

The workers responsibility when they return to Mexico.

The form 1040NR (or 1040NR-EZ or form 1040) needs to be mailed along with forms w-7 for each dependent claimed on form 1040NR, including spouse. All supporting documents must also be included with form w-7. The supporting documents must be originals and dated within one year, see the supporting document listing on w7 instructions.

Form 1040NR must be signed by the worker. Form w-7 must be signed by the dependent or spouse if 18 years old or older. Parent may sign for their children under 18 as "delegate" then print your name below signature and indicate relationship by marking the appropriate box. Do not indicate power of attorney unless you have a signed power of attorney to attach with the form.

Mail to: **Internal Revenue Service**
ITIN operation
P.O. Box 149342
Austin TX 78714-9342

You may have made arrangements with your employer to mail the forms and returns for you. If so, then you must provide the employer with the supporting documents and signed w-7. Either mail these back to your employer or bring them back when you return to the United States next year. If you owe tax you may be charged penalties and interest if you pay late.

Any tax calculated is based on the number of dependents you have provided. If the Internal Revenue Service reviews the supporting documents and they are not adequate the IRS will reject the w7 application for ITIN and not allow you to claim the dependents which will affect your tax. Make sure you have reviewed "Rules for claiming an exemption for a dependent" and form w-7 requirements for obtaining identification numbers.

Please watch your mail for correspondence from the Internal Revenue Service. The IRS will mail the supporting documents and any correspondence to the address listed as mailing address on the w-7. They may need additional information regarding the identification numbers and also they will provide you with the number when issued. Keep these numbers in a safe place and be certain to bring them back to the United States next year. They will be needed to prepare your tax returns.

La responsabilidad de los trabajadores cuando regresan a México.

El 1040NR forma (o 1040NR-EZ o Formulario 1040) debe ser enviado por correo, junto con las formas W-7 para cada dependiente reclamado en forma 1040NR, incluyendo cónyuge. Todos los documentos de apoyo también deben incluirse con la Forma W-7. Los justificantes deberán ser originales y con fecha dentro de un año, ver el documento de apoyo a la inclusión en las instrucciones W7.

1040NR formulario debe ser firmado por el trabajador. Formulario W-7 debe ser firmado por el dependiente o cónyuge si tiene 18 años o más. Los padres pueden firmar para sus hijos menores de 18 años como "delegado" a continuación, escriba su nombre debajo de la firma e indicar la relación marcando la casilla correspondiente. No indicar el poder de abogado a menos que tenga un poder notarial firmado para adjuntar con el formulario.


Correo: **Internal Revenue Service**
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Es posible que haya hecho arreglos con su empleador para enviar por correo los formularios y declaraciones para usted. Si es así, entonces usted debe proporcionar el empleador con los documentos justificativos y firmado W-7. Cualquiera de éstos por correo de vuelta a su empleador o traerlos de nuevo cuando regrese a Estados Unidos el próximo año. Si usted debe impuestos se le puede cobrar multas e intereses si se paga tarde.

Cualquier impuesto calculado se basa en el número de dependientes que usted ha proporcionado. Si el Servicio de Impuestos Internos revisa los documentos de apoyo y no son adecuados el IRS rechazará la solicitud w7 para ITIN y no permitir que usted pueda reclamar los dependientes que afectarán su impuesto. Asegúrese de que ha revisado "Reglas para reclamar una exención por un dependiente" y el Formulario W-7 Requisitos para la obtención de los números de identificación.

Por favor revise su correo para la correspondencia del Servicio de Impuestos Internos. El IRS le enviará por correo los documentos de apoyo y toda la correspondencia a la dirección que aparece como dirección de correo en la W-7. Ellos pueden necesitar información adicional con respecto a los números de identificación y también se le proporcionará el número cuando se emitan. Mantenga estos números en un lugar seguro y estar seguro de traer de vuelta a los Estados Unidos el próximo año. Ellos serán necesarios para preparar sus declaraciones de impuestos.

Table 5. Overview of the Rules for Claiming an Exemption for a Dependent

	<p><i>This table is only an overview of the rules. For details, see the rest of this publication.</i></p>
<ul style="list-style-type: none"> • You cannot claim any dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer. • You cannot claim a married person who files a joint return as a dependent unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid. • You cannot claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.¹ • You cannot claim a person as a dependent unless that person is your qualifying child or qualifying relative. 	
<p>Tests To Be a Qualifying Child</p>	<p>Tests To Be a Qualifying Relative</p>
<ol style="list-style-type: none"> 1. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them. 2. The child must be (a) under age 19 at the end of the year and younger than you (or your spouse if filing jointly), (b) under age 24 at the end of the year, a student, and younger than you (or your spouse if filing jointly), or (c) any age if permanently and totally disabled. 3. The child must have lived with you for more than half of the year.² 4. The child must not have provided more than half of his or her own support for the year. 5. The child is not filing a joint return for the year (unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid). <p>If the child meets the rules to be a qualifying child of more than one person, only one person can actually treat the child as a qualifying child. See the Special Rule for Qualifying Child of More Than One Person described later to find out which person is the person entitled to claim the child as a qualifying child.</p>	<ol style="list-style-type: none"> 1. The person cannot be your qualifying child or the qualifying child of any other taxpayer. 2. The person either (a) must be related to you in one of the ways listed under Relatives who do not have to live with you, or (b) must live with you all year as a member of your household² (and your relationship must not violate local law). 3. The person's gross income for the year must be less than \$3,900.³ 4. You must provide more than half of the person's total support for the year.⁴ <p style="text-align: center;">\$3950 for the year 2014</p>
<p>¹ There is an exception for certain adopted children.</p> <p>² There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents (or parents who live apart), and kidnapped children.</p> <p>³ There is an exception if the person is disabled and has income from a sheltered workshop.</p>	

Requisito de Parentesco

Para cumplir este requisito, un hijo tiene que ser:

- Su hijo o hija, hijastro o hijastra, hijo de crianza o un descendiente de cualquiera de éstos (por ejemplo, su nieto) o
- Su hermano, hermana, medio hermano, media hermana, hermanastro, hermanastra o un descendiente de cualquiera de éstos (por ejemplo, su sobrino o sobrina).

Hijo adoptivo. A un hijo adoptivo se le trata siempre como hijo propio. El término “hijo adoptivo” se refiere a un hijo que fue colocado en su hogar legalmente para su adopción legítima.

Hijo de crianza. Un “hijo de crianza” es aquella persona que ha sido colocada en su hogar por una agencia autorizada para la colocación de hijos o por decisión, fallo u otra orden de cualquier tribunal de jurisdicción competente.

Tabla 3-1. Puntos Clave de los Requisitos para Reclamar la Exención por un Dependiente

Precaución. Esta tabla sirve sólo como un repaso de los requisitos. Para más detalles, vea el resto de este capítulo.

- Usted no puede reclamar ningún dependiente si usted o su cónyuge, en el caso de que presenten una declaración conjunta, puede ser reclamado como dependiente de otro contribuyente.
- Usted no puede reclamar como dependiente una persona casada que presente una declaración conjunta, a menos que esa declaración conjunta sea únicamente para solicitar un reembolso y no hubiera obligación tributaria alguna de parte de los dos cónyuges si presentasen declaraciones por separado.
- Usted no puede reclamar a una persona como dependiente a menos que esa persona sea ciudadana, residente extranjero o nacional de los EE.UU., o residente de Canadá o México.¹
- Usted no puede reclamar a una persona como dependiente, a menos que esa persona sea **hijo calificado o pariente calificado** suyo.

