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## GENERAL TAXPAYER IDENTIFICATION NUMBER (TIN) (January 2013)

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### General ITIN Information

Effective January 1, 2013, the IRS has updated procedures that affect the Individual Taxpayer Identification Number (ITIN) application process. Some of the information below, including the documentation requirements for individuals seeking an ITIN, has been superseded by these changes. Taxpayers and their representatives should review these changes, which are further explained in these Frequently Asked Questions, before requesting an ITIN.

#### What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a range of 70-88 in the fourth and fifth digit. Effective **April 12, 2011**, the range was extended to include 900-70-0000 through 999-88-9999, 900-90-0000 through 999-92-9999 and 900-94-0000 through 999-99-9999. IRS issues ITINs 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) from the Social Security Administration (SSA).

ITINs are issued regardless of immigration status because **both resident and nonresident aliens** may have a U.S. filing or reporting requirement under the Internal Revenue Code.

Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception.

#### What is an ITIN used for?

ITINs are for federal tax reporting only, and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers (SSNs).

An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

#### Who needs an ITIN?

IRS issues ITINs to foreign nationals and others who have federal tax reporting or filing requirements and do not qualify for SSNs. A non-resident alien individual not eligible for a SSN who is required to file a U.S. tax return only to claim a refund of tax under the provisions of a U.S. tax treaty needs an ITIN.

Other examples of individuals who need ITINs include:

- A nonresident alien required to file a U.S. tax return
- A U.S. resident alien (based on days present in the United States) filing a U.S. tax return

- A dependent or spouse of a U.S. citizen/resident alien
- A dependent or spouse of a nonresident alien visa holder

### **How do I know if I need an ITIN?**

If you do not have a SSN and are not eligible to obtain a SSN, but you have a requirement to furnish a federal tax identification number or file a federal income tax return, you must apply for an ITIN.

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

To obtain 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 obtain a SSN, go to [Social Security Administration](#) or contact a SSA office. By law, an alien individual cannot have both an ITIN and a SSN.

IRS processes returns showing SSNs or ITINs in the blanks where tax forms request SSNs. IRS no longer accepts, and will not process, forms showing "SSA205c," "applied for," "NRA," blanks, etc.

### **How do I apply for an ITIN?**

Use the latest revision of Form W-7, [Application for IRS Individual Taxpayer Identification Number](#) to apply. Attach a valid federal income tax return, unless you qualify for an exception, and include your original proof of identity or copies certified by issuing agency and foreign status documents.

Because you are filing your tax return as an attachment to your ITIN application, you should not mail your return to the address listed in the Form 1040, 1040A or 1040EZ instructions. Instead, send your return, Form W-7 and proof of identity and foreign status documents to:

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

You may also apply using the services of an IRS-authorized [Acceptance Agent](#) or visit some key IRS [Taxpayer Assistance Center](#) in lieu of mailing your information to the IRS in Austin. Taxpayer Assistance Centers (TACs) in the United States provide in-person help with ITIN applications on a walk-in or appointment basis. Applicants outside the United States should contact U.S. Tax Attachés in Beijing, Frankfurt, London, or Paris. The IRS's ITIN Unit in Austin issues all numbers through the mail.

### **When should I apply for an ITIN?**

You should complete Form W-7 as soon as you are ready to file your federal income tax return, since you need to attach the return to your application.

If you meet one of the exceptions to the tax filing requirement, submit Form W-7, along with the documents that prove your identity and foreign status. You are also required to include

supplemental documents to substantiate your qualification for the exception, as soon as possible after you determine that you are covered by that exception.

You can apply for an ITIN any time during the year. However, if the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. You should file your current year return by the prescribed due date to avoid this situation.

### **Where can I get help with my ITIN application?**

You can call the IRS toll-free at 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) for information and help in completing your Form W-7 and your tax return or to check on the status of your application six weeks after submitting Form W-7.

Assistance is also available at selected IRS Taxpayer Assistance Centers in the United States to provide in-person help with ITIN applications on a walk-in or appointment basis. Applicants outside the United States can contact a U.S. Tax Attachés in Beijing, Frankfurt, London, and Paris.

You may also use the services of an IRS-authorized Acceptance Agent.

### **How and when can I expect to receive my ITIN?**

If you qualify for an ITIN and your application is complete, you will **receive a letter** from the IRS assigning your tax identification number usually within six weeks. If you have not received your ITIN or other correspondence six weeks after applying, call the IRS toll-free number at 1-800-829-1040 to request the status of your application if you are in the United States. If you are outside the United States, call 267-941-1000 (not a toll-free number).

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## **Revised Application Standards for ITINs**

Effective January 1, 2013, the IRS has updated procedures that affect the Individual Taxpayer Identification Number (ITIN) application process. Some of the information below, including the documentation requirements for individuals seeking an ITIN, has been superseded by these changes. Taxpayers and their representatives should review these changes, which are further explained in these Frequently Asked Questions, before requesting an ITIN.

### **What are the revised application standards for ITINs?**

Effective November 29, 2012, the IRS announced changes to the ITIN process that called for revisions in the application standards for ITIN. Each ITIN applicant will now:

- Apply using the current Form W-7, Application for IRS Individual Taxpayer Identification Number; and
- Attach a federal income tax return to the Form W-7 **or**
- Qualify under an Exception to the federal tax filing requirement.

Any applicant who meets an exception to the requirement to file a tax return must provide documentation to support the exception (see the instructions for Form W-7).

**Why did IRS change from an ITIN card to an authorization letter?**

The IRS changed from an ITIN card to an authorization letter to avoid any possible similarities with a Social Security Number card. Current ITIN holders' cards will not be replaced. They should continue to use the numbers previously issued when they are required to supply an identification number for tax purposes.

**Why did IRS revise the ITIN application process?**

The IRS revised the ITIN application process to help ensure ITINs are used for their intended tax administration purposes.

**What documents are acceptable as proof of identity and foreign status?**

IRS streamlined the number of documents the agency accepts as proof of identity and foreign status to obtain an ITIN. There are **13 acceptable documents**. Each document must be current and contain an expiration date. IRS will accept documents issued within 12 months of the application if no expiration date is normally available. Documents must also show your name and photograph, and support your claim of foreign status. Below is the list of the **only** acceptable documents:

- Passport (stand alone document)
- National identification card (must show photo, name, current address, date of birth, and expiration date)
- U.S. driver's license
- Civil birth certificate (required for dependents under 18 years of age)
- Foreign driver's license
- U.S. state identification card
- Foreign voter's registration card
- U.S. military identification card
- Foreign military identification card
- Visa
- U.S. Citizenship and Immigration Services (USCIS) photo identification
- Medical records (dependents only - under 6, under 18 if a student)
- School records (dependents only - under 14, under 18 if a student)

## **Individual Taxpayer Identification Number (ITIN)**

Effective January 1, 2013, the IRS implemented new procedures that affect the Individual Taxpayer Identification Number (ITIN) application process. Some of the information below, including the documentation requirements for individuals seeking an ITIN, has been superseded by these changes. Taxpayers and their representatives should review these [program changes](#), which are further explained in these [Frequently Asked Questions](#), before requesting an ITIN.

Effective January 1, 2013, authorized representatives are required to complete [forensic training](#) and submit the certificate of completion to the IRS no later than January 31, 2014.

### **Acceptance Agents' Alert** (Posted July 1, 2010)

Effective **July 1, 2010**, all authorized representatives added to existing, approved acceptance agent agreements are required to take the mandatory [Acceptance Agent training](#) and submit the certification form along with the amended Form 13551.

### **New ITIN Acceptance Agent Program Changes**

**(Posted January 7, 2013)**

#### **Acceptance Agents Applications - Open Season**

The Internal Revenue Service (IRS) will be accepting and processing Forms 13551, Application to Participate in the IRS Acceptance Agent Program, during open season May 1-August 31 of each year for new and renewing applicants. We will continue to accept amended applications throughout the year.

#### **Alert:**

Although IRS accepted applications during the interim period; we did not approve any new or renewing applications. With the release of the final changes to the Acceptance Agent Program, we will now process these applications on a first-in, first-out basis. Those who submitted a renewing application that was not rejected can continue to operate under the old agreement until the new agreement is finalized.

### **General ITIN Information**

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## **REVISED APPLICATION STANDARDS FOR ITINs**

- What are the revised application standards for ITINs?
- Why did IRS change from an ITIN card to an authorization letter?
- Why did IRS revise the ITIN application process?
- What documents are acceptable as proof of identity and foreign status?

## **FORMS AND PUBLICATIONS**

**Before submitting Form 13551 to apply to participate in the Acceptance Agent Program, access and complete the mandatory Acceptance Agent training**

- Form W-7
- Form 13551
- Publication 1915
- Publication 4393(ENG/SP) - What is an IRS ITIN Acceptance Agent
- Form W-7 (COA) - Certificate of Accuracy for IRS Individual Taxpayer Identification Number

## **Additional ITIN Information**

- How can I obtain an ITIN from abroad?
- Are ITINs valid for identification?
- Are ITINs valid for work purposes?
- Can ITINs be used as proof of identification to obtain a state driver's license?
- What do I do when I am assigned a social security number (SSN)?
- What ITIN information is available in Spanish?
- What ITIN information is available for tax professionals?
- What is an ITIN Acceptance Agent?
- How can I become an acceptance Agent?
- What information is available for Foreign Property Buyers/Sellers?

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## ITIN Policy Change Summary for 2013

The information below highlights improvements to the ITIN program. They go into effect January 1, 2013.

### Changes impacting individuals applying for an ITIN

- If you are applying directly to the IRS for an ITIN, we will only accept original identification documents or certified copies of these documents from the issuing agency along with a completed Form W-7 and Federal tax return.
- In addition to direct submission of documents to the IRS centralized site or use of CAAs, ITIN applicants will have several other avenues for verification of key documents. These options include some key IRS Taxpayer Assistance Centers (TACs), U.S. Tax Attachés in London, Paris, Beijing and Frankfurt and at Low-Income Taxpayer Clinics (LITCs) and Volunteer Income Tax Assistance (VITA) Centers that use CAAs. The table below provides the full list of options for submitting ITIN documents.
- Table: Options for ITIN Applicant's Submission of Documentation

<b>Applications Submitted to:</b>	<b>Criteria for Document Certification</b>	<b>Applicants Covered</b>
IRS ITIN Operations (Austin)	<ul style="list-style-type: none"> <li>Direct applicant submission by mail</li> <li>Original or copies certified by issuing agency</li> <li>Certify all approved document types</li> </ul>	<ul style="list-style-type: none"> <li>Primary</li> <li>Secondary</li> <li>Dependents</li> </ul>
<u>Participating IRS Taxpayer Assistance Centers (TACs)</u>	<ul style="list-style-type: none"> <li>In person submission for each applicant</li> <li>Original or copies certified by issuing agency</li> <li>Certify passport and national identification cards only</li> <li>All other original documentation is mailed with W-7 application</li> </ul>	<ul style="list-style-type: none"> <li>Primary</li> <li>Secondary</li> <li>Dependents</li> </ul>
IRS Tax Attachés (London, Paris, Beijing, Frankfurt)	<ul style="list-style-type: none"> <li>In person submission for each applicant</li> <li>Original or copies certified by issuing agency</li> <li>Certify all approved document types</li> </ul>	<ul style="list-style-type: none"> <li>Primary</li> <li>Secondary</li> <li>Dependents</li> </ul>
Certifying Acceptance Agents (CAA) including LITC and VITA CAAs	<ul style="list-style-type: none"> <li>In person submission for each applicant</li> <li>Original or copies certified by issuing agency</li> <li>Certify all approved document types</li> <li>Dependent's original documentation is mailed with W-7 application</li> </ul>	<ul style="list-style-type: none"> <li>Primary</li> <li>Secondary</li> </ul>
Educational Institutions (Colleges, Universities)	<ul style="list-style-type: none"> <li>Follow SEVP approved process issued 10/2/2012</li> </ul>	<ul style="list-style-type: none"> <li>Primary</li> <li>Secondary</li> <li>Dependents</li> </ul>

- New ITINs will now be issued for a **five-year period** rather than in indefinite period. This change will help ensure that ITINs are being used for legitimate tax purposes.
- There are four exceptions to this new documentation requirement described above. Applicants who are not impacted by these changes include:
  - U.S. military spouses and U.S. military dependents
  - Non-resident aliens applying for ITINs for the purpose of claiming tax treaty benefits
  - Noncitizens that have approved TY 2011 extensions to file their tax returns. These are temporary ITINs.
  - Student Exchange Visitors Program (SEVP) participants

### **Changes impacting Certifying Acceptance Agents**

- The application and renewal process remain unchanged. You are still required to submit new and renewed applications using Form 13551 during the next annual open season scheduled from May 1 through August 31, 2013.
- You are allowed to use Form 14194 to certify that you have reviewed and verified the original documentation or a certified copy from the issuing agency of those documents through face-to-face or video electronic interviews with all primary and secondary applicants.
- You are required to submit copies of the documents that you reviewed for the primary and secondary applicants along with the Form 14194. You are also required to attach the original documents or certified copies from the issuing agency for dependents.
- Because of the important role you as a CAA play, you must now be covered under the professional standards of Circular 230. This includes individuals who are attorneys, admitted to practice before the bar, Certified Public Accountants, Enrolled Agents and registered tax return preparers. In addition, you cannot be under suspension or disbarment from practice before the IRS.
- In addition to the CAA training currently available on IRS.gov, CAAs and their authorized representatives who provide assistance to resident and non-resident applicants are now required to complete forensic training. This training will aid in identifying fraudulent identification documents. This training is at your own expense and must be completed by December 31, 2013. It must provide the skills to effectively recognize fraudulent documents, particularly passports, driver's licenses, birth certificates, visas, national identification cards, military and US state ID cards. The original written certification must be provided on letterhead or certification to the IRS no later than January 31, 2014. It should be mailed to:

Internal Revenue, ITIN Policy Section  
 401 W. Peachtree St, NW, Mail Stop 97WI  
 Atlanta GA 30308

## **2013 ITIN Updated Procedures Frequently Asked Questions**

### **What are the new procedural changes to the ITIN application requirements?**

The IRS is revising its procedures for issuing new Individual Taxpayer Identification Numbers (ITINs) based on an extensive review of the ITIN process and feedback from Certifying Acceptance Agents (CAAs) and Acceptance Agents (AAs), stakeholders and others. Form W-7, Application for IRS Individual Taxpayer Identification Number, must include original documentation such as passports and birth certificates, or certified copies of these documents by the issuing agency. Notarized or Apostilled copies of documentation will not be accepted.

### **Are there any applicants who are exempt from these new requirements?**

As announced in June 2012, some categories of applicants are not impacted by these documentation changes, including:

- Military spouses and military dependents without an SSN who need an ITIN (Military spouses use box "e" on Form W-7 and dependents use box "d"). Exceptions to the new document standards will be made for military family members satisfying the documentation requirements by providing a copy of the spouse or parent's U.S. military identification, or applying from an overseas APO/FPO address.
- Nonresident aliens applying for ITINs for the purpose of claiming tax treaty benefits (use boxes "a" and "h" on Form W-7). Non-resident alien applicants generally need ITINs for reasons besides filing a U.S. tax return. This is necessary for nonresident aliens who may be subject to third-party withholding for various income, such as certain gambling winnings or pension income, or need an ITIN for information reporting purposes. While existing documentation standards will be maintained only for these applicants, scrutiny of the documents will be heightened. ITIN applications of this category that are accompanied by a U.S. tax return will be subject to the updated document standards.

The Oct. 2, 2012 procedures put into place for the following groups will remain in effect:

- Student and Exchange Visitor Program (SEVP) participants. SEVP participants already provide documentation to the Department of Homeland Security under the requirements of that program. Individuals studying under the SEVP will be required to apply through a university, college or other SEVP-approved institution. These are individuals admitted to the U.S. under an F, J or M visa who receive taxable scholarship, fellowship or other grants reportable by the school on Form W-2 or Form 1042-S. These procedures cover applications for the primary applicant, their spouse and dependents.
- Non-citizens with approved Tax Year 2011 extensions to file their tax returns. These are noncitizens who requested an extension of time to file a 2011 federal income tax return for resident and nonresident aliens and choose to not submit original documents or copies.

### **What is the difference between a "certified" and a "notarized" document?**

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. These documents will be accepted. A notarized document is one that the taxpayer provides to a public notary who bears witness to the signing of the official document and affixes a seal assuring that the document is legitimate. These documents will not be accepted for ITIN applications. Note there are some applicants who are exempt from this change. This exemption is described in a previous question.

**Why is IRS changing the ITIN program procedures?**

The IRS is instituting new program changes designed to strengthen the ITIN process.

**When will the new program changes be effective?**

These changes will be effective for all new applications submitted on or after January 1, 2013.

**If a taxpayer had a pending application on file with IRS before January 1, 2013, that included original or certified documents, will the taxpayer need to take any additional action?**

No. IRS will continue to process pending applications that include original or certified copies from the issuing agency documentation.

**Will IRS Publications (e.g., 1915, 4520 or 4327), or ITIN related forms and instructions change to reflect this new requirement? If so, when will they change and when will they be available to the public?**

Since these are final changes, publications, forms and instructions will change. These and other appropriate instructions will be updated to reflect the new policy.

**Will taxpayers be able to submit Form W-7 applications (with original documents) at IRS Taxpayer Assistance Centers?**

Designated Taxpayer Assistance Centers will certify original and copies certified by the issuing agency passports and National ID cards for primary, secondary and dependents in person.

**Which documents are acceptable?**

See the [instructions for Form W-7](#). These instructions list the 13 acceptable documents.

**Will the IRS return my original documents to me? How long will it take to get them back? How long will it take to get them back?**

The IRS has a process in place to ensure that documents are returned to applicants. The original and certified documents will be returned to applicants using the mailing address on the application via postage paid standard U.S. mail within 60 days of receipt and processing of the Form W-7.

**Whom should I contact if I do not receive the documents within the allotted period?**

If you do not receive your original documents within 65 days of mailing to the IRS, allowing 5 days for postal mail receipt, you may call 1-800-908-9982 (U.S. only) or for international, call 1-267-941-1000 (this is not a toll free number).

**Are there any alternative options for me if I do not want to mail the original documents I have such as my passport?**

In lieu of sending original documentation, applicants will have the option to use a CAA, designated TAC locations and the IRS Tax Attaché at the U.S. embassies in Beijing, Frankfurt, London, or Paris. This is limited to primary and secondary applicants. Applications for dependents will still require that originals or certified copies from the issuing agency be mailed to IRS.

**If I cannot get the documents I need to apply for an ITIN, can I apply for a Social Security number instead?**

If you qualify for a social security number, you should not be applying for an ITIN.

**Can my foreign consulate or embassy certify my documents?**

You may be able to request a certified copy of documents at an embassy or consulate. However, services may vary between countries, so we recommend that you contact the appropriate consulate or embassy for specific information.

**My consulate or embassy wants to know why I need a certified copy of my passport. What should I provided them as proof of requirement?**

We recommend that you refer the consulate or embassy to the information on [www.irs.gov](http://www.irs.gov) or that you download and copy of that information and provide it to them.

**Will the IRS accept an apostille document?**

The IRS is only accepting original documentation or copies of documents certified by the issuing country or agency. An apostille does not meet these requirements since it is similar to the U.S. Notary, which we are currently not accepting. You may be able to request a certified copy of identification documents at the applicant's embassy or consulate. However, services may vary between countries so we recommend that you contact the appropriate consulate or embassy for that information.

As a reminder, some categories of applicants are exempt from the requirement to provide original or certified copies including U.S. Military spouses (box "e" on Form W-7), U.S. Military dependents (box "d" on Form W-7), and non-resident aliens applying for ITINs to claim tax treaty benefits (box "a" and "h" on Form W-7).

**Additional Information for Certifying Acceptance Agents (CAAs) and Acceptance Agents (AAs)**

**Can CAAs and AAs still submit Forms W-7 to the IRS for taxpayers?**

Yes, CAAs and AAs can still submit Forms W-7 on behalf of their clients and are allowed to use Form 14194 to certify that they have reviewed and verified the original documentation or a certified copy from the issuing agency of those documents through face-to-face or video electronic interviews with all primary and secondary applicants. CAAs are required to submit copies of the documents that they reviewed for the primary and secondary applicants along with the Form 14194. You are required to attach the original documents or certified copies from issuing agency for dependents. Note the exempt applicants described above.

**Will IRS continue to process applications to become an AA or CAA?**

Those interested in being an AA or CAA should still submit their applications during the annual open season. The next open season is scheduled for May 1, 2013 through August 31, 2013

## **Updated ITIN Procedure Changes Announced**

FS-2012-11, November 2012

The Internal Revenue Service has announced updated procedures to strengthen the Individual Taxpayer Identification Number (ITIN) program requirements. The new modifications and documentation standards further protect the integrity of the ITIN application process and strengthen the refund process while helping minimize burden for applicants.

ITINs play a key role in the tax administration process and assist with the collection of taxes from foreign nationals, nonresident aliens, and resident aliens who have filing or payment obligations under U.S. law. Designed specifically for tax administration purposes, ITINs are only issued to people who are not eligible to obtain a Social Security Number.

The updated procedures take effect Jan. 1, 2013 and build on interim procedures announced June 22, 2012 and Oct. 2, 2012 to safeguard the integrity of the tax identification number system, while improving the refund process. Based on an extensive review and feedback from a variety of stakeholders, updated procedures are being put in place that will strengthen controls over the ITIN process while providing applicants flexibility to accurately follow the application process. The interim procedures announced earlier this year remain in effect through 2012.

While these updated procedures are effective at the beginning of calendar year 2013, the IRS remains interested in hearing from stakeholders and invites comments. The IRS intends that these procedures will continue to evolve over time as we gain increased experience. Comments may be sent to: [ITINProgramOffice@irs.gov](mailto:ITINProgramOffice@irs.gov)

The IRS will maintain its stronger standard for issuing ITINs. Under the procedures, ITIN applications will continue to require original documentation or copies certified by the issuing agency. To protect the integrity of the application process, notarized copies of documents or copies with an apostille are not acceptable for obtaining ITINs. Though most of the interim guidelines have been made permanent, others have been modified following feedback from key groups. The changes will provide additional flexibility for people seeking ITINs while continuing the stronger protections.

Final procedures are outlined below.

### **Individual Applicants**

For those who are applying directly to the IRS for an ITIN, original documents or copies certified by the issuing agency are required. The IRS will continue to accept only original identification documents or certified copies of these documents from the issuing agency with the Form W-7 and federal tax return attached. The documentation list includes passports, national I.D. cards, visas issued by U.S. Department of State, U.S. or foreign military identification card, civil birth certificates, medical and school records, U.S. state or foreign driver's licenses, U.S. state identification card, foreign voter's registration card and U.S. Citizenship and Immigration Services photo identification. A full list of acceptable documents is available through the ITIN page on [IRS.gov](http://IRS.gov).

## **Additional Options for Applicants**

The IRS heard from stakeholders that it was difficult in some instances for individuals to be without documents such as passports for extended periods of time. As a result, the IRS determined that other outlets will be available to review original documentation. As part of this effort, while original documents or copies certified by the issuing agency are still required for most applicants, there will be more options and flexibility for people applying for an ITIN. These options provide alternatives to mailing passports and other original documents to the IRS.

The Certifying Acceptance Agent (CAA) program will remain but will be modified. CAAs will be required to review original identification documents or copies certified by the issuing agency from applicants, spouses, and dependents. CAAs will be able to certify and then forward proof to the IRS that they have verified the authenticity of the documents supporting the ITIN application for applicants and spouses. This means they will not need to mail original documents such as passports to the IRS, a step previously required under the interim procedures. However, ITIN applications for dependents submitted to the IRS by CAAs will continue to require original documents or copies certified by the issuing agency. There will also be new requirements for the CAA program that are described later in this document.

In addition to direct submission of documents to the IRS centralized site or use of CAAs, ITIN applicants will have several other avenues for verification of key documents. These options include some key IRS Taxpayer Assistance Centers (TACs), U.S. Tax Attachés in London, Paris, Beijing and Frankfurt, and at Low-Income Taxpayer Clinics (LITCs) and Volunteer Income Tax Assistance (VITA) Centers that use CAAs. The procedure announced Oct. 2, 2012 for foreign students at educational institutions to be certified through the Student and Exchange Visitor Program (SEVP) remains. The table below provides the full list of options for submitting ITIN documents.

The finalized procedures are effective Jan. 1, 2013 in time for the 2013 tax-filing season when many ITIN applications are submitted along with a taxpayer's income tax return. Later in January, participating IRS Taxpayer Assistance Centers will be available to review and certify passports and national identification cards in person for primary, secondary and dependent applicants. The first set of TACs that will review and certify documents for ITINs are located in areas where past ITIN activity has been prevalent. Additional details on participating IRS locations will be available soon on IRS.gov.

## **Document Standards for Dependent Children**

To adequately substantiate identity and foreign status and assist in ensuring the integrity of important child tax credits, dependent ITIN applications submitted directly to the IRS will continue to require original documents or copies certified by the issuing agency. TACs in key locations will be able to certify passports and national identification cards for dependents in person. Dependent ITIN applications submitted to the IRS by CAAs will continue to require attachment of original documents or copies certified by the issuing agency. For children under six, one of the documents can include original medical records. For school-age children, the documentation can include original, current year school records such as a report card.

## **ITINs Will Have An Expiration Date**

For the first time, new ITINs will be issued for a five-year period rather than an indefinite period. This change will help ensure that ITINs are being used for legitimate tax purposes. Taxpayers who still need an ITIN will need to reapply at the end of the expiration period.

In addition, the IRS will engage with interested groups on options to deactivate or refresh information underlying previously issued ITINs. This step will provide additional safeguards to the ITIN program and help ensure only people with legitimate tax purposes are using the numbers.

### **Some Groups Not Affected by Changes**

As announced in June 2012, some categories of applicants are not impacted by these documentation changes, including:

Military spouses and dependents without an SSN who need an ITIN (Military spouses use box “e” on Form W-7 and dependents use box “d”). Exceptions to the new document standards will be made for military family members satisfying the documentation requirements by providing a copy of the spouse or parent’s U.S. military identification, or applying from an overseas APO/FPO address.

Nonresident aliens applying for ITINs for the purpose of claiming tax treaty benefits (use boxes “a” and “h” on Form W-7). Non-resident alien applicants generally need ITINs for reasons besides filing a U.S. tax return. This is necessary for nonresident aliens who may be subject to third-party withholding for various income, such as certain gaming winnings or pension income, or need an ITIN for information reporting purposes. While existing documentation standards will be maintained only for these applicants, scrutiny of the documents will be heightened. ITIN applications of this category that are accompanied by a U.S. tax return will be subject to the new document standards.

The Oct. 2, 2012 procedures put into place for the following groups will remain in effect:

Student and Exchange Visitor Program (SEVP) participants. SEVP participants already provide documentation to the Department of Homeland Security under the requirements of that program. Individuals studying under the SEVP will be required to apply through a university, college or other SEVP-approved institution. These are individuals admitted to the U.S. under an F, J or M visa who receive taxable scholarship, fellowship or other grants reportable by the school on Form W-2 or Form 1042-S. These procedures cover applications for the primary applicant, their spouse and dependents.

Non-citizens with approved Tax Year 2011 extensions to file their tax returns. These are noncitizens who requested an extension of time to file a 2011 federal income tax return for resident and nonresident aliens and choose to not submit originals documents or copies.

### **Certifying Acceptance Agent Program Remains with Additional Safeguards**

Certifying Acceptance Agents, or CAAs, play an important role in the ITIN process. They serve a unique role in ensuring accurate documents are used for ITIN applications, while allowing taxpayers to retain those documents. As a reflection of this important role, the IRS has put in

place new higher standards for CAAs to protect the integrity of the ITIN application and tax refund processes.

CAAs will now face stronger due diligence standards to verify the accuracy of supporting documentation. In addition, for the first time, only those covered under Circular 230 are eligible to serve as a CAA. Exceptions are made for CAA applicants from financial institutions, gaming facilities, LITC, and VITA programs. Most CAAs will be required to take additional training and will have strengthened oversight from the IRS through the application and compliance process. Highlights of these changes include:

**New Coverage Through Circular 230:** Because CAAs play a critical role, for the first time they must be practitioners covered under the professional standards of Circular 230. This includes individuals who are attorneys, admitted to practice before the bar, Certified Public Accountants (CPAs), Enrolled Agents (EAs), and registered tax return preparers. In addition, CAAs cannot be under suspension or disbarment from practice before IRS.

**Changes to the Certification Process:** For primary and secondary applicants, CAAs will again be allowed to certify using Form 14194 that they have reviewed the original documentation or a certified copy from the issuing agency of those documents, either through face-to-face or video electronic interviews. They will have to attach, and send to the IRS, copies of all documentation reviewed. For dependents, CAAs will be required to submit the original documents or copies certified by the issuing agency.

**New Training Requirement:** CAAs will be required to successfully complete a forensic document identification training course. This will help them review and assess legitimate identification documents to help safeguard the ITIN application process.

**Application and Approval Process to be a CAA:** The application and renewal processes remain unchanged. CAAs are still required to submit new and renewed applications using Form 13551 during the next annual open season, scheduled from May 1 until Aug. 31, 2013.

**Expanded Oversight:** The IRS also plans greater oversight and compliance activities with CAAs to protect the ITIN process. This will include additional on-site compliance checks and stronger penalties for non-compliance.

### **Tax Return Compliance**

In addition to the changes in the ITIN application process, the IRS is enhancing compliance activities relating to certain credits, including the child tax credit. The changes will improve the ability of the IRS to review returns claiming this credit, including those returns utilizing ITINs for dependents. For example, additional residency information will be required on Schedule 8812, Child Tax Credit, to ensure eligibility criteria for the credit are met. Information derived from the ITIN process will be better utilized in the refund verification process. In addition, new pre-refund screening filters will be in place for filing season 2013 to flag returns for audit that claim questionable refundable credits. Increased compliance resources will also be deployed to address questionable returns in this area. As part of these overall efforts, ITIN holders may be asked to revalidate their ITIN status as part of certain audits to help ensure the numbers are used appropriately.

Table: Options for ITIN Applicant's Submission of Documentation

<b>Applications Submitted to:</b>	<b>Criteria for Document Certification</b>	<b>Applicants Covered</b>
IRS ITIN Operations (Austin)	<ul style="list-style-type: none"> <li>• Direct applicant submission by mail</li> <li>• Original or copies certified by issuing agency</li> <li>• Certify all approved document types</li> </ul>	<ul style="list-style-type: none"> <li>• Primary</li> <li>• Secondary</li> <li>• Dependents</li> </ul>
Participating IRS Taxpayer Assistance Centers (TACs)	<ul style="list-style-type: none"> <li>• In person submission for each applicant</li> <li>• Original or copies certified by issuing agency</li> <li>• Certify passport and national identification cards only</li> <li>• All other original documentation is mailed with W-7 application</li> </ul>	<ul style="list-style-type: none"> <li>• Primary</li> <li>• Secondary</li> <li>• Dependents</li> </ul>
IRS Tax Attachés (London, Paris, Beijing, Frankfurt)	<ul style="list-style-type: none"> <li>• In person submission for each applicant</li> <li>• Original or copies certified by issuing agency</li> <li>• Certify all approved document types</li> </ul>	<ul style="list-style-type: none"> <li>• Primary</li> <li>• Secondary</li> <li>• Dependents</li> </ul>
Certifying Acceptance Agents (CAA) including LITC and VITA CAAs	<ul style="list-style-type: none"> <li>• In person submission for each applicant</li> <li>• Original or copies certified by issuing agency</li> <li>• Certify all approved document types</li> <li>• Dependent's original documentation is mailed with W-7 application</li> </ul>	<ul style="list-style-type: none"> <li>• Primary</li> <li>• Secondary</li> </ul>
Educational Institutions (Colleges, Universities)	<ul style="list-style-type: none"> <li>• Follow SEVP approved process issued 10/2/2012</li> </ul>	<ul style="list-style-type: none"> <li>• Primary</li> <li>• Secondary</li> <li>• Dependents</li> </ul>

**Additional Information:**

- Individual Taxpayer Identification Number (ITIN)

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