

ITIN Application Guidelines

For new applicants:

1. Check the information to ensure everything is correct. It must match with your Identification Document.
2. Include the original income tax return for which the ITIN is required. Attach the W-7 form attached at the end of this PDF along with your tax return.
3. Print and attach your original documents/certified copies.
4. If you are applying under an 'Exception', please refer to the exception tables, and include the necessary documents for the designated exception.
5. Sign the attached form at the end of this PDF in the "Sign Here" section.
6. Send the W-7 form, the 1040 tax return and the required documents to the IRS.*

To renew the ITIN:

1. Check the information to ensure everything is correct. It must match with your Identification Document.
2. Sign the attached form at the end of this PDF in the "Sign Here" section.
3. Print and attach your original documents/certified copies.
4. Send the W-7 form and the required documents to the IRS.

Where to apply

1. By mail:
 - Using the United States Postal Service (USPS):

**Internal Revenue Services
ITIN Operations
PO Box 149342
Austin, Texas 78714-9342**

2. By private delivery services:
 - DHL, UPS, etc.:

**Internal Revenue Services
ITIN Operations
Mail Stop 6090-AUSC
3651 S Interregional, Hwy 35
Austin, Texas 78741-0000**

3. In person:
 - Bring the application to the IRS Taxpayer Assistance Center (TAC**).
 - It is required to make an appointment. Please, schedule it by phone: 844-545-5640.

- All ITIN applicants (individuals and families) must be present at the appointment. If you use a passport or one of the above identification documents, the TAC will be able to check and return them the same day.

***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 below.

****Authorized TACs to offer ITIN by city and state:**

<https://www.irs.gov/uac/tac-locations-where-in-person-document-verification-is-provided>

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	X	X
U.S. Citizenship and Immigration Services (USCIS) photo identification	X	X
Visa issued by the U.S. Department of State	X	X
U.S. driver's license		X
U.S. military identification card		X
Foreign driver's license		X
Foreign military identification card	X	X
National identification card (must contain name, photograph, address, date of birth, and expiration date)	X	X
U.S. state identification card		X
Foreign voter's registration card	X	X
Civil birth certificate	X**	X
Medical records (valid only for dependents under age 6)	X**	X
School records (valid only for a dependent under age 18, if a student)	X**	X
<p>* Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn't have a date of entry into the United States. See Proof of U.S. residency for applicants who are dependents below.</p> <p>** May be used to establish foreign status only if documents are foreign.</p>		

Proof of U.S. residency for applicants who are dependents.

A passport that doesn't have a date of entry won't be accepted as a stand-alone identification document for dependents, unless they are dependents of U.S. military personnel stationed overseas. In these cases, applicants will be required to submit at least one of the following original documents in addition to the passport to prove U.S. residency.

- **If under 6 years of age:** A U.S. medical record, school record, or U.S. state identification card that lists the applicant's name and U.S. address, or a U.S. visa.
- **If at least 6 years of age but under 18 years of age:** A U.S. school record, U.S. state identification card, or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.
- **If 18 years of age or older:** A U.S. school record, rental statement from a U.S. property, utility bill for a U.S. property, or a bank statement, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.

EXCEPTION #1

NOTE: FEDERAL TAX WITHHOLDING AND/OR INFORMATION REPORTING MUST TAKE PLACE WITHIN THE CURRENT TAX YEAR

Third-Party Withholding on Passive Income	Persons who are eligible to claim Exception 1 include:	Documentation you must submit if you're eligible to claim Exception 1:
	1(a) Individuals who are partners of a U.S. or foreign partnership that invests in the United States and that owns assets that generate income subject to IRS information reporting and federal tax withholding requirements; or	1(a) A copy of the portion of the partnership or LLC agreement displaying the partnership's employer identification number and showing that you're a partner in the partnership that is conducting business in the United States.
	1(b) Individuals who have opened an interest-bearing bank deposit account that generates income that is effectively connected with their U.S. trade or business and is subject to IRS information reporting and/or federal tax withholding; or	1(b) A signed letter from the bank on its official letterhead, displaying your name and stating that you've opened a business account that is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.

	1(c) Individuals who are “resident aliens” for tax purposes and have opened an interest-bearing bank deposit account that generates income subject to IRS information reporting and/or federal tax withholding; or	1(c) A signed letter from the bank on its official letterhead, displaying your name and stating that you've opened an individual deposit account that is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
	1(d) Individuals who are receiving distributions during the current tax year of income such as pensions, annuities, rental income, royalties, dividends, etc., and are required to provide an ITIN to the withholding agent (for example, an investment company, insurance company, or financial institution, etc.) for the purposes of tax withholding and/or reporting requirements.	1(d) A signed letter or document from the withholding agent, on official letterhead, showing your name and verifying that an ITIN is required to make distributions to you during the current tax year that are subject to IRS information reporting and/or federal tax withholding. Self-generated income statements will only be accepted with a copy of the contract or a letter with a postmarked envelope addressed from the withholding agent.

EXCEPTION #2

NOTE: FEDERAL TAX WITHHOLDING AND/OR INFORMATION REPORTING MUST TAKE PLACE WITHIN THE CURRENT TAX YEAR

2(a). Wages, Salary, Compensation, and Honoraria Payments	Persons who are eligible to claim Exception 2(a) include:	Documentation you must submit if you're eligible to claim Exception 2(a):
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<p>Claiming the benefits of a tax treaty</p>	<p>Individuals claiming the benefits of a tax treaty who:</p> <ul style="list-style-type: none"> - Are either exempt or subject to a reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments; <p>and</p> <ul style="list-style-type: none"> - Will be submitting Form 8233 to the payer of the income. 	<ul style="list-style-type: none"> - A letter of employment from the payer of the income, or - A copy of the employment contract, or - A letter requesting your presence for a speaking engagement, etc.; <p>along with:</p> <ul style="list-style-type: none"> - Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty, and - A copy of the completed withholding agent's portion of Form 8233 attached to the Form W-7.
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<p>2(b). Scholarships, Fellowships, and Grants</p>	<p>Persons who are eligible to claim Exception 2(b) include:</p>	<p>Documentation you must submit if you're eligible to claim Exception 2(b):</p>
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<p>Claiming the benefits of a tax treaty</p>	<p>Individuals claiming the benefits of a tax treaty who:other individual);andWill be submitting Form W-8BEN to the withholding agent.

Note: Student and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and dependents classified under section 101(a)(15)(F), (M), or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a) (15)(F), (M), or (J)}: A certification letter is required for each Form W-7 application: primary, associated secondary (spouse), and dependent(s).

The certification letter from an SEVP-approved institution serves as a substitute for submission of original supporting identification documents with Form W-7. The certification letter must:</p> <ul style="list-style-type: none"> - Be on original, official college, university, or institution letterhead with a verifiable address; - Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number; - Certify the applicant's registration in SEVIS; 	<ul style="list-style-type: none"> - A letter or official notification from the college or university awarding the noncompensatory scholarship, fellowship, or grant; or - A copy of a contract with a college, university, or educational institution; <p>along with:</p> <ul style="list-style-type: none"> - A copy of your passport showing the valid visa issued by the U.S. Department of State, - Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty, - A copy of the Form W-8BEN that was submitted to the withholding agent, and - A letter from the Social Security Administration² stating that you're ineligible to receive a social security number (SSN). <p>If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for an SSN. You will be permitted to provide a letter from the Designated School Official (DSO) or Responsible Officer (RO) stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p>
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- Certify that the student presented an unexpired passport, visa, or other identification documents for review;
- List the identification documents provided to verify identity and foreign status;
- Be signed and dated by a SEVIS official: Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number;
- Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include copy of valid visa issued by the U.S. Department of State); Attach a copy of DS-2019, Certificate of Eligibility for Exchange Visitor Status (J-1) Status and/or a copy of the I-20, Certificate of Eligibility for Nonimmigrant Student Status;
- Attach a copy of the Form W-8BEN submitted to the withholding agent;
- Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and

	- Include a letter from the DSO or RO stating that the applicant won't be securing employment in the U.S. or receiving any type of income from personal services.	
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2(c). Scholarships, Fellowships, and Grants	Persons who are eligible to claim Exception 2(c) include:	Documentation you must submit if you're eligible to claim Exception 2(c):
Not claiming benefits of a tax treaty	Individuals receiving noncompensatory income from scholarships, fellowships, or grants (that is, foreign students, scholars, professors, researchers, or any other individual) that is subject to IRS information reporting and/or withholding requirements during the current year.	<p>- A letter or official notification from the educational institution (that is, college or university) awarding the noncompensatory scholarship, fellowship, or grant;</p> <p>- A copy of a contract with a college, university, or educational institution;</p> <p>along with:</p> <p>- A copy of your passport showing the valid visa issued by the U.S. Department of State,</p> <p>- A letter from the DSO or RO stating that you're receiving noncompensatory income from scholarships, fellowships, or grants that is subject to IRS information reporting and/or federal tax withholding requirements during the current year (this letter must be attached to your Form W-7 or your application for an ITIN will be denied), and</p>

