



2012 ITIN Review Frequently Asked Questions

What are the interim changes to the ITIN application requirements?

The IRS is revising its procedures for issuing new Individual Taxpayer Identification Numbers (ITINs) as part of a comprehensive review of the ITIN processing procedures. Forms W-7, Application for IRS Individual Taxpayer Identification Number, submitted during the interim period beginning June 22, 2012 through the end of the year must include original documentation such as passports and birth certificates, or copies of these documents certified by the issuing agency. During this interim period, notarized copies of documentation will not be accepted.

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

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 military 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 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 new interim document standards.

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 these interim changes while conducting a review of the program designed to strengthen and protect the integrity of the ITIN process.

Is this a temporary change to the program? If so, how long will it be in effect?

These are interim changes that have been put in place during a comprehensive review of ITIN processing procedures. Any permanent changes will be issued before the start of the 2013 filing season when most requests for ITINs come in.

When will the interim changes be effective?

These changes will be effective for all new applications submitted on or after June 22, 2012 and will remain in effect until the final rules are issued later this year.

If a taxpayer had a pending application on file with IRS before June 22, 2012, will processing continue with the notarized copies already submitted?

Yes, the IRS is analyzing the existing inventory of ITIN applications. Some taxpayers who have already filed applications may be required to furnish additional documentation directly to the IRS. However, no additional action is required for people who have already filed ITIN requests unless they are contacted by the IRS.

If a taxpayer had a pending application on file with IRS before June 22, 2012, 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 documentation.

Will Publications 1915, 4520 or 4327, or tax 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 interim changes, publications, forms and instructions will not change. Once IRS has determined the appropriate changes, 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?

During this interim period, IRS Taxpayer Assistance Centers will accept original documentation or copies of these documents certified by the issuing agency and forward the documents to the Austin Submission Processing Center.

Which documents are acceptable?

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

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

The IRS currently receives original documents with some applications and we have 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 cannot get the original documents I need?

Unless you are one of the exempt applicants described above, this change requires the submission of original or certified copies of documentation from the issuing agency in order to obtain an ITIN. You may be able to request a certified copy of your passport or similar international identification (e.g., Matricula Card) at your local consulate's office.

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 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 or that you download and copy that information and provide it to them.

Will the IRS accept an apostille document?

During this interim period, 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 but must provide the original documents or certified copies from the issuing agency along with Form 14194, Certificate of Accuracy, unless the applicant is exempt as described above. If the applicant is exempt, CAAs and AAs must still provide identification documents along with the Form 14194, however, notarized copies of those documents will be accepted.

As a CAA or AA, is there anything I need to do differently when submitting my client's W-7 application for an ITIN?

As a CAA or AA you will be required to include original documentation or certified copies from the issuing agency along with your client's Form W-7 application. While using Form 14194, Certificate of Accuracy, in lieu of original documents is no longer appropriate, the IRS still requires that you submit it with the applications and necessary documents. IRS will make the determination of whether applicants qualify for an ITIN based on the documentation submitted. Note the exempt applicants described above.

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

IRS will not process any applications during this interim review period but those interested in being an AA or CAA should still submit their applications during the open season that runs through August 31, 2012.

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