Requisitos para Poder Ser Hijo Calificado	Requisitos para Poder Ser Pariente Calificado
<ol style="list-style-type: none">1. El hijo tiene que ser su hijo o hija, hijastro o hijastra, hijo de crianza, hermano, hermana, medio hermano, media hermana, hermanastro, hermanastra o descendiente de cualquiera de éstos.2. El hijo tiene que tener: (a) menos de 19 años al terminar el año y ser menor que usted (o su cónyuge, si presentan una declaración conjunta), (b) menos de 24 años al final del año, ser estudiante a tiempo completo y ser menor que usted (o su cónyuge, si presentan una declaración conjunta) o (c) cualquier edad si está total y permanentemente incapacitado.3. El hijo tiene que haber vivido con usted durante más de la mitad del año.²4. El hijo no puede haber contribuido más de la mitad de su propia manutención durante el año.5. El hijo no va presentar una declaración conjunta para el año (a menos que la declaración conjunta se presente sólo para solicitar un reembolso).	<ol style="list-style-type: none">1. La persona no puede ser el hijo calificado de usted ni el hijo calificado de ningún otro contribuyente.2. La persona tiene que estar (a) emparentada con usted de una de las maneras enumeradas bajo Parientes que no tienen que vivir con usted o (b) tiene que haber vivido con usted como miembro de su unidad familiar durante todo el año² (y su relación no puede violar las leyes locales).3. El ingreso bruto anual de la persona tiene que ser menos de \$3,900. for 2013 \$3,800 for 20124. Usted tiene que contribuir más de la mitad de la manutención total de la persona durante el año.⁴ item 3 \$3,950 for 2014

Si el hijo reúne los requisitos para ser hijo calificado de más de una persona, usted tiene que ser la persona con derecho a reclamarlo como hijo calificado. Vea el **Requisito Especial para el Hijo Calificado de Más de una Persona** para averiguar cuál persona es la persona que tiene el derecho de reclamar al hijo como hijo calificado.

¹Hay una excepción para ciertos hijos adoptivos.

²Hay excepciones para ausencias temporales, los hijos que nacieron o murieron durante el año, los hijos de padres divorciados o separados o padres que no viven juntos e hijos secuestrados.

³Hay una excepción si la persona está incapacitada y recibe ingresos de un taller protegido para el empleo de incapacitados.

⁴Hay excepciones para acuerdos de manutención múltiple, hijos de padres divorciados o separados o padres que no viven juntos e hijos secuestrados.

Requisito de Edad

Para cumplir este requisito, un hijo tiene que ser:

- Menor de 19 años de edad al final del año y ser menor que usted (o su cónyuge, si presentan una declaración conjunta),
- Un estudiante a tiempo completo menor de 24 años de edad al final del año y ser menor que usted (o su cónyuge, si presentan una declaración conjunta) o
- Total y permanentemente incapacitado en cualquier momento del año, sin que importe la edad.

Form 1040NR preparer tips for H2A visa workers who are nonresidents

Filing status most likely 1 if single or 3 if married. List spouses name even if not claiming and put “NRA” in space for ITIN (non resident alien). If the spouse has no US income and is MX resident and no one else is claiming them the taxpayer may be able to claim exemption for the spouse. File w-7 for ITIN with original tax return.

For “Your occupation” list H2A visa worker.

If the w-2 has social security or medicare withheld these amounts are in error and action should be taken for refunds.

Dependents. Be clear on what qualifies as a dependent. The w-7s are being highly scrutinized and if multiple workers attempt to claim dependents it will almost certainly be detected.

In general, to be a taxpayer’s qualifying child, a person must satisfy four tests:

- **Relationship** — the taxpayer’s child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these.
- **Residence** — has the same principal residence as the taxpayer for more than half the tax year. Exceptions apply, in certain cases, for children of divorced or separated parents, kidnapped children, temporary absences, and for children who were born or died during the year.
- **Age** — must be under the age of 19 at the end of the tax year, or under the age of 24 if a full-time student for at least five months of the year, or be permanently and totally disabled at any time during the year.
- **Support** — did not provide more than one-half of his/her own support for the year.
- **Nationality** — be a U.S. citizen or national, or a resident of the U.S., Canada or Mexico. There is an exception for certain adopted children.
- **Marital status** — if married, did not file a joint return for that year, unless the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.

<http://www.irs.gov/uac/A-“Qualifying-Child”>

Credits.

Earned income credit-no.

“You must be a U.S. citizen or resident alien all year, or a nonresident alien married to a U.S. citizen or resident alien and filing a joint return.”

<http://www.irs.gov/Individuals/EITC,-Earned-Income-Tax-Credit,-Questions-and-Answers>

Child tax credit-rarely. If qualifying child UNDER 17, provide over half the support and lived with the taxpayer at least ½ the year. Be careful of the last one if the worker is a resident alien who spent more than 182 days in the US and the child is in Mexico. Child must be a US citizen or national or resident of the US-usually not.

<http://www.irs.gov/uac/A-“Qualifying-Child”>

Child care credit-probably not if only because spouse could not be working and necessity of id# for provider.

ITIN form w-7

Form w-7 should be filed for each dependent and attached to an original tax return claiming said dependents. Children must submit medical records (if under 6 years old) or school records (if under 14 or under 18 if still a student) in addition to a birth certificate. Adult dependents require the original birth certificate and an official photo id. Parent or guardian

can sign the w-7 for their child if the child is under 18. If the dependent is 18 or older they must sign their own w-7. All documents must be current, ie within 1 year or unexpired.

See the instructions for w-7 on the IRS site for details. <http://www.irs.gov/instructions/iw7/index.html>

Original documents or certified copies must be included with the w-7. IRS walk in offices are acceptance agents but will forward the documents on to the Austin service center. CAA and AA can prepare Certificate of accuracy but still will mail documents to the IRS (per "2012 ITIN review FAQs). An IRS TAC can apparently review your original documentation and return it to you immediately (IRS pub 1915). I have no personal experience here and look forward to hearing from workers if this is the process.

If they get penalty notices for 2011 or 2012 they should ask for abatement. There is a SERP regarding this:

DATE: 9/5/2012 NUMBER: 12A0537

SUBJECT: Compensation Paid to Foreign Agricultural Workers on H-2A Visas AUDIENCE:
AM/C/SP/TA

Email for H2A employers:

I have attached some docs that should help with your h2a migrant workers. The first thing they need to do is get the supporting documents (see w-7 instructions) for dependents and spouses. There is not much we can do at this point until they get that info. The tax returns must be filed along with the form(S) w-7 application for identification numbers. If they have 2012 or 2013 w-2s that they did not file income tax returns for they may be getting notices from the IRS. I suggest filing the current year with w7 applications for the identification numbers. Then after the numbers are issued they can file the older tax returns. If the workers will not be back by April 15th 2015, extensions will need to be filed for their 2014 returns. If they anticipate owing they should or can leave a check to the IRS or Kentucky to send with the extensions. The w-7 application with supporting documents and the 1040 (NR) can then be filed next May or whenever the worker returns to the United States.

You can provide your workers with the list of acceptable documentation for the dependents. I also recommend sending form w-7 for spouses or any other adult dependent since they need to sign the w-7. The worker may sign for their minor children. The w-7 instructions in Spanish page 3 has a box with the pertinent information regarding acceptable supporting documents for dependents. For children 6 to 17, if still a student, it is most likely going to be a certified civil birth certificates and original school records dated and signed within one year. Children under 6 will need a civil birth certificate and medical record consisting of letter on clinic/hospital letterhead with child info and signed and dated by doctor/clinic. See the instructions for w-7 supporting document requirements. Adults it will most likely be their certified civil birth certificate and a photo id such as foreign driver's license, voter registration or National id card such as Mexican Matricula card.

<http://www.irs.gov/pub/irs-pdf/iw7.pdf> this is the link to the w-7 instructions. It is also available in Spanish
<http://www.irs.gov/pub/irs-pdf/fw7sp.pdf>

Another key piece of information required for filing will be how long the worker is in the United States in order to determine whether they are resident or non resident aliens. Resident aliens file form 1040 and non resident aliens file form 1040NR. Generally if the worker is in the US for more than 6 months in the year they may be residents. See <http://www.irs.gov/Individuals/International-Taxpayers/The-Green-Card-Test-and-the-Substantial-Presence-Test>

Remind your workers that if the w-2 is over \$3,950 (\$3,900 for 2013 and \$3,800 for 2012) they **do** need to file a return. Even though they may owe zero tax. AWMA sent a link to an excellent video regarding H2a workers that is both in Spanish and English if you have an opportunity to review. I think it is available on their website.

Please contact me if I can be of further assistance!