		<p>- A letter from the Social Security Administration³ stating that you're ineligible to receive a social security number (SSN).</p> <p>If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for an SSN. You will be permitted to provide a letter from the DSO or RO stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p>
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2(d). Gambling Income	Persons who are eligible to claim Exception 2(d) include:	Documentation you must submit if you're eligible to claim Exception 2(d):
Claiming the benefits of a tax treaty	<p>Nonresident aliens visiting the United States who:</p> <ul style="list-style-type: none"> - Have gambling winnings, - Are claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and 	<p>Your Form W-7, which must be submitted through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent to apply for an ITIN under Exception 2(d).</p> <p>Note: If you don't secure the services of a gaming official, you may still file Form 1040NR at the end of the tax year with a Form W-7, attaching a copy of Form 1042-S displaying the amount of tax withheld. Your Form 1040NR return also should display the tax treaty article number and country under which you're claiming the treaty benefits.</p>

	- Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent	
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EXCEPTION #3

NOTE: FEDERAL TAX WITHHOLDING AND/OR INFORMATION REPORTING MUST TAKE PLACE WITHIN THE CURRENT TAX YEAR

Third-Party Reporting of Mortgage Interest	Persons who are eligible to claim Exception 3 include:	Documentation you must submit if you're eligible to claim Exception 3:
	Individuals with a home mortgage loan on real property located in the United States	A copy of a contract of sale indicating mortgage used for purchase of a home.

EXCEPTION #4

NOTE: FEDERAL TAX WITHHOLDING AND/OR INFORMATION REPORTING MUST TAKE PLACE WITHIN THE CURRENT TAX YEAR

Third-Party Withholding—Disposition by a Foreign Person of U.S. Real Property Interest	<p>A withholding obligation generally is imposed on a buyer or other transferee (withholding agent) when the buyer acquires a U.S. real property interest from a foreign person. In some instances, the foreign person may apply for a withholding certificate to reduce or eliminate withholding on the disposition of real property.</p> <p>If you're eligible to claim Exception 4, you must submit:</p> <ul style="list-style-type: none"> - A completed Form 8288, or Form 8288-A, and/or Form 8288-B; and - A copy of the real estate sales contract. <p>Note: For the seller of the property, copies of the sales contract, and copies of Forms 8288 and 8288-A submitted by the buyer need to be attached to Form W-7.</p>
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EXCEPTION #5

Note: Federal tax withholding and/or information reporting must take place within the current tax year

Reporting Obligations under TD 9363	If you're eligible to claim Exception 5, you must submit Form W-7 and Form 13350 along with a letter from your employer on corporate letterhead stating you have been designated as the person responsible for ensuring compliance with IRS information reporting requirements.
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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 separate instructions.

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

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

Before you begin:

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

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
- 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)	1a First name	Middle name	Last name
	SHLOK	N/A	SINGH
Name at birth if different . . . ►	1b First name	Middle name	Last name
	N/A	N/A	N/A

Applicant's Mailing Address

2 Street address, apartment number, or rural route number. **If you have a P.O. box, see separate instructions.**
 5416 LEXINGTON PL
 City or town, state or province, and country. Include ZIP code or postal code where appropriate.
 FRISCO TEXAS 75035

Foreign (non-U.S.) Address
(see instructions)

3 Street address, apartment number, or rural route number. **Don't use a P.O. box number.**
 B-251, SWARNNAGRI, SEC-31
 City or town, state or province, and country. Include postal code where appropriate.
 GREATER NOIDA UTTAR PRADESH INDIA 201308

Birth Information

4 Date of birth (month / day / year)	Country of birth	City and state or province (optional)	5 <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
0 9 / 0 2 / 2 0 1 9	INDIA	BENGALURU	

Other Information

6a Country(ies) of citizenship: INDIA

6b Foreign tax I.D. number (if any): N/A

6c Type of U.S. visa (if any), number, and expiration date: N/A

6d Identification document(s) submitted (see instructions) Passport Driver's license/State I.D.
 USCIS documentation Other _____ Date of entry into the United States (MM/DD/YYYY): / /

Issued by: IND No.: T9444528 Exp. date: 1 0 / 2 4 / 2 0 2 4

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?
 No/Don't know. Skip line 6f.
 Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN ► ITIN [][]-[][]-[][][][] IRSN [][][]-[][][]-[][][][][] and name under which it was issued ► _____
 First name Middle name Last name

6g Name of college/university or company (see instructions) ► _____
 City and state ► _____ Length of stay ► _____

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 share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

Keep a copy for your records.

Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
_____	/ /	+14695122928
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	EIN
_____	_____	_____
		Office code
		PTIN
