(4)(vii)(A)). Also 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. federal tax return or who is filing a U.S. federal tax return only to claim a refund.
- A nonresident alien individual not eligible for an SSN who elects to file a joint U.S. federal tax return with a spouse who is a U.S. citizen or resident alien. See Pub. 519, U.S. Tax Guide for Aliens.
- A U.S. resident alien (based on the number of days present in the United States, known as the “substantial presence” test) who files a U.S. federal tax return but who isn’t eligible for an SSN. For information about the substantial presence test, see Pub. 519.
- A nonresident alien student, professor, or researcher who is required to file a U.S. federal tax return but who isn’t eligible for an SSN, or who is claiming an exception to the tax return filing requirement. See Pub. 519.
- An alien spouse claimed as an exemption on a U.S. federal tax return who isn’t eligible to get an SSN. See Pub. 501, Dependents, Standard Deduction, and Filing Information, and Pub. 519.



A spouse can be claimed as an exemption only for tax years prior to 2018.

- An alien individual eligible to be claimed as a dependent on a U.S. federal tax return but who isn’t eligible to get an SSN. Your spouse is never considered your dependent. For more information about whether an alien individual is eligible to be claimed as a dependent on a U.S. federal tax return, see Pubs. 501 and 519.



Dependents can be claimed as exemptions only for tax years prior to 2018.

- A dependent/spouse of a nonresident alien U.S. visa holder who isn’t eligible for an SSN. See Pub. 519.



Dependents and spouses can be claimed as exemptions only for tax years prior to 2018.

Note. The deduction for personal exemptions was suspended for tax years 2018 through 2025. For tax years beginning after 2017, spouses or dependents aren’t eligible for an ITIN, unless they are claimed for an allowable tax benefit. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. See the instructions for your U.S. federal tax return for more information.

2. Persons who must renew their ITIN to file a U.S. federal tax return. See [Renewal of an existing ITIN](#) under *How To Apply*, later.

Additional Information

For more information, visit [IRS.gov/ITIN](https://www.irs.gov/ITIN).

Publications. See Pubs. 501, 515, 519, and 1915 for more information.

You can visit [IRS.gov/Forms](https://www.irs.gov/Forms) to download these publications as well as other forms at no cost. Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current and prior-year forms and instructions. Your order should be mailed to you within 10 business days. You can also call 800-TAX-FORM (800-829-3676) if you’re in the United States to order forms and publications.

Telephone help. If, after reading these instructions and our free publications, you’re not sure how to complete your application or have additional questions, call 800-829-1040 if you’re in the United States. If you’re outside of the United States, call 267-941-1000 (not a toll-free number) for assistance.

Supporting Documentation Requirements

Whether you are applying for a new ITIN or renewing an existing ITIN, you must provide documentation that meets the following requirements.

1. You must submit documentation to establish your identity and your connection to a foreign country (“foreign status”). Applicants claimed as dependents must also prove U.S. residency unless the applicant is from Canada or Mexico or the applicant is a dependent of U.S. military personnel stationed overseas.

2. You must submit original documents, or certified copies of these documents from the issuing agency, that support the information provided on Form W-7. A certified copy of a document is one that the **original issuing agency** provides and certifies as an exact copy of the original document and contains an official stamped seal from the agency. You may be able to request a certified copy of documents at an embassy or consulate. However, services may vary between countries, so it’s recommended that you contact the appropriate consulate or embassy for specific information.



Original documents you submit will be returned to you at the mailing address shown on your Form W-7. You don’t need to provide a return envelope. Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents and to ensure the secure delivery of valuable documents, such as passports. The IRS will then return the documents in the envelope provided by the applicant. If your original documents aren’t returned within 60 days, you can call the IRS (see [Telephone help](#), earlier). 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 or a CAA. See [Where To Apply](#), later.

3. The documentation you provide must be current (that is, not expired).

There are 13 acceptable documents, as shown in the following table. At least one document must contain your photograph, unless you’re a dependent under age 14 (under age 18 if a student). You may later be required by the IRS to provide a certified translation of foreign-language documents.

| 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 the 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 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 6) | x** | x |
| School records (valid only for a dependent under age 18, if a student) | x** | x |
| * Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn't have a date of entry into the United States. See Proof of U.S. residency for applicants who are dependents below. | | |
| ** May be used to establish foreign status only if documents are foreign. | | |

If you submit an original valid passport or a certified copy from the issuing agency, you don't need to submit any other documents from the table, unless the passport is for a dependent and it doesn't include a date of entry into the United States.

