

**ITIN**

**APPLICATIONS**

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# WHAT WILL WE COVER?

Overview of the ITIN Application Process

What the W-7 Instructions Don't Tell You

Tips for Success

Q&A

# ABOUT ME



## Janet Herrgesell

Senior Tax Program Manager  
Foundation Communities  
Austin, Texas

### Fun Facts:

- Enrolled Agent
- Working at Foundation Communities since 2015
- Favorite tax topics include ITINs, amendments, and 1040-NRs

### Our ITIN program:

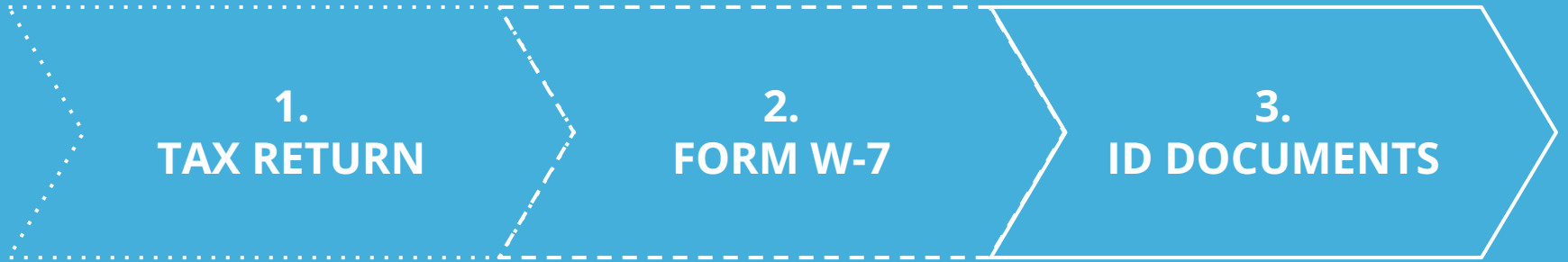
- Certifying Acceptance Agent
- Complete 300+ applications and renewals annually

1.

# ITIN APPLICATION PROCESS

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# WHAT DO YOU NEED?





# OPTIONS FOR SUBMISSION

*The taxpayer's packet must be mailed or turned in at a Taxpayer Assistance Center (TAC).*

- Taxpayer mails in original documents.
- Taxpayer makes an in-person appointment at a TAC.
- Taxpayer works with AA (who mails in original documents).
- Taxpayer works with CAA (who mails in copies of originals).

2.

# WHAT THE INSTRUCTIONS DON'T TELL YOU

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# INCOMPLETE INSTRUCTIONS

- Exceptions to expiration date requirement not included
- Incorrect explanation of proof of residency requirement for dependents from Mexico
- "Original" not clearly defined (or consistently enforced)

## Instrucciones para el Formulario W-7

(Rev. noviembre de 2023)

### Solicitud de Número de Identificación Personal Impuestos Internos (Use estas instrucciones con el Formulario W-7)

Las secciones a las cuales se hace referencia abajo corresponden al Código Federal de Impuestos Internos a menos que se indique de otra manera.

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### Acontecimientos Futuros

Para la información más reciente sobre los acontecimientos relacionados con el Formulario W-7 y sus instrucciones, tales como legislación promulgada después de que estos se hayan publicado, acceda a <https://www.irs.gov/efile/2023>.

**Formularios, Instrucciones y publicaciones en español.** Para descargar, ver o imprimir formularios, instrucciones y publicaciones que están disponibles en español, acceda a <https://www.irs.gov/efile/2023>.

### Qué Hay de Nuevo

**Conversión a fechas genéricas.** Hemos convertido las fechas específicas en fechas genéricas donde ha sido posible para que estas instrucciones sean siendo aplicables, incluso en los años en que no se actualizan.

**Línea 1a.** Además que debe identificar correctamente su nombre completo.

### Recordatorios

**Solicitudes de renovación.** Todas las solicitudes de renovación del número de identificación personal del contribuyente (ITN, por sus siglas en inglés) en un Formulario W-7 tienen que incluir una declaración de impuestos federales de los Estados Unidos, a menos que reúnan los requisitos para una excepción a este requisito. Vea [Tablas de Excepciones](#), más adelante, para más información.

Dec. No. 542023      Cit. No. 542340



## Instructions for Form W-7

(Rev. November 2023)

### 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/efile/2023](https://www.irs.gov/efile/2023).

### What's New

**Conversion to generic dates.** We converted specific dates to generic dates wherever possible so these instructions would remain applicable even in years when they aren't updated.

**Line 1a.** We clarify that you should properly identify your full name.

### Reminders

**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.



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**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 benefits.** Spouses and dependents are not eligible for an ITIN or to renew an ITN unless they are claimed for an allowable tax benefit or they file their own tax return. See [Allowable Tax Benefits](#), later, for more information.

**Expired ITINs.** If your ITIN wasn't included on at least one U.S. federal tax return for the last 3 consecutive tax years, it will expire on December 31 of the third consecutive tax year, and must be renewed before being used again on a U.S. federal tax return.

