

ACCEPTANCE AGENT FREQUENTLY ASKED QUESTIONS

We have signed a agreement with IRS to process W7 (ITIN) applications as a Certifying Acceptance Agent (CAA). A CAA is an individual, business or organization (college, financial institution, accounting firm, etc.) authorized by IRS to assist alien individuals and other foreign persons in obtaining ITINs (Individual Tax Identifying Number) from the IRS.

CAAs review applicant's documentation, complete a certificate of accuracy, and forward the certificate and application to the IRS for processing. An Acceptance Agent cannot complete the certificate of accuracy therefore the original identification documents must be mailed to IRS. CAAs do not act as agents of the IRS, nor are they authorized to hold themselves out to be agents of the IRS. We do charge a fee for this service.

Acceptable documents for identity and foreign status

- Passport (stand alone document)
- National identification card (must show photo, name, current address, date of birth, and expiration date)
- U.S. driver's license
- Civil birth certificate (required for dependents under 18 years of age)
- Foreign driver's license
- U.S. state identification card
- Foreign voter's registration card
- U.S. military identification card
- Foreign military identification card
- Visa
- U.S. Citizenship and Immigration Services (USCIS) photo identification
- Medical records (dependents only - under 14, under 18 if a student)
- School records (dependents only - under 14, under 18 if a student)

What documents do I need to bring in for the ITIN application processing?

We need following documents to process application:

- W7 form, if you have already filled it in.
- Copy of the W7 filled in form
- Original acceptable documents for identity & foreign status listed above
- Two copies of the acceptable documents
- Original supporting document to prove the need of the ITIN e.g. tax return, bank letter or any other supporting documentation
- Copy of the supporting document

Can I send notarized documents directly to IRS for ITIN processing?

No, Starting from June 22, 2012 IRS has stopped accepting notarized documents. Original documents or certified copies by the issuing authority are required unless your case falls in an exception.

Do I need to submit original documents?

Starting from January 1st, 2013, Original documents are required to be submitted to IRS for dependents only. We are required to review original documents for primary and secondary taxpayers but it does not have to be submitted to the IRS. There are some exceptions to this requirement.

What are the exceptions to the original documents submission requirements?

There are four exceptions to this new documentation requirement described above. Applicants who are not impacted by these changes include:

- U.S. military spouses and U.S. military dependents
- Non-resident aliens applying for ITINs for the purpose of claiming tax treaty benefits
- Noncitizens that have approved TY 2011 extensions to file their tax returns. These are temporary ITINs.
- Student Exchange Visitors Program (SEVP) participants

Do I need to be personally present to get ITIN application processed?

Yes and No. Starting from January 1st, 2013, IRS requires face to face interview with the ITIN applicant. In cases when ITIN applicant can't visit our office, we can fulfill this requirement by a video conferencing interview with the ITIN applicant.

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 they 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.

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a range of 70-88 in the fourth and fifth digit, example 9XX-70-XXXX.

IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA).

ITINs are issued regardless of immigration status because both resident and nonresident aliens may have a U.S. filing or reporting requirement under the Internal Revenue Code. Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception.

What is an ITIN used for?

ITINs are for federal tax reporting only, and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers (SSNs).

An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

Who needs an ITIN?

IRS issues ITINs to foreign nationals and others who have federal tax reporting or filing requirements and do not qualify for SSNs. A non-resident alien individual not eligible for a SSN who is required to file a U.S. tax return only to claim a refund of tax under the provisions of a U.S. tax treaty needs an ITIN.

Other examples of individuals who need ITINs include:

- A nonresident alien required to file a U.S. tax return
- A U.S. resident alien (based on days present in the United States) filing a U.S. tax return
- A dependent or spouse of a U.S. citizen/resident alien
- A dependent or spouse of a nonresident alien visa holder

How do I know if I need an ITIN?

If you do not have a SSN and are not eligible to obtain a SSN, but you have a requirement to furnish a federal tax identification number or file a federal income tax return, you must apply for an ITIN. If you have an application for a SSN pending, do not file Form W-7. Complete Form W-7 only if the Social Security Administration (SSA) notifies you that a SSN cannot be issued.