Proof of U.S. residency for applicants who are dependents. A passport that doesn't have a date of entry into the United States won't be accepted as a stand-alone identification document for dependents, unless they are from Canada or Mexico, or are dependents of U.S. military personnel stationed overseas. In these cases, applicants will be required to submit at least one of the following original documents in addition to the passport to prove U.S. residency.

- **If under 6 years of age:** A U.S. medical record, U.S. school record, or U.S. state identification card that lists the applicant's name and U.S. address, or a U.S. visa.
- **If at least 6 years of age but under 18 years of age:** A U.S. school record, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.
- **If 18 years of age or older:** A U.S. school record, rental statement from a U.S. property, utility bill for a U.S. property, or a U.S. bank statement, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.

If you check box d for a dependent of a U.S. citizen or resident alien, then you may submit an original valid passport (or a certified copy from the issuing agency) without any other documents to prove your "foreign status" or "identity" only if the passport has a date of entry into the United States. Otherwise, you must submit one of the additional documents listed earlier in the "Supporting Documentation" table with your passport to prove residency. If you don't have one of the additional documents listed earlier in the "Supporting Documentation" table to submit with your passport, you can't use your passport as a stand-alone supporting document and must submit at least two

types of documents listed in the "Supporting Documentation" table that prove residency, identity, and foreign status, and that meet the photograph requirement explained earlier.

Additional Documentation Requirements

Civil birth certificate. An original birth certificate is required if the applicant is under age 18 and hasn't provided a valid passport. Civil birth certificates are considered current at all times because they don't contain an expiration date.

Passports and national identification cards. These documents will be considered current only if their expiration date hasn't passed prior to the date the Form W-7 is submitted.

Note. Certified copies of a passport from the issuing agency must include the U.S. visa pages if a visa is required for your Form W-7 application.

Medical records. Medical records will be accepted for dependents under 6 years of age. A medical record consists only of a shot/immunization record that documents the patient's name and chronological dates of the patient's medical history and care. The medical record must contain the child's name, date of birth, and verifiable address. Shot/immunization records will be accepted only if they document the applicant's name and chronological dates of the applicant's medical history and care. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information isn't printed on the medical record, the medical record must be accompanied by a dated letter providing the required information on official letterhead from the federal authority, physician, hospital, or clinic that administered the latest care of the child. The medical record must be dated no more than 12 months before the date of the Form W-7 application. If the passport doesn't have a date of entry into the United States, the medical record must be from a U.S. facility, unless the applicant is a dependent of U.S. military personnel stationed overseas or is from Canada or Mexico and the applicant is claimed for an allowable tax benefit.

School records. School records will be accepted only if they are for a school term ending no more than 12 months from the date of the Form W-7 application. The school record must consist of an official report card or transcript issued by the school or the equivalent of a Ministry of Education. The school record must also be signed by a school official or ministry official. The record must be dated and contain the student's name, coursework with grades (unless under age 6), date of grading period(s) (unless under age 6) for a term ending no more than 12 months from the date of the Form W-7 application, and school name and address. If the passport doesn't have a date of entry into the United States, the school record must be from a U.S. facility, unless the applicant is a dependent of U.S. military personnel stationed overseas or is from Canada or Mexico and the applicant is claimed for an allowable tax benefit.

How To Apply

Follow the guidelines below if you're applying for a new ITIN or renewing an existing ITIN.

TIP For your convenience, you can access fillable Form W-7 at [IRS.gov/pub/irs-pdf/fw7.pdf](https://www.irs.gov/pub/irs-pdf/fw7.pdf), complete, print, then sign the Form W-7.

Note. Keep a copy of your application for your records.

Applying for an ITIN for the first time. If you've never had an ITIN before and are submitting an application for a new ITIN, include the following in your **Application Package**.

1. Your completed Form W-7.

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

2. Your original tax return(s) for which the ITIN is needed. Attach Form W-7 to the front of your tax return. If you're 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. Leave the area of the SSN blank on the tax return for each person who is applying for an ITIN. After your Forms W-7 have been processed, the IRS will assign an ITIN to the return and process the return.

TIP *There are exceptions to the requirement to include a U.S. federal tax return. If you claim one of these exceptions, you must submit the documentation required instead of a tax return. See [Exceptions Tables](#), later.*

3. Original documents, or certified copies of these documents from the issuing agency, required to support the information provided on Form W-7. The required supporting documentation must be consistent with each applicant's information provided on Form W-7. For example, the name, date of birth, and country(ies) of citizenship shown in the documentation must be the same as on Form W-7, lines 1a, 1b, 4, and 6a. See [Supporting Documentation Requirements](#), earlier, for a list of the documents to be submitted with your application package.