Michele Catlett
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Mt Sterling, KY 40353
859-497-1159
catlettcpa@mail.com



Los documentos originales que presenta le serán devueltos a la dirección postal que aparece en su Formulario W-7(SP). No necesita incluir un sobre para su devolución, pero se permite que los solicitantes incluyan un sobre pre-pagado del servicio de Express Mail o de otro servicio de entrega, para facilitar la devolución más rápida de sus documentos. El IRS devolverá los documentos dentro del sobre provisto por el solicitante (si provee alguno). Si no se le devuelven dichos documentos dentro de 60 días, puede llamar al IRS (vea **Ayuda por teléfono**, anteriormente). Si va a necesitar estos documentos para cualquier propósito dentro de los 60 días después de haber presentado su solicitud para un ITIN, quizás prefiera solicitarlo en persona en un Centro de Ayuda al Contribuyente del IRS (TAC por sus siglas en inglés). Los Centros Designados de Ayuda al Contribuyente podrán validar los pasaportes y documentos de identificación nacionales y devolverle estos documentos en el momento. Visite www.irs.gov/espanol para ver una lista de estos TAC designados. Los demás Centros de Ayuda al Contribuyente le están disponible para ayudale a completar sus solicitudes, y enviarán sus documentos a Austin, Texas, donde serán tramitados. Vea **Dónde se Presenta el Formulario**, más adelante.

Cómo comprobar su “condición de extranjero” o “identidad”. Si usted presenta un pasaporte original y válido, (o una copia certificada de la agencia que lo emitió), no tendrá que presentar ningún otro documento para comprobar su “condición de extranjero” o “identidad”. De lo contrario, tiene que presentar por lo menos dos de los documentos de la tabla a mano derecha. Los documentos tienen que estar vigentes*, confirmar su identidad (es decir, mostrar su nombre) y corroborar su aseveración de condición de extranjero. Por lo menos uno de ellos tiene que contener su fotografía, pero no se requiere una fotografía si se entrega documentación a favor de un dependiente menor de 14 años (menor de 18 años si es estudiante). No incluya documentos vencidos.

Nota: Las copias certificadas por la agencia emisora de un pasaporte tienen que incluir las páginas del visado de los EE.UU. si se requiere un visado para su solicitud del Formulario W-7(SP).

*Los documentos originales vigentes son:

- Actas de nacimiento civiles —ya que las actas de nacimiento civiles no tienen fecha de caducidad, se consideran vigentes en todo momento.
- Pasaportes y las cédulas de identidad ciudadana —estos documentos se consideran vigentes sólo si no ha pasado la fecha de caducidad de los mismos antes de la fecha en la que se presente el Formulario W-7(SP).
- Expedientes médicos —se aceptarán estos documentos para dependientes menores de 6 años de edad. El expediente médico consiste únicamente de una cartilla de vacunas/ inmunizaciones que muestra el nombre del paciente y las fechas, en orden cronológica, de la atención médica que el paciente ha recibido. El expediente médico debe mostrar el nombre, la fecha de nacimiento y la dirección (la cual habrá de poder verificarse) del niño, además del nombre, dirección y número de teléfono del médico, hospital o clínica donde se administró el cuidado. Si esta información no viene impresa en el expediente médico, se le requiere adjuntar una carta fechada, que indica la información requerida en el membrete oficial de la autoridad federal, el médico, hospital o clínica que más recientemente atendió al niño. Si se requiere del solicitante una fecha de entrada a los EE.UU., el expediente médico debe ser emitido por un proveedor ubicado en los Estados Unidos.
- Expedientes escolares —estos documentos se consideran vigentes y válidos para dependientes menores de 14 años (18 años si son estudiantes) y se consideran vigentes si son de una

temporada escolar no más de 12 meses anterior a la fecha de entrega de la solicitud en el Formulario W-7(SP) (por ejemplo enero 2012–diciembre 2012 para una solicitud con fecha de enero de 2013). El expediente escolar consiste de un informe de notas (calificaciones) o trasunto oficial emitido por la escuela, o un documento equivalente emitido por un Ministerio de Educación y firmado por la escuela u oficial del ministerio. Los documentos deben traer la fecha, el nombre del estudiante, los cursos que estudió con las notas (calificaciones) que obtuvo, las fechas de los periodos de evaluación, además del nombre y la dirección de la escuela. Si se requiere del solicitante una fecha de entrada a los EE.UU., el expediente escolar debe ser emitido por una escuela ubicada en los Estados Unidos.

