

GUIDELINES TO ACQUIRING AN ITIN

F-1 students having a Social Security Number should provide the Registrar's Office and the Business Office with the data.

The information below regarding ITIN was extracted from the IRS's website (<https://www.irs.gov/individuals/individual-taxpayer-identification-number>) and arranged into a Q&A format for ease of understanding. Students should feel free to read the entire information on IRS's website.

1. What is an ITIN?

An ITIN, or Individual Taxpayer Identification Number, is a nine-digit number issued by the IRS (Internal Revenue Service) for federal tax purposes exclusively to nonresidents and resident aliens, their spouses and dependents unqualified to get a social security number (SSN).

2. What is the name of the form used when applying?

The Form W-7 (Application for IRS Individual Taxpayer Identification Number) should be used to apply for an ITIN.

3. Should you complete form W-7 if you have a Social Security Number (SSN)?

If you have a SSN or are eligible to get an SSN (see your DSO), you should not complete the Form W-7.

4. If you have a Social Security application pending, should you apply for an ITIN?

If your application for an SSN is pending, you may not apply for an ITIN. If the Social Security Administration (SSA) denies your SSN application, then you may complete the W-7 form. You will get a letter of denial from SSA, which you will attach to your Form W-7. This applies where you are attaching Form W-7 to your U.S. federal tax return or not.

5. Who is eligible to apply for an ITIN?

- a. Any individual ineligible to get an SSN but who need a taxpayer identification number for U.S. tax or filing a federal return purposes must apply for an ITIN using Form W-7. This includes:
 - i. A nonresident alien ineligible for an SSN but is required to file a U.S federal tax return or filing the federal tax return only to claim a refund.
 - ii. A nonresident alien ineligible for an SSN but chooses to file a joint U.S. federal tax return with a spouse who is a U.S. citizen or resident alien.
 - iii. A U.S. resident alien (based on the number of days present in the U.S., known as the "substantial presence" test) who files a U.S. federal tax return but is ineligible for an SSN.
 - iv. A nonresident alien student, professor, researcher who is required to file a U.S. federal tax return but who isn't eligible for an SSN, or who is claiming an exception to the tax return filing requirement.
- b. Individuals who need to renew their ITIN to file a U.S. federal tax return. See below for more details.

Regarding the substantial presence test:

You will be considered a U.S. resident for tax purposes if you meet the substantial presence test for the calendar year. To meet this test, you must be physically present in the U.S. on at least:

- 31 days during the current year, and
- 183 days during a 3-year period (counting all the days you were present in the current year, 1/3 of the days you were present in the previous year and 1/6 of the days you were present in two years before the current year)

Do not count the following as days of presence in the U.S.:

- Days you are in the U.S. for less than 24 hours, when you are in transit between two places outside of the United States.
- Days that you are unable to leave the U.S. because of a medical condition that develops while you are in the U.S.
- Days for which you are an **exempt individual**, that is, you, as a student, holds a "F", "J", "M", or "Q" visa (not that you have been exempted from filing a tax return).

If you exclude days of presence because you were an exempt individual or were unable to leave the U.S. due to a medical condition, include the Form 8843, Statement for Exempt Individuals and Individuals with a Medical Condition. If you do not have to file an income tax, send Form 8843 to the address indicated on the form by the due date of the tax return. The form can be obtained at this link: <https://www.irs.gov/pub/irs-pdf/f8843.pdf>

Failure to send Form 8843 by the deadline would prevent you from excluding the days as an exempt individual and due a medical condition, unless you provide proof of submission by the deadline (such as having a tracking number or mail receipt).

6. Where can more information be found?

For more information, visit IRS.gov/ITIN.

If you still have doubts on how to complete the application or have additional questions, call 800-829-1040 if you are in the U.S. If you are abroad, call 267-941-1000 (not a toll-free number) for assistance.

7. Where can you download the form?

Visit IRS.gov/Forms to download the needed forms at no cost. Otherwise, you can go to IRS.gov/OrderForms to order current and prior-year forms and instructions, which will be mailed to you within 10 business days. You may also call 800-829-3676 if you are in the United States to order the forms. If you have a foreign address, write to:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705 6613

8. Who can you see for assistance? ISSO and who else?

If you still have doubts on how to complete the application or have additional questions, call 800-829-1040 if you are in the U.S. If you are abroad, call 267-941-1000 (not a toll-free number) for assistance.

9. What supporting documents will I need?

- a. You must submit documentation to establish your identity and your connection to a foreign country ("foreign status").
- b. You must submit **original documents** or **certified copies** of these documents from the issuing agency, that support the information provided on Form W-7. (Note: A certified document is one that the original issuing agency provided 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.)
- c. The documentation you provide must be current (that is, not expired).

