



## IRS Strengthens ITIN Application Requirements; Interim Changes Will Protect the Integrity of the ITIN Process

IR-2012-62, June 22, 2012

WASHINGTON — The Internal Revenue Service today announced important interim changes to strengthen its procedures for issuing Individual Taxpayer Identification Numbers (ITINs) from now through the end of the year. Designed specifically for tax-administration purposes, ITINs are only issued to people who are not eligible to obtain a Social Security Number.

During this interim period, the IRS will only issue ITINs when applications include original documentation, such as passports and birth certificates, or certified copies of these documents from the issuing agency. During this interim period, ITINs will not be issued based on applications supported by notarized copies of documents. In addition, ITINs will not be issued based on applications submitted through certifying acceptance agents unless they attach original documentation or copies of original documents certified by the issuing agency. The changes, which are effective immediately, are designed to strengthen and protect the integrity of the ITIN process while minimizing the impact on taxpayers.

The procedures apply to most applicants submitting Form W-7, Application for IRS Individual Taxpayer Identification Number. ITINs for most individuals generally are issued during the tax filing season with the submission of a Form 1040, U.S. Individual Income Tax Return. Because the April 17 filing deadline has passed, the IRS anticipates that a small number of taxpayers will need ITINs between now and the end of the year for these purposes.

Final rules will be issued before the start of the 2013 filing season when most ITIN requests come in. The IRS will be gathering feedback and suggestions during the summer from stakeholders on what permanent procedures are appropriate as it reviews procedures for the ITIN program. The IRS will look to make long-term improvements to the program while minimizing barriers to individuals reporting their income and filing their tax returns.

ITINs play a critical role in the tax administration process and assist with the collection of taxes from foreign nationals, non-resident aliens and others who have filing or payment obligations under U.S. law.

During this interim period, people who need ITINs to get their tax return processed can do so by submitting by mail their original documentation or certified copies of their documentation. Documentation will be accepted at IRS walk-in sites but will be forwarded to the ITIN centralized site for processing. The IRS also has an additional set of [questions and answers](#) (link to FAQs) for ITIN applicants available.

Some categories of applicants are not impacted by these interim changes, including spouses and dependents of U.S. military personnel who need ITINs. People who should follow the current procedures outlined in the Form W-7 instructions include:

- 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 interim 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 US tax return will be subject to the new interim document standards.

The IRS may require some taxpayers who have already filed applications to furnish additional documentation directly to the IRS. No additional action is required for people who have already filed ITIN requests unless they are contacted by the IRS.

*Page Last Reviewed or Updated: June 22, 2012*