To obtain a SSN, see Form SS-5, Application for a Social Security Card. To get Form SS-5 or to find out if you are eligible to obtain a SSN, go to Social Security Administration Website or contact a SSA office. By law, an alien individual cannot have both an ITIN and a SSN. IRS processes returns showing SSNs or ITINs in the blanks where tax forms request SSNs. IRS no

longer accepts, and will not process, forms showing "SSA205c," "applied for," "NRA," blanks, etc.

What documents are acceptable as proof of identity and foreign status?

IRS streamlined the number of documents the agency accepts as proof of identity and foreign status to obtain an ITIN. There are 13 acceptable documents. Each document must be current and contain an expiration date. IRS will accept documents issued within 12 months of the application if no expiration date is normally available. Documents must also show your name and photograph, and support your claim of foreign status. Below is the list of the only acceptable documents:

- Passport (stand alone document)
- National identification card (must show photo, name, current address, date of birth, and expiration date)
- U.S. driver's license
- Civil birth certificate (required for dependents under 18 years of age)
- Foreign driver's license
- U.S. state identification card
- Foreign voter's registration card
- U.S. military identification card
- Foreign military identification card
- Visa
- U.S. Citizenship and Immigration Services (USCIS) photo identification
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When should I apply for an ITIN?

You should complete Form W-7 as soon as you are ready to file your federal income tax return, since you need to attach the return to your application.

If you meet one of the exceptions to the tax filing requirement, submit Form W-7, along with the documents that prove your identity and foreign status and the required supplemental documents to substantiate your qualification for the exception, as soon as possible after you determine that you are covered by that exception.

You can apply for an ITIN any time during the year; however, if the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. You should file your current year return by the prescribed due date to avoid this.

How and when can I expect to receive my ITIN?

If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning your tax identification number, usually within six weeks. If you have not received

your ITIN or other correspondence six weeks after applying, you may call the IRS toll-free number at 1-800-829-1040 to request the status of your application.

Are ITINs valid for identification?

No. ITINs are not valid identification outside the tax system. Since ITINs are strictly for tax processing, IRS does not apply the same standards as agencies that provide genuine identity certification.

ITIN applicants are not required to apply in person, and IRS does not further validate the authenticity of identity documents. ITINs do not prove identity outside the Federal tax system, and should not be offered or accepted as identification for non-tax purposes.

Are ITINs valid for work purposes?

No. ITINs are for federal income tax purposes only. Getting an ITIN does not change your immigration status or your right to work in the United States.

Can ITINs be used as proof of identification to obtain a state driver's license?

No. ITINs are not valid for identification outside the tax system. For more information access the DMV communication provided to the state departments of motor vehicles.

What do I do when I am assigned a social security number (SSN)?

Once you receive a SSN, you must use that number for tax purposes and discontinue using your ITIN. It is improper to use both the ITIN and the SSN assigned to the same person to file tax returns. It is your responsibility to notify the IRS so we can combine all of your tax records under one identification number. If you do not notify the IRS when you are assigned a SSN, you may not receive credit for all wages paid and taxes withheld which could reduce the amount of any refund due. You can visit a local IRS office or write a letter explaining that you have now been assigned a SSN and want your tax records combined. Include your complete name, mailing address, and ITIN along with a copy of your social security card and a copy of the CP 565, Notice of ITIN Assignment, if available. The IRS will void the ITIN and associate all prior tax information filed under the ITIN with the SSN. Send your letter to:

Internal Revenue Service
Austin, TX 73301-0057

What is an ITIN Acceptance Agent?

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accuracy, and forward the certificate and application along with a tax return to the IRS for processing.

What information is available for Foreign Property Buyers/Sellers?

Foreign buyers and sellers of U.S. real property interests need Taxpayer Identification Numbers (TINs) to request reduced tax withholding when disposing of the property interest, and to pay any required withholding. Individuals who do not qualify for Social Security Numbers may obtain Individual Taxpayer Identification Numbers (ITINs) to meet the requirement to supply a TIN.