

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-1483

► See instructions. ► Type or print.

► For use by individuals who are not U.S. citizens, nationals, or permanent residents.

This number is for Federal tax purposes only.

Before you begin:

- **Do not submit** this form if you have, or are eligible to obtain, a U.S. social security number (SSN).
- Receipt of an IRS individual taxpayer identification number (ITIN) creates no inference regarding your immigration status or your right to work in the United States.
- Receipt of an ITIN does not make you eligible to claim the earned income credit (EIC).

FOR IRS USE ONLY

Reason you are submitting Form W-7. Check only one box (see instructions).

- a ☐ Nonresident alien required to obtain ITIN to claim tax treaty benefit
- b ☐ Nonresident alien filing a U.S. tax return and not eligible for an SSN
- c ☐ U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return and not eligible for an SSN
- d ☐ Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►
- e ☐ Spouse of U.S. citizen/resident alien }
- f ☐ Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for an SSN. Complete line 6g below
- g ☐ Dependent/spouse of a nonresident alien visa holder. Enter name and visa type of primary holder (see instructions) ►
- h ☐ Other INS Classification (specify) ►

| | | | |
|---|--|---|---|
| Name (see instructions) Name at birth if different . . . ► | 1a First name | Middle name | Last name |
| | 1b First name | Middle name | Last name |
| Applicant's foreign address (see instructions) | 2 Street address, apartment number, or rural route number. Do not use a P.O. box number. | | |
| | City or town, state or province, and country. Include ZIP code or postal code where appropriate. | | |
| Mailing address (if different from above) | 3 Street address, apartment number, or rural route number. If you have a P.O. Box, see page 3. | | |
| | City or town, state or province, and country. Include ZIP code or postal code where appropriate. | | |
| Birth information | 4 Date of birth (month, day, year) / / | Country of birth | City and state or province (optional) |
| | | | 5 <input type="checkbox"/> Male <input type="checkbox"/> Female |
| Other information | 6a Country(ies) of citizenship | 6b Foreign tax identification number (if any) | 6c Type of U.S. visa (if any), number, and expiration date |
| | 6d Identification document(s) submitted (see instructions). <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> INS Documentation <input type="checkbox"/> Other Issued by: No.: Exp. date: / / Entry date in U.S. / / | | |
| | 6e Have you previously received a U.S. temporary Taxpayer Identification Number (TIN) or Employer Identification Number (EIN)? <input type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If you need more space, list on a sheet and attach to this form (see instructions). | | |
| | 6f TIN <input type="text"/> - <input type="text"/> - <input type="text"/> EIN <input type="text"/> - <input type="text"/> Enter the name under which the TIN was issued. Enter the name under which the EIN was issued. | | |
| | 6g Name of college/university or/company (see instructions) | | |
| | City and State Length of stay | | |
| Sign Here Keep a copy of this form for your records. | Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number. | | |
| | Signature of applicant (if delegate, see instructions) | Date (month, day, year) / / | Phone number () |
| Acceptance Agent's Use ONLY | Name of delegate, if applicable (type or print) | Delegate's relationship to applicant <input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney | |
| | Signature | Date (month, day, year) / / | Phone () |
| | Name and title (type or print) | Name of company | Fax () |
| | | | EIN |

General Instructions

Note: *If you have been lawfully admitted for permanent residence or U.S. employment, you are eligible for a social security number. **Do not** complete this form.*

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 to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number (SSN).

The ITIN is for Federal tax purposes only. It does not entitle you to social security benefits, and creates no inference regarding your immigration status or your right to work in the United States. Any individual who is eligible to be legally employed in the United States must have an SSN.

Note: *Individuals filing tax returns using an ITIN are not eligible for the earned income credit (EIC).*

Who Must Apply

Any individual who is **not eligible to obtain an SSN** but who must furnish a taxpayer identification number to the IRS must apply for an ITIN on Form W-7. For example:

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

- Nonresident alien student, professor, or researcher who is required to file a U.S. tax return but who is not eligible for an SSN.

- Dependent/spouse of a nonresident alien visa holder but who is not eligible for an SSN.

- Other INS classifications. See **h** under **Specific Instructions** on page 3.

Do not complete Form W-7 if you have an SSN **or** you are eligible to obtain an SSN. Thus, do not complete this form if you are a U.S. citizen or national, or if you have been lawfully admitted for permanent residence or U.S. employment.

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

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

Additional Information

Publications. For details on resident and nonresident alien status and the tests for residence (including the substantial presence test), see Pub. 519.

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

For details on eligibility for the earned income credit, see **Pub. 596**, Earned Income Credit.

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:

Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

You can also get these publications on the IRS Web Site at **www.irs.gov**.

You can also use File Transfer Protocol at **ftp.irs.gov**.

Telephone help. If, after reading these instructions and our free publications, you are not sure how to complete your application or have additional questions, you may call for assistance:

- Inside the United States: 1-800-829-1040. Normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.

- Outside the United States: 1-215-516-ITIN (215-516-4846). This is not a toll-free number. You may also contact any of our overseas offices in Berlin, London, Mexico City, Paris, Rome, Singapore, or Tokyo.

How To Apply

You can apply either by mail or in person. See **Where To Apply** on page 3. Keep a copy for your records. Be sure to mail or bring with you:

- Your completed Form W-7, and
- The original documents, or certified or notarized copies of documents, that substantiate the information provided on the Form W-7.

The document(s) you present must be current and must verify: **(a)** your identity, that is, contain your name and a photograph, and **(b)** support your claim of foreign status. You may have to provide a combination of documents for this purpose. Examples of acceptable documents include, but are not limited to:

- A passport.
- A driver's license.
- Documents issued by the U.S. Immigration and Naturalization Service (INS).
- An identity card issued by a state or national government authority.
- A foreign military or military dependent identification card.
- A foreign voter registration certificate.
- Birth, marriage, or baptismal certificates.
- School records.

You can submit copies of original documents. However, such documents must be:

- Certified by the issuing agency or official custodian of the original record; or
- Notarized by a U.S. notary public legally authorized within his or her local jurisdiction to certify that the document is a true copy of the original. To do this, the notary must see the valid, unaltered original document and verify that the copy conforms to the original. U.S. notaries public are available at U.S. embassies and consulates worldwide. Non-U.S. notarizations will **not** be accepted.

When To Apply

Complete Form W-7 as soon as you meet one of the requirements listed under **Who Must Apply** on this page. Applying early will give the IRS time to issue you an ITIN before its required use.

Allow 4 to 6 weeks for the IRS to notify you in writing of your ITIN. If you have not received your ITIN at the end of the 6-week period, you may call the IRS to find out the status of your application (see **Telephone help** on page 2).

Where To Apply

In person. You can apply for an ITIN at any IRS Taxpayer Assistance Center in the United States and at most IRS offices abroad (contact the IRS office abroad to find out if that office accepts Form W-7 applications). You can also get application forms at certain U.S. consular offices.

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

By mail. Complete Form W-7, sign and date it, and mail the form along with the original or certified or notarized copies of your documentation to:

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

Original documents you submit will be returned to you. You do not need to provide a return envelope. **Copies** of documents will not be returned. If your documents are not returned within 30 days, you may call the IRS (see **Telephone help** on page 2).

Specific Instructions

Use the following instructions to complete Form W-7. Enter N/A (not applicable) on all lines that do not apply to you. If you are completing this form for someone else, answer the questions as they apply to that person.

Reason for applying. You must check the box to indicate the reason you are completing Form W-7. **Check only one box.**

a. Nonresident alien required to obtain ITIN to claim tax treaty benefit. Certain nonresident aliens must obtain an ITIN to claim a tax treaty benefit even if they do not have to file a U.S. tax return.

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

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

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

d. Dependent of U.S. citizen/resident alien. This is an individual who may be claimed as a dependent on a U.S. tax return and who is unable, or not eligible, to obtain an SSN. See **Name and SSN/ITIN of U.S. citizen/resident alien** below.

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

- A nonresident alien husband or wife who is not filing a U.S. tax return (including a joint return) and who is not eligible to obtain an SSN but who as a spouse may be claimed as an exemption.
- A nonresident alien electing to file a U.S. tax return jointly with a spouse who is a U.S. citizen or resident. See **Name and SSN/ITIN of U.S. Citizen/resident alien** below.

f. Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for an SSN. This is an individual who has not abandoned his or her residence in a foreign country and who is a bona fide student, professor, or researcher coming temporarily to the United States and solely to attend classes at a recognized institution of education, teach, or perform research.

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

h. Other INS classification. This is an individual who has entered the U.S. and has been given documentation from the INS that is not specifically mentioned in the categories above. If you check this box, you must describe in detail your reason for requesting an ITIN. Attach a separate sheet if necessary.

Name and SSN/ITIN of U.S. citizen/resident alien. If you are applying for an ITIN under category **d** or **e** above, you **must** provide the **full name and SSN** of the U.S. person who is the citizen/resident alien. Enter the information in the space provided. If the U.S. person chooses to provide this information in a separate letter, enter "Information will be provided in a separate letter" in this space. If this

space is left blank, your application will be rejected.

The letter provided by the U.S. person must identify the Form W-7 to which the information relates and must include:

- The U.S. person's full name and SSN, **and**
- The name, address, date of birth, and country of birth of the dependent or spouse as shown on the Form W-7.

Mail the letter to the address shown under **Where To Apply** on this page.

Note: If the U.S. person chooses this method, the Form W-7 will not be processed until the information is received.

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

Caution: Your ITIN will be established using this name. If you do not use this name on your U.S. tax return, the processing of your U.S. tax return may be delayed until discrepancies are resolved.

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

Line 2. Enter your complete address in the country where you permanently or normally reside. If you are claiming a benefit under an income tax treaty with the United States, the address entered must be an address in the treaty country. Include the postal code where appropriate.

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

Note: If you no longer have a permanent residence, due to your relocation to the U.S., enter the foreign country where you last resided.

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

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

Line 4. Enter your date of birth in month/day/year format and your country of birth. If available, provide the city and state or province. You **must** identify the country in which you were born. To be eligible for an ITIN, your birth country must be recognized as a foreign country by the U.S. Department of State.

Line 5. Check the appropriate box for your gender.

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

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

Line 6c. Enter only U.S. nonimmigrant visa information. Include the INS classification, number of the visa, and the expiration date in month/day/year format. For example, if you have a B-1/B-2 visa with the number 123456 that has an expiration date of December 31, 2004, you would enter "B-1/B-2", "123456", and "12/31/2004" in the entry space.

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

Line 6d. Check the box indicating the type of documentation you are presenting for identification. If you have a passport, use it to provide verification of your identity and foreign status. If you do not have a passport, you may use a driver's license or other official identification card that has been issued by a U.S. or foreign governmental jurisdiction. If you use documents issued by the INS, indicate the type of document.

If you have none of the above, check the box for "Other" and specifically identify the type(s) of document you are using. For example, enter "military ID" for a military or military/dependent identification card.

You may have to provide more than one current document to verify your identity and foreign status. At least one document you present must contain a recent photograph. 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 U.S. Dates must be entered in the month/day/year format. Additionally, you may be required to provide a certified translation of foreign language documents.

Line 6e. If you ever received a "temporary Taxpayer Identification Number" (TIN) or an Employer Identification Number (EIN), check the "Yes" box and enter the number on line 6f. If you never had a temporary TIN or an EIN, or you do not know your temporary TIN, check the "No/Do not know" box.

A "temporary TIN" was a nine-digit number issued by the IRS to individuals before 1996. You would have been issued this number if you filed a U.S. tax return and did not have a social security number. This temporary TIN will appear on any correspondence the IRS sent you concerning that return. You may have been issued more than one temporary TIN. If so, attach a separate sheet listing all the temporary TINs you received.

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

Line 6f. Enter in the space provided the temporary TIN and/or EIN and the name under which the number was issued.

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

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

Signature. Generally, Form W-7 must be signed by the applicant. However, if the applicant is a minor under 14 years of age, a delegate (parent or court-appointed guardian) should sign for him or her. Type or print the delegate's name in the space provided and check the appropriate box that indicates his or her relationship to the applicant. If the delegate is signing as a court-appointed guardian, attach a copy of the court-appointment papers showing the legal guardianship.

If the applicant is 14 years of age or over, the applicant may appoint an authorized agent to sign. The authorized agent must print his or her name in the space provided for the name of the delegate and must attach **Form 2848**, Power of Attorney and Declaration of Representative.

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

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 13 min.; **Preparing the form**, 29 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where To Apply** on page 3.