Renewal of an existing ITIN. If your ITIN has expired and the ITIN will be included on a U.S. federal tax return, follow the guidelines below to submit your renewal application. If your ITIN won't be included on a U.S. federal tax return, you don't need to renew your ITIN at this time.

CAUTION *If you don't renew the expired ITIN and you file a U.S. federal tax return with the expired ITIN, there may be a delay in processing your tax return.*

Include the following in your **Renewal Application Package**.

1. Your completed Form W-7. You must check a box to indicate the reason you're completing the Form W-7 even if you're applying to renew your ITIN.
2. Your original tax return(s) for which the ITIN is listed. Attach Form W-7 to the front of your tax return. If you're renewing 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 Forms W-7 have been processed, the IRS will process the return.
3. Original documents, or certified copies of these documents from the issuing agency, required to support the information provided on Form W-7. The required supporting documentation must be consistent with each applicant's information provided on Form W-7. For example, the name, date of birth, and country(ies) of citizenship shown in the documentation must be the same as on Form W-7, lines 1a, 1b, 4, and 6a. See [Supporting Documentation Requirements](#), earlier, for a list of the documents to be submitted with your renewal application package.

CAUTION *Spouses and dependents who renew their ITIN to be claimed for an allowable tax benefit must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable benefit or, in the case of the credit for other dependents, the box next to their name must be checked on the attached tax return.*

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

- Have the copies certified by the issuing agency.
- Have the officers at U.S. embassies and consulates overseas provide certification 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.

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" and the date of death across the top of the Form W-7 and include the documentation shown in the following chart.

| IF you're: | THEN you must include: |
|--|---|
| The surviving spouse filing an original or amended joint return with their deceased spouse | <ul style="list-style-type: none"> • Form W-7, • A U.S. individual income tax return, and • Documentation substantiating the identity and foreign status of the deceased. |
| The court-appointed executor or administrator of the deceased's estate filing an original tax return on behalf of the deceased | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • Form W-7, • A U.S. individual income tax return, • Documentation substantiating the identity and foreign status of the deceased*, • Form 1310 (if a refund is due), and • A copy of the certificate of death. |

* If Form W-7 is for a deceased individual under 18 years of age, one of the documents proving identity, foreign status, and/or U.S. residency must be a birth certificate, unless a passport with a date of entry into the United States is submitted.

ITIN not needed for Forms 4868, 1040-ES, or 1040-ES (NR). If you're 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), don't 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.

CAUTION *If you attached your tax return to your Form W-7, leave the area of the SSN blank on the new tax return for each person who is applying for an ITIN.*

When To Apply

First-time ITIN applications. If you're applying for a new ITIN, complete and attach Form W-7 to the front of your tax return and file your application package with your tax return for which the ITIN is needed on or before the due date for the return. If you're unable to file your tax return by the due date, you must file an application for an extension of time to file by the due date of the return. Failure to timely file the tax return with a complete Form W-7 and required documentation may result in the denial of refundable credits, such as the additional child tax credit (available for tax years prior to 2018) and the American opportunity tax credit, if you otherwise qualify. Don't file your tax return without Form W-7 and required documentation.

If you meet one of the exceptions described in [Exceptions Tables](#) at the end of these instructions, you may complete and submit Form W-7 at any time.

CAUTION *You can't electronically file (e-file) a return using an ITIN in the calendar year the ITIN is assigned. If you need to file multiple-year returns, you can attach them all to your Form W-7 and submit them to the IRS using one of the methods described below in [Where To Apply](#). Once your ITIN is assigned, you can e-file returns in the following years. For example, if you apply for and receive an ITIN in 2021, you may not e-file any tax return using that ITIN (including prior-year returns) until 2022.*

Renewal ITIN applications. If you're renewing an existing ITIN, you must submit your Form W-7 renewal application with your U.S. federal tax return using one of the methods described below in [Where To Apply](#). Spouses and dependents who renew their ITIN must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. If you don't renew your expired ITIN and you file a U.S. federal tax return with the expired ITIN, there may be a delay in processing your tax return.

Where To Apply

By mail. Mail Form W-7, your tax return (if applicable) or other documents required by an exception, and the documentation described under [Supporting Documentation Requirements](#), earlier, to:

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



*If you mail your application, **don't** use the mailing address in the instructions for your tax return (for example, Form 1040-NR). Your tax return will be processed after it is mailed as part of your application package to the address in these instructions.*

By private delivery services. If you use a private delivery service, submit your Form W-7, your tax return (if applicable) or other documents required by an exception, and the documentation described under [Supporting Documentation Requirements](#), earlier, to:

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

The private delivery service can tell you how to get written proof of the mailing date.

In person. You can apply for your ITIN by visiting designated IRS Taxpayer Assistance Centers (TACs). They can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents. For dependents, TACs can verify passports, national identification cards, and birth certificates. These documents will be returned to you immediately. Service at TACs is by appointment only. Appointments can be scheduled by calling 844-545-5640. See [IRS.gov/W7DocumentVerification](https://www.irs.gov/W7DocumentVerification) for a list of designated TACs that offer ITIN document authentication service. TACs that don't offer ITIN document authentication service will mail the original documents, Form W-7, and the tax return to the IRS Austin Service Center for processing.

Through an acceptance agent. You can also apply through one of the two types of acceptance agents authorized by the IRS.

1. Acceptance Agent (AA).
2. Certifying Acceptance Agent (CAA).

Acceptance Agent (AA). An Acceptance Agent (AA) can help you complete and file Form W-7. To get a list of agents, visit [IRS.gov](https://www.irs.gov) and enter "acceptance agent program" in the search box. An AA will need to submit original documentation or certified copies of the documentation from the issuing agency to the IRS for all applicants.

Certifying Acceptance Agent (CAA). A Certifying Acceptance Agent (CAA) can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents, except for foreign military identification cards. For dependents, CAAs can **only** verify passports and birth certificates. The CAA will return the documentation immediately after reviewing its authenticity. Taxpayers residing outside of the United States can apply for an ITIN through a CAA.

Processing times. Allow 7 weeks for the IRS to notify you of your ITIN application status (9 to 11 weeks if you submit the application during peak processing periods (January 15 through April 30) or if you're filing from overseas). If you haven't 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).

Specific Instructions

If you're completing this form for someone else, answer the questions as they apply to that individual.

Application Type

Check the applicable box to indicate if you're:

1. a first-time applicant applying for a **new** ITIN, or
2. seeking to **renew** an ITIN that you already have.

If you check *Renew an existing ITIN*, you must answer the question on line 6e and include your ITIN information on line 6f. See the instructions for lines 6e and 6f for more information.

Reason You're Submitting Form W-7

You must check the box to indicate the reason you're completing Form W-7 even if you're applying to renew your ITIN. If more than one box applies to you, check the box that best explains your reason for submitting Form W-7. **A selection must be made in this section.**

Note. If you check box a or f, then box h may also be checked. If applicable, you must also 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 certain tax treaty benefits even if they don't have to file a U.S. federal 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're 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. federal tax return. This category includes:

- A nonresident alien who must file a U.S. federal 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. federal tax return only to get a refund. See Pub. 519.



*If you choose reason b, you **must** provide a complete foreign address on line 3.*

c. U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return. A foreign individual living or present in the United States for a certain number of days (that is, meeting the test known as the “substantial presence” test) who doesn’t have permission to work from the USCIS, and is ineligible for an SSN, may still be required to file a U.S. federal tax return. These individuals must check this box and include a date of entry into the United States on line 6d. For information about the substantial presence test, see Pub. 519.

d. Dependent of U.S. citizen/resident alien. This is an individual who can be claimed as a dependent on a U.S. federal tax return and isn’t eligible to get an SSN. Your spouse is never considered your dependent. See Pubs. 501 and 519. Dependents of U.S. military personnel can submit original documents, certified copies or notarized copies of identification documents. A copy of the servicemember’s U.S. military ID will be required or the applicant must be applying from an overseas APO/FPO address. A copy of the servicemember’s U.S. military ID is required to be included with the application if the documents are notarized.

If you’re applying for an ITIN under this category, you **must** provide the relationship (for example, parent, child, grandchild, etc.) of the dependent to the U.S. citizen/resident alien. Enter the information on the dotted line in the space provided.

Also, if you’re applying for an ITIN under this category, you **must** provide the **full name and SSN or ITIN** of the U.S. citizen/resident alien. Enter the information on the dotted line in the space provided and include a date of entry into the United States on line 6d, unless the applicant is a dependent of U.S. military personnel stationed overseas **or** is from Canada or Mexico and the applicant is claimed for an allowable tax benefit.

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, make sure that you include a copy of the legal documents verifying your relationship to the child.



Dependents can be claimed as personal exemptions only for tax years prior to 2018. However, the credit for other dependents (ODC) for your child and other qualifying relatives (excluding your spouse) who live in the United States may be available. See the instructions for your U.S. federal tax return for more information.

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

- A resident or nonresident alien spouse who isn’t filing a U.S. federal tax return (including a joint return) and who isn’t eligible to get an SSN but who, as a spouse, is claimed as an exemption; and
- A resident or nonresident alien spouse who isn’t eligible to get an SSN but who is electing to file a U.S. federal tax return jointly with a spouse who is a U.S. citizen or resident alien. For more information about this category, see Pubs. 501 and 519.

Spouses of U.S. military personnel can submit original documents, certified copies, or notarized copies of identification documents. A copy of the servicemember’s U.S. military ID will be required or the applicant must be applying from an overseas APO/FPO address. A copy of the servicemember’s U.S. military ID is required to be included with the application if the documents are notarized.

If you’re applying for an ITIN under this category, you **must** provide the **full name and SSN or ITIN** of the U.S. citizen/resident alien. Enter the information on the dotted line in the space provided.



A spouse can be claimed as a personal exemption only for tax years prior to 2018.

f. Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception. This is an individual who hasn’t 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. For more information about the U.S. tax rules that apply to foreign students, professors, or researchers, see Pub. 519.

If you check this box, you must complete lines 6a, 6c, 6d, and 6g, and provide your passport with a valid U.S. visa. No U.S. visa needs to be provided if the foreign address is Canada, Mexico, or Bermuda. If you’re present in the United States on a work-related visa (F-1, J-1, or M-1), but won’t 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 (DSO) or Responsible Officer (RO) instead of applying to the SSA for an SSN. The letter must clearly state that you won’t 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 Administration denial letter if you’re filing a tax return with this Form W-7 or claiming [Exception 2](#) (explained later).

Nonresident alien students and exchange visitors, their spouses, and dependents under the Student Exchange Visitors Program (SEVP) claiming Exception 2 (no tax return attached) can have their original ID certified by an SEVP-approved institution, rather than mailing originals to the IRS. These are individuals admitted to the United States under an F, J, or M visa who receive taxable scholarships, fellowships, or other grants.

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’re 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 for any tax year, or is a spouse on a U.S. federal tax return for a tax year before 2018, 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 and include a date of entry into the United States on line 6d.



Dependents and spouses can be claimed as personal exemptions only for tax years prior to 2018.

h. Other. If the reason for your ITIN request isn’t 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’re 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're applying (for example, enter "Exception 1a-Partnership Income" or "Exception 3-Mortgage Interest"). Examples of completed Forms W-7 for "Exceptions" can be found in Pub. 1915. You won't 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're the recipient of partnership income, interest income, annuity income, rental income, or other passive income that's subject to third-party withholding or covered by tax treaty benefits. See [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 1099-MISC, Miscellaneous Information.
- 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.



Applicants receiving compensation for personal services performed in the United States, or issued a U.S. visa that's valid for employment, should first apply for an SSN with the SSA. Unless you're denied an SSN by the SSA and attach the denial letter to your Form W-7, you aren't eligible for an ITIN.



If you're required to file a federal tax return, then you aren't eligible for Exception 1.

Exception 2. Other income. This exception may apply if:

1. You're 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; and/or
 - c. Gambling income; or
2. You're receiving taxable scholarship, fellowship, or grant income, but not claiming the benefits of an income tax treaty.

See [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's subject to third-party reporting of mortgage interest. See [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're 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). This exception may also apply if you have a notice of non-recognition under Regulations section 1.1445-2(d)(2). See [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 (T.D.) 9363. This exception may apply if you have an IRS reporting requirement as a non-U.S. representative of a foreign corporation who needs to obtain an ITIN for the purpose of meeting their e-filing requirement under T.D. 9363 and you are submitting Form W-7. See [Exceptions Tables](#), later, for more details on Exception 5.

If you're applying for an ITIN under this exception, enter "Exception 5, T.D. 9363" on the dotted line next to box h.

Line Instructions

Enter "N/A" (not applicable) on all sections of each line that don't apply to you. **Don't** leave any section blank. For example, line 4 should have three separate entries.

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

Note. If you're renewing your ITIN and your legal name has changed since the original assignment of your ITIN, you'll need to submit documentation to support your legal name change, such as your marriage certificate or a court order, which may include a divorce decree. Attach supporting documentation to Form W-7.



Your ITIN will be established using this name. If you don't use this name on the U.S. federal tax return, the processing of the U.S. federal tax return may be delayed.

Line 1b. Enter your name as it appears on your birth certificate if it's 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 application status.

The IRS won't use the address you enter to update its records for other purposes unless you include a U.S. federal tax return with your Form W-7. If you aren't including a U.S. federal tax return with your Form W-7 and you changed your home mailing address since you filed your last U.S. federal tax return, also file Form 8822, Change of Address, with the IRS at the address listed in the Form 8822 instructions.

Note. If the U.S. Postal Service won't 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. Don't 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, even if it's the same as the address on line 2. If you no longer have a permanent foreign residence due to your relocation to the United States, enter only the foreign country where you last resided on line 3. If you're claiming a benefit under an income tax treaty with the United States, the income tax treaty country must be the same as the country listed on line 3.



*If you choose reason b, you **must** provide a complete foreign address on line 3.*



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

Line 4. Enter your date of birth in the month/day/year (MM/DD/YYYY) format, where MM = 1 to 12 and DD = 1 to 31. 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're a citizen. Enter the complete country name; don't 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're a resident of Canada, enter your Canadian social security number (known as the 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 an F-1/F-2 visa with the number 123456 that has an expiration date of December 31, 2021, enter "F-1/F-2," "123456," and "12/31/2021" 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're submitting to prove your identity. 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.

Note. If you're submitting a passport, or a certified copy of a passport from the issuing agency, no other documentation is required to prove your identity and foreign status. 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. A passport that doesn't have a date of entry into the United States will no longer be accepted as a stand-alone identification document for dependents, unless the dependents are from Canada, Mexico, or are dependents of U.S. military personnel stationed overseas.

If you're 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 "Date of entry into the United States" must contain the complete date on which you entered the country for the purpose for which you're requesting an ITIN (if applicable). If you've never entered the United States, enter "Never entered the United States" on this line. A passport without an entry date doesn't prove U.S. residency and may not be used as a stand-alone document for certain dependents. See [Supporting Documentation Requirements](#), earlier.

Example. You entered the United States on August 1, 2021, to work for Company X. You want to file a return for the income you earned in the United States in 2021. You aren't eligible to get a social security number. You file Form W-7 with your 2021 return. Enter "08/01/2021" as the Date of entry into the United States on line 6d of Form W-7.

Line 6e. If you ever received an ITIN and/or an Internal Revenue Service Number (IRSIN), check the "Yes" box and complete line 6f. If you never had an ITIN or an IRSIN, or if you don't know your ITIN or IRSIN, check the *No/Don't know* box.

An IRSIN is a nine-digit number issued by the IRS to persons who file a return or make a payment without providing a taxpayer identification number. You would've been issued this number if you filed a U.S. federal tax return and didn't have an SSN. This IRSIN will appear on any correspondence the IRS sent you concerning that return.

If you're submitting Form W-7 to renew your ITIN, you must include your previously assigned ITIN on line 6f to avoid delays in processing your Form W-7.

Line 6f. If you have an ITIN and/or an IRSIN, list them in the space(s) provided. Identify your first, middle, and last name under which the ITIN and/or IRSIN was issued. If you were issued more than one IRSIN, attach a separate sheet listing all the IRSINs you received. On the separate sheet, be sure to write your name and "Form W-7" at the top.

If you're submitting Form W-7 to renew your ITIN, the name under which you applied for your ITIN must be included on line 6f to avoid delays in processing your Form W-7.

Note. If you're renewing your ITIN and your legal name has changed since the original assignment of your ITIN, you'll need to submit documentation to support your legal name change, such as your marriage certificate or a court order, which may include a divorce decree. Attach supporting documentation to Form W-7.

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

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

Signature

Who Can Sign 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 can't sign. 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 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 an applicant is 18 years of age or older, the applicant or a court-appointed guardian can sign or appoint a parent or another individual to sign. The individual (if other than the applicant) must type or print their name in the space provided and check the appropriate box that indicates their 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. Individuals other than the applicant or a court-appointed guardian must attach a Form 2848 from the applicant or court-appointed guardian authorizing them to sign the Form W-7.



*A spouse **can't** sign for his or her spouse, unless the Power of attorney box is checked and Form 2848 has been attached to Form W-7.*

Applicant can't sign their name. If an applicant can't sign his or her name, then the applicant must sign his or her mark (for example, an "X" or a thumbprint) in the presence of a witness. The witness's signature is also required and must be identified as that of a witness.

Note. All Powers of Attorney (POAs) 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's intended under the *Acts authorized* section. For more information, go to IRS.gov.

Acceptance Agent's Use ONLY

Complete all fields as appropriate and enter the eight-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're 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're a partner in the partnership that's conducting business in the United States. |
| | 1(b) Individuals who have opened an interest-bearing bank deposit account that generates income that's effectively connected with their U.S. trade or business and is subject to IRS information reporting and/or federal tax withholding; or | 1(b) An original signed letter from the bank on its official letterhead, displaying your name and stating that you've opened a business account that's 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) An original signed letter from the bank on its official letterhead, displaying your name and stating that you've opened an individual deposit account that's 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, financial institution, etc.) for the purposes of tax withholding and/or reporting requirements. | 1(d) An original document or signed letter 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 and/or federal tax withholding. Self-generated income statements will only be accepted with a copy of the contract or a letter with a postmarked envelope addressed from the withholding agent. |

| 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're eligible to claim Exception 2(a): |
| <i>Claiming the benefits of a tax treaty</i> | <p>Individuals claiming the benefits of a tax treaty who:</p> <ul style="list-style-type: none"> • Are either exempt or subject to a reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments; <p style="text-align: center; margin: 5px 0;">and</p> <ul style="list-style-type: none"> • Will be submitting Form 8233 to the payer of the income. | <ul style="list-style-type: none"> • An original 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 style="text-align: center; margin: 10px 0;">along with:</p> <ul style="list-style-type: none"> • Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty, and • A copy of the completed withholding agent's portion of Form 8233 attached to Form W-7. |

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 | Persons who are eligible to claim Exception 2(b) include: | Documentation you must submit if you're eligible to claim Exception 2(b): |
|--|---|--|
| <p><i>Claiming the benefits of a tax treaty</i></p> | <p>Individuals claiming the benefits of a tax treaty who:</p> <ul style="list-style-type: none"> • 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); <p align="center">and</p> <ul style="list-style-type: none"> • Will be submitting Form W-8BEN to the withholding agent. <p>Note. Student and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and dependents classified under section 101(a)(15)(F), (M), or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M), or (J)}: A certification letter is required for each Form W-7 application: primary, associated secondary (spouse), and dependent(s).¹</p> <p>¹ The original certification letter from an SEVP-approved institution serves as a substitute for submission of original supporting identification documents with Form W-7. The certification letter must:</p> <ul style="list-style-type: none"> • Be on original, official college, university, or institution letterhead with a verifiable address; • Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number; • Certify the applicant's registration in SEVIS; • Certify that the student presented an unexpired passport, visa, or other identification documents for review (Exception: a U.S. visa isn't required if the foreign address is in Canada or Mexico); • List the identification documents provided to verify identity and foreign status; • Be signed and dated by a SEVIS official: Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number; • Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include a copy of the valid visa issued by the U.S. Department of State). A U.S. visa isn't required if the foreign address is in Canada or Mexico; • Attach a copy of Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status and/or a copy of Form I-20, Certificate of Eligibility for Nonimmigrant Student Status; • Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and • Include a letter from the DSO or RO stating that the applicant won't be securing employment in the United States or receiving any type of income from personal services. | <ul style="list-style-type: none"> • An original 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; <p align="center">along with:</p> <ul style="list-style-type: none"> • An original or copy certified by the issuing agency of passport showing the valid visa issued by the U.S. Department of State, • Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty, • A copy of the Form W-8BEN that was submitted to the withholding agent, and • A letter from the Social Security Administration² stating that you're ineligible to receive a social security number (SSN). <p>² If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for an SSN. You will be permitted to provide a letter from the Designated School Official (DSO) or Responsible Officer (RO) stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p> |

Exceptions Tables (continued)

| Exception #2 (continued) | | |
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| Note. Federal tax withholding and/or information reporting must take place within the current tax year. | | |
| <p>2(c). Scholarships, Fellowships, and Grants</p> <p><i>Not claiming benefits of a tax treaty</i></p> | <p>Persons who are eligible to claim Exception 2(c) include:</p> <p>Individuals (that is, foreign students, scholars, professors, researchers, or any other individuals) receiving noncompensatory income from scholarships, fellowships, or grants that's subject to IRS information-reporting and/or withholding requirements during the current year.</p> <p>Note. Student and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and dependents classified under section 101(a)(15)(F), (M), or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M), or (J)}: A certification letter is required for each Form W-7 application: primary, associated secondary (spouse), and dependent(s).¹</p> <p>¹ The original certification letter from an SEVP-approved institution serves as a substitute for submission of original supporting identification documents with Form W-7. The certification letter must:</p> <ul style="list-style-type: none"> • Be on original, official college, university, or institution letterhead with a verifiable address; • Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number; • Certify the applicant's registration in SEVIS; • Certify that the student presented an unexpired passport, visa, or other identification documents for review (Exception: a U.S. visa isn't required if the foreign address is in Canada or Mexico); • List the identification documents provided to verify identity and foreign status; • Be signed and dated by a SEVIS official: Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number; • Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include a copy of the valid visa issued by the U.S. Department of State). A U.S. visa isn't required if the foreign address is in Canada or Mexico; • Attach a copy of Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status and/or a copy of Form I-20, Certificate of Eligibility for Nonimmigrant Student Status; • Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and • Include a letter from the DSO or RO stating that the applicant won't be securing employment in the United States or receiving any type of income from personal services. | <p>Documentation you must submit if you're eligible to claim Exception 2(c):</p> <ul style="list-style-type: none"> • An original 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; <p align="center">along with:</p> <ul style="list-style-type: none"> • An original or copy certified by the issuing agency of passport showing a valid visa issued by the U.S. Department of State (a U.S. visa isn't required if the foreign address is in Canada or Mexico); • An original letter from the DSO or RO stating that you're receiving noncompensatory income from scholarships, fellowships, or grants that's 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 Administration² stating that you're ineligible to receive a social security number (SSN). <p>² If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for an SSN. You will be permitted to provide a letter from the DSO or RO stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p> |

| Exception #2 (continued) | | |
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| Note. Federal tax withholding and/or information reporting must take place within the current tax year. | | |
| <p>2(d). 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> <p>Nonresident aliens visiting the United States who:</p> <ul style="list-style-type: none"> • 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. | <p>Documentation you must submit if you're eligible to claim Exception 2(d):</p> <p>Your Form 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).</p> <p>Note. If you don't secure the services of a gaming official, you may still file Form 1040-NR 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 Form 1040-NR should also display the tax treaty article number and country under which you're claiming the treaty benefits.</p> |

Exceptions Tables (continued)

| Exception #3 | | |
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| Note. Federal tax withholding and/or information reporting must take place within the current tax year. | | |
| Third-Party Reporting of Mortgage Interest | Persons who are eligible to claim Exception 3 include: | Documentation you must submit if you're eligible to claim Exception 3: |
| | Individuals with a home mortgage loan on real property located in the United States. | <ul style="list-style-type: none"> Documentation showing evidence of a home mortgage loan. This includes 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 | | |
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| 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 | Persons who are eligible to claim Exception 4 include: | Documentation you must submit if you're eligible to claim Exception 4: |
| | An individual who is a party to the disposition of U.S. real property interest by a foreign person (buyer or other transferee such as a withholding agent) or notice of non-recognition ¹ under Regulations section 1.1445-2(d)(2) from the transferor. | <ul style="list-style-type: none"> A completed Form 8288, Form 8288-A, or Form 8288-B; and A copy of the real estate sales contract, Settlement Statement (HUD-1), or Closing Disclosure. In the case of notice of non-recognition¹, document(s) that evidence a transaction for which a notice of non-recognition is applicable. <p>Note. For the seller of the property, copies of the sales contract, Settlement Statement (HUD-1), or Closing Disclosure, and copies of Forms 8288 and 8288-A submitted by the buyer need to be attached to Form W-7.</p> <p>¹ For notices of non-recognition, the document must show the date of the transaction, the parties involved, and the type of transfer that took place. For example, for transfers involving real estate, valid documents include the deed, Direction to Convey form, or a document that identifies the replacement property in a like-kind exchange. For transfers involving stock, an example of a valid document is the document that facilitates the transaction.</p> |

| Exception #5 | | |
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| Note. Federal tax withholding and/or information reporting must take place within the current tax year. | | |
| Reporting Obligations under T.D. 9363 | Persons who are eligible to claim Exception 5 include: | Documentation you must submit if you're eligible to claim Exception 5: |
| | A non-U.S. representative of a foreign corporation who needs to obtain an ITIN for the purpose of meeting their e-filing requirements. | <ul style="list-style-type: none"> Along with your Form W-7, include an original signed letter from your employer on corporate letterhead stating that an ITIN is needed for T.D. 9363, and you have been designated as the person responsible for ensuring compliance with IRS information-reporting requirements. |