**ITINs with middle digits (the fourth and fifth positions) "00", "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 "00", "91", "92", "94", "95", "96", "97", "98", or "99" **if assigned before 2013, have expired.**

**ITINs with middle digits (the fourth and fifth positions) "00", "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 "00", "91", "92", "94", "95", "96", "97", "98", or "99" **if assigned before 2013, have expired.**

**IF assigned before 2013, have expired.**

**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 for the U.S. federal tax return, you will need to renew the ITIN at that time.

**Dependent applicants must specify their relationship to the U.S. citizen/resident alien.** An applicant who chooses resident 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 <https://www.irs.gov/efile/2023> for applications, rules, size requirements, and 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.





# IDENTITY & FOREIGN STATUS REQ.

All ITIN applicants must prove identity and foreign status.

- Passport can fulfill both requirements.
- Otherwise, must submit a combination of two documents from the list.
- All documents (other than birth certificate) must have an expiration date and be unexpired.
- Exceptions to this requirement (per IRM 3.21.263.6.3.4.2.2):
  - Some Honduran national ID cards
  - Some foreign driver's licenses
  - Mexican voter ID cards issued before 2008



# PROOF OF RESIDENCY REQ.

Proof of residency required for most dependents:

- Some proof of residency options:
  - School record
  - Medical record (under 6 yrs)
  - Date of entry stamp or I-94
  - Bank statement
  - Utility bill
  - Rental contract
- Exception for (1) dependents from Mexico or Canada not claimed for the Credit for Other Dependents and (2) dependents of US military personnel stationed overseas



# WHAT IS “ORIGINAL?”

*Should it be signed? Stamped? Sealed?*

Examples:

- School records
- Medical records
- Bank statement
- Utility bill
- Rental contract

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# TIPS FOR SUCCESS

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# ■ CONFIRM ALLOWABLE TAX BENEFIT

For spouse, this is the MFJ standard deduction.

For dependents, this may include:

- Head of Household filing status
- Credit for Other Dependents
- American Opportunity Tax Credit
- Premium Tax Credit
- Child and Dependent Care Credit

# AVOID THESE ERRORS

- ✗ Required fields left blank
- ✗ Applicant name does not match name on W-2
- ✗ Redacted SSN on W-2 for ITIN holder
- ✗ Primary name and TIN incorrect in top section of W-7

**An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.**

**Before you begin:**  
• **Don't submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).

Application type (check one box):  
 Apply for a new ITIN  
 Renew an existing ITIN

**Reason you're submitting Form W-7.** Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

**a** Nonresident alien required to get an ITIN to claim tax treaty benefit

**b** Nonresident alien filing a U.S. federal tax return

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

**d** Dependent of U.S. citizen/resident alien } **If d,** enter relationship to U.S. citizen/resident alien (see instructions) ▶ \_\_\_\_\_

**e** Spouse of U.S. citizen/resident alien } **If d or e,** enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ \_\_\_\_\_

**f** Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

# LINE 3: FOREIGN ADDRESS

Name of country where they last resided (on second line)

OR

Foreign address (if they still maintain an address abroad)

BUT NOT

“SAME” (as auto-filled by TaxSlayer) or their US address

Form <b>W-7</b> (Rev. August 2019) Department of the Treasury Internal Revenue Service	<b>Application for IRS Individual Taxpayer Identification Number</b> ▶ For use by individuals who are not U.S. citizens or permanent residents. ▶ See separate instructions.	OMB No. 1545-0074	
<b>An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.</b> <b>Before you begin:</b> • <b>Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).</b>		Application type (check one box): <input type="checkbox"/> Apply for a new ITIN <input type="checkbox"/> Renew an existing ITIN	
<b>Reason you're submitting Form W-7.</b> Read the instructions for the box you check. <b>Caution:</b> If you check box <b>b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions</b> (see instructions).			
a <input type="checkbox"/> Nonresident alien required to get an ITIN to claim tax treaty benefit			
b <input type="checkbox"/> Nonresident alien filing a U.S. federal tax return			
c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return			
d <input type="checkbox"/> Dependent of U.S. citizen/resident alien } If <b>d</b> , enter relationship to U.S. citizen/resident alien (see instructions) ▶			
e <input type="checkbox"/> Spouse of U.S. citizen/resident alien } If <b>d or e</b> , enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶			
f <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception			
g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa			
h <input type="checkbox"/> Other (see instructions) ▶			
Additional information for <b>a</b> and <b>f</b> : Enter treaty country ▶ and treaty article number ▶			
<b>Name</b> (see instructions) Name at birth if different . . . ▶	<b>1a</b> First name	Middle name	Last name
	<b>1b</b> First name	Middle name	Last name
<b>Applicant's Mailing Address</b>	<b>2</b> Street address, apartment number, or rural route number. <b>If you have a P.O. box, see separate instructions.</b>		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
<b>Foreign (non-U.S.) Address</b> (see instructions)	<b>3</b> Street address, apartment number, or rural route number. <b>Don't use a P.O. box number.</b>		
	City or town, state or province, and country. Include postal code where appropriate.		

# ■ ENSURE PASSPORT IS SIGNED

Less common error but still important.

If the applicant was a minor when the passport issued but is now an adult, they must sign the passport.



■ WE DID IT!



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Q&A

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What questions do you have?