

# ITIN's, W-7's, and Certified Acceptance Agents

Individual Taxpayer Identification Number

# Objectives

What's an ITIN (Individual Taxpayer ID Number)?

What's a Form W-7?

Why Renew Your ITIN / Expiring ITINs

Who are Acceptance Agents?

## What is an ITIN / Purpose of an ITIN

ITIN's are issued to help individuals comply with U.S. tax laws with a tax filing need.

An ITIN has the same format as an SSN, but it ALWAYS begins with a "9" (an SSN will NEVER begin with a "9") and the fourth and fifth digits range from:

- "50" - "65," as in 9XX-50-XXXX
- "70" - "88," as in 9XX-70-XXXX
- "90" - "92," as in 9XX-91-XXXX
- "94" - "99," as in 9XX-96-XXXX

## Example EIC Scenario with an ITIN

### Example:

James and Jill are filing a joint return and both have valid SSNs. They have two daughters; Susie has a valid SSN and Sally has an ITIN. Only the daughter with the valid SSN may qualify the tax return for EIC.

## Types of ITIN Applicants

Any individual with a valid US tax filing requirement, who is not eligible to obtain an SSN, will need to apply for an ITIN.

- Not eligible to obtain an SSN
- Are listed on the tax return
- Do not already have a Tax Identification Number

# Form W7 Application

Form **W-7**  
(Rev. September 2016)  
Department of the Treasury  
Internal Revenue Service

## 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 federal tax purposes only.*

**Before you begin:**

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

Application Type (Check one box):

- Apply for a New ITIN
- Renew an Existing ITIN

**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 } 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. federal tax return or claiming an exception
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) ► \_\_\_\_\_

# ITIN Application Packet



## Review Questions

1. How is the format of an ITIN different from an SSN?

An ITIN begins with a “9” and the 4<sup>th</sup> and 5<sup>th</sup> digits are in the range of “50-65”, “70-88”, “90-92” and “94-99”

2. Can some members of a family have an SSN while other members of the family have an ITIN?

Yes, for example, some members of a family are only eligible for an ITIN but may have children who were born in the U.S. and are therefore eligible for an SSN.



## Review Questions

### 3. Who can apply for an ITIN?

- Any alien, non-resident or resident who is required to file a US federal tax return.
- An individual who will be claimed as an exemption or dependent
- An individual who does not qualify for an SSN

## Review Questions

4. What form is used to apply for an ITIN?

Form W-7 and Form W-7 (SP)

5. In general, a completed ITIN application must be accompanied by what?

A valid US Federal Income Tax Return  
Supporting identification and, in some cases, residency documents

## Why Would my ITIN Expire?

There are three reasons an ITIN would expire at the end of this year:

- You did not use your ITIN on a U.S. tax return at least one time for tax years 2017, 2018 or 2019 or...
- Your ITIN has the middle digit 88 (For example: 9NN-88-NNNN) or...
- Your ITIN has the middle digits 90, 91, 92, 94, 95, 96, 97, 98 or 99, was assigned before 2013 and has not already been renewed.

## Who Should Renew

Their ITIN was issued before 2013 (NOTE: ITINs with the middle numbers 70 – 87 are all expired)

They receive Notice CP-48

If their spouses and dependents are residing inside the U.S. and are included on a return in 2020

## How to Renew

- If a taxpayer needs to file a U.S. tax return in 2021 and their ITIN will expire, they should begin the renewal process immediately.
- Submit **Form W-7**, *Application for IRS Individual Taxpayer Identification Number*, and all required identification documentation as described in the instructions. (select Renewing ITIN in the Application Type box)
- All family members may submit a Form W-7 at the same time if at least one of your family members has an ITIN with one of the middle digits mentioned above.

# ITIN Renewal Application

<p>Form <b>W-7</b> (Rev. August 2019) Department of the Treasury Internal Revenue Service</p>	<p><b>Application for IRS Individual Taxpayer Identification Number</b> ▶ For use by individuals who are not U.S. citizens or permanent residents. ▶ See separate instructions.</p>	<p>OMB No. 1545-0074</p>						
<p>An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only. <b>Before you begin:</b> • <b>Don't submit</b> this form if you have, or are eligible to get, a U.S. social security number (SSN).</p>		<p>Application type (check one box):  <input type="checkbox"/> Apply for a new ITIN  <input checked="" type="checkbox"/> Renew an existing ITIN</p>						
<p><b>Reason you're submitting Form W-7.</b> Read the instructions for the box you check. <b>Caution:</b> 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).</p>								
<p>a <input type="checkbox"/> Nonresident alien required to get an ITIN to claim tax treaty benefit</p> <p>b <input type="checkbox"/> Nonresident alien filing a U.S. federal tax return</p> <p>c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return</p> <p>d <input type="checkbox"/> Dependent of U.S. citizen/resident alien } If d, enter relationship to U.S. citizen/resident alien (see instructions) ▶</p> <p>e <input checked="" type="checkbox"/> Spouse of U.S. citizen/resident alien } If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶</p> <p>f <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception</p> <p>g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa</p> <p>h <input type="checkbox"/> Other (see instructions) ▶</p> <p>Additional information for a and f: Enter treaty country ▶ and treaty article number ▶</p>								
<p><b>Name</b> (see instructions) Name at birth if different . . . ▶</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1a First name <b>Jeremy</b></td> <td style="width: 33%;">Middle name <b>Alan</b></td> <td style="width: 33%;">Last name <b>Aurora Star</b></td> </tr> <tr> <td>1b First name <b>Jeremy</b></td> <td>Middle name <b>Alan</b></td> <td>Last name <b>Aurora Star</b></td> </tr> </table>		1a First name <b>Jeremy</b>	Middle name <b>Alan</b>	Last name <b>Aurora Star</b>	1b First name <b>Jeremy</b>	Middle name <b>Alan</b>	Last name <b>Aurora Star</b>
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<p><b>6e</b> Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)?  <input type="checkbox"/> No/Don't know. Skip line 6f.  <input checked="" type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).</p> <p><b>6f</b> Enter ITIN and/or IRSIN ▶ ITIN <b>900712163</b> IRSIN <input type="checkbox"/>-<input type="checkbox"/>-<input type="checkbox"/>-<input type="checkbox"/>-<input type="checkbox"/>-<input type="checkbox"/>                      name under which it was issued ▶ <b>Jeremy Alan Aurora</b>  <small>First name Middle name Last name</small></p> <p><b>6g</b> Name of college/university or company (see instructions) ▶ _____ Length of stay ▶ _____</p>								
<p><b>Sign Here</b> Keep a copy for your records.</p> <p>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.</p>								
<p><b>Acceptance Agent's Use ONLY</b></p>	<p>Signature of applicant (if delegate, see instructions) _____ Date (month / day / year) <b>2019</b> Phone number _____</p> <p>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</p> <p>Signature _____ Date (month / day / year) _____ Phone _____ Fax _____</p> <p>Name and title (type or print) _____ Name of company _____ EIN _____ PTIN _____                      Office code _____</p>							
<p>For Paperwork Reduction Act Notice, see separate instructions. <span style="float: right;">Cat. No. 10229L <span style="margin-left: 100px;">Form <b>W-7</b> (Rev. 8-2019)</span></span></p>								

**“Renew an Existing ITIN” box checked**

**Lines 6e and 6f filled in**

## **Certified Acceptance Agent (CAA)**

Facilitate the ITIN application process by:

- Verifying the foreign status and identity of applