



General Instructions

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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 a SSN or you are eligible to get a SSN. You are eligible for a 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 a 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 a SSN, go to www.socialsecurity.gov or contact a Social Security Administration (SSA) office.

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

If the SSA will not issue you a 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 a 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 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 a SSN who is required to file a U.S. tax return or who is filing a U.S. tax return only to claim a refund.
- A nonresident alien individual not eligible for a SSN who elects to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident 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 a SSN. For information about the substantial presence test, see Pub. 519, U.S. Tax Guide for Aliens.
- An alien spouse claimed as an exemption on a U.S. tax return who is not eligible to get a SSN.
- An alien individual eligible to be claimed as a dependent on a U.S. tax return but who is not eligible to get a 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 a 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 a 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 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	<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 copy of the certificate of death.

IF you are:	THEN you must attach:
<p>The court-appointed executor or administrator of the deceased's estate filing an original tax return on behalf of the deceased</p>	<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.
<p>Neither the surviving spouse nor the court-appointed executor or administrator of the deceased's estate</p>	<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.
<p>* 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.</p>	

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 Frankfurt, London, or Paris.

How To Apply

Your application must include all of the following.

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).

1. Your completed Form W-7.
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 copies of these documents from the issuing agency, 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.

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.

Certified copies. A certified 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 is 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 do not 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. The IRS will then return the documents in the envelope provided by the applicant. If your original documents are not returned within 60 days, you can call the IRS (see Telephone help, above). 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.

Proving your "foreign status" or "identity." If you submit an original valid passport (or a certified copy from the issuing agency), 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. 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.

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

*Current original 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.
- Medical records—these documents will be accepted for dependents under 6 years of age. A medical record will consist only of a shot/immunization record which 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. 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 is not 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. If a date of entry is required for the applicant, the medical record must be from a U.S. facility.
- School records—these documents are valid for dependents under the age of 14 (under age 18 if a student) and are considered current if they are for a school term no older than 12 months from the date of the W-7 application (e.g., January 2014–December 2014 for a January 2015 application). The school record consists of an official report card or transcript issued by the school or equivalent of a Ministry of Education and signed by the school or ministry official. The record must be dated and contain the student's name, course work with grades, date of grading period(s), and school name and address. If a date of entry is required for the applicant, the school record must be from a U.S. facility.

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 6)	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.

Original 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 2015, you may not e-file any tax return using that ITIN (including prior year returns) until 2016.



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. Designated IRS Taxpayer Assistance Centers (TACs) will only be able to authenticate passports and National ID documents and return them immediately. See [IRS.gov](http://irs.gov) for a list of designated TACs that are available for assistance in completing applications and will forward documents to our processing center in Austin, Texas, for processing. Information on our overseas offices can be found in Pub. 1915 or at [IRS.gov](http://irs.gov).

Through an acceptance agent. You also can apply through an Acceptance Agent (AA) authorized by the IRS. An AA 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. A Certified Acceptance Agent (CAA) can verify the original and, also, certified copies of identifying documents for primary and secondary applicants. The CAA should return the documents immediately after reviewing their authenticity. The CAA must attach a standard copy of the identifying documents reviewed. The copies of the documents and the Certificate of Accuracy must be attached to the Form W-7. The CAA must submit the original or certified document copies with dependent applications for an ITIN. An AA will need to submit originals or certified copies for all applicants when identifying documents are required. Even if an exemption to submit original identifying documents applies (e.g., military dependents), the CAA or AA will still need to submit standard copies of either the original or certified copies of the documents.

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