List of documents international students should provide:

- i. Valid Passport
- ii. Visa issued by the U.S. Department of State
- iii. Form I-20
- iv. Completed Form W-7

10. Will my original documents be returned to me?

Original documents will be returned to the mailing address shown on the Form W-7. You do not need to provide a return envelope, but if you wish for faster delivery of your documents, you are permitted to include a prepaid Express Mail or courier envelope. The IRS will use the provided envelope to return the documents.

If your original documents are not returned within 60 days, you can call the IRS at phone numbers provided in Question 8.

11. Can a student apply in person? If so, where?

If you need your original documents for any purpose within 60 days of submitting your ITIN application, you may apply in person at an IRS Taxpayer Assistance Center (TAC). See Question 17 for more details.

12. List the steps to apply for a new ITIN.

- Complete Form W-7.
- Include the original tax return(s) for which the ITIN is needed. Attach Form W-7 (or all Forms W-7 for dependents and spouses) to the front of your tax return. Leave the SSN area blank for those applying for an ITIN. After processing your Form W-7, the IRS will assign an ITIN to the return and process the return.
 - *The inclusion of U.S. Federal tax return is subject to some exceptions. See link in Question 18.*
- Original documents, or certified copies of these documents issued by the issuing agency must be included. The information of your original documents should match that on Form W-7.

13. List the steps to apply for a renewal number.

- Complete Form W-7. Check the appropriate box stating the reason of application even if it is just for renewal of ITIN.
- Original documents, or certified copies of these documents issued by the issuing agency must be included. The information of your original documents should match that on Form W-7.

Note (1) If you file a tax return with an expired ITIN, there may be a delay in processing your tax return.

Note (2) All family members listed on a tax return can renew their ITINs at the same time.

14. Should one keep a copy of their application?

Yes. Keeping copies of applications and other documents can be a good practice.

15. When should I apply?

- First-time applicants: Complete and attach Form W-7 to your tax return when you are filing the tax return. Request for an extension of time to file if you are unable to file your tax return by the due date, which is usually April 15th, but it could change.
 - Note: You cannot electronically file your tax return using an ITIN in the same calendar year it was assigned to you.
- Applicants renewing ITIN: You may submit your renewal application immediately without having to file a tax return.

16. Where to apply?

- (1) By USPS (United States Postal Service), mail your Form W-7, your tax return (for first-time applicants) and supporting documentation to:

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

DO NOT use the mailing address in the instructions provided in your tax return.

- (2) By private delivery services such as FedEx, DHL and UPS, submit Form W-7, your tax return (for first-time applicants) and supporting documentation to:

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

- (3) In person, you can apply for your ITIN by visiting designated IRS Taxpayer Assistance Centers (TACs). They can verify the original documents and certified copies from the issuing agency.

- a. Service at TACs is by **appointment only**, which can be scheduled by calling 844-545-5640.

- (4) Through an Acceptance Agent (AA) and a Certifying Acceptance Agent (CAA).

- a. An AA can help you complete and file Form W-7, and will need to submit the original documentation or certified copies for all applicants. To get a list of agents, search “acceptance agent program” on IRS.gov.
 - b. A CAA can verify original documentation or the certified copies for the applicants. For dependents, the CAA can verify only passports and birth certificates. After verification, the CAA will return the documentation

immediately. This is useful for applicants outside of the United States applying for an ITIN who can do so through a CAA.

17. Where are the IRS Taxpayer Assistance Centers (TACs) closest to Haverford?

IRS Office
601 South Henderson Rd.
King of Prussia, PA 19406
(610) 992-5130

IRS Office
600 Arch St.
Philadelphia, PA 19106
(217) 941-6800

18. View the Exception Tables on the link here.

The Exception Tables can be found on pages 11-14 on the Instructions for Form W-7 document found at <https://www.irs.gov/pub/irs-pdf/iw7.pdf>.

For tax treaty benefits, see Exception #2 on the Tables.

Applicants eligible for Exception #1 may include their Form 1042-S (Foreign Person's U.S. Source Income Subject to Withholding) and/or Form 1099-INT (Interest Income).

If applicable, the Form 1042-S will be provided by the Business Office in March of the current year.

If you are required to file a federal tax return, you are not eligible for Exception 1.

19. Resources. Where can I find additional resources, or get further assistance:

The **Form W-7** can be found at this link: <https://www.irs.gov/pub/irs-pdf/fw7.pdf>.
Latest information about developments related to Form W-7 and its instructions, go to IRS.gov/FormW7.

To determine and gain further information **alien tax status**, visit:
<https://www.irs.gov/individuals/international-taxpayers/determining-alien-tax-status>

If you have additional questions, visit the **ITIN Review FAQ** at:
<https://www.irs.gov/newsroom/2012-itin-review-frequently-asked-questions>

Substantial Present Test information can be found at this link:
<https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>

Further assistance: Contact ISSO, Stokes Hall, Room 111-B.

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