Documentos Comprobantes	Pueden usarse para establecer:	
	Condición de extranjero	Identidad
Pasaporte (es el único documento que puede presentarse por sí solo)	x	x
Documento de identificación personal con fotografía expedido por la U.S. Citizenship and Immigration Services (Oficina de Servicios de Ciudadanía e Inmigración de los EE.UU. o USCIS, por sus siglas en inglés)	x	x
Visado expedido por el Departamento de Estado de los EE.UU.	x	x
Licencia de conducir expedida en los EE.UU.		x
Cédula de identificación militar de los EE.UU.		x
Licencia de conducir expedida en el extranjero		x
Cédula de identificación militar extranjera	x	x
Cédula de identificación nacional (tiene que estar en vigencia, indicar su nombre, tener una fotografía, su nombre, dirección, fecha de nacimiento y la fecha de caducidad)	x	x
Cédula de identificación personal expedida por un estado de los EE.UU.		x
Tarjeta de registro electoral expedida en el extranjero	x	x
Acta de nacimiento civil	x*	x
Expedientes médicos (válidos sólo para dependientes menores de 6 años de edad)	x*	x
Expedientes escolares (válidos sólo para dependientes menores de 14 años de edad (menores de 18 si son estudiantes))	x*	x
*Pueden usarse para establecer su condición de extranjero sólo si son documentos expedidos por una entidad extranjera.		

Nota: Uno de los documentos originales que presenta a favor de un dependiente tiene que ser la acta de nacimiento civil (a menos que se presente un pasaporte).

Guarde una copia de su solicitud con su documentación.

Cuándo se Debe Solicitar un ITIN

Complete y adjunte el Formulario W-7(SP) al presentar una declaración de impuestos por la cual se necesita un ITIN. No obstante, si cumple los requisitos de una de las excepciones descritas más adelante bajo **h. Otra**, complete y envíe el Formulario W-7(SP) lo más pronto posible después de determinar que dicha excepción le corresponde.

Deje que pasen 6 semanas para que el IRS le notifique por escrito sobre el estado de su ITIN (8-10 semanas si lo solicita durante periodos de mucha actividad (del 15 de enero al 30 de abril) o si lo solicita desde el extranjero). Si no ha recibido su

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

► **For use by individuals who are not U.S. citizens or permanent residents.**
 ► See instructions.

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

FOR IRS USE ONLY				

Before you begin:

- **Do not submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are 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 tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a Nonresident alien required to get ITIN to claim tax treaty benefit
- b Nonresident alien filing a U.S. tax return
- c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
- 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 or claiming an exception
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) ► _____

Additional information for **a** and **f**: Enter treaty country ► _____ and treaty article number ► _____

Name (see instructions) Name at birth if different . . . ►	1a First name	Middle name	Last name
	1b First name	Middle name	Last name

Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) address (if different from above) (see instructions)	3 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.

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 I.D. 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"/> USCIS documentation <input type="checkbox"/> Other _____				
	Issued by: _____ No.: _____ Exp. date: ____ / ____ / ____			Date of entry into the United States (MM/DD/YYYY) ____ / ____ / ____	
	6e Have you previously received a Internal Revenue Service Number (IRSN) or employer identification number (EIN)? <input type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).				
	6f Enter: IRSN or EIN ► _____ and Name under which it was issued ► _____				

Sign Here	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
Keep a copy for your records.	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

Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone
	Name and title (type or print)	Name of company	Fax
	EIN	PTIN	Office Code

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 Beijing, Frankfurt, London, or Paris.



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 2012, you may not e-file any tax return using that ITIN (including prior year returns) until 2013.

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.

How To Apply

Your application must include all of the following.

1. Your completed Form W-7.

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).

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.



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. Designated Taxpayer Assistance Centers (TACs) will be able to validate passports and National ID documents and return those documents immediately. See IRS.gov for a list of these designated TACs. All other TACs are available for assistance in completing applications and will forward documents to Austin, Texas for processing. 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 2012–December 2012 for a January 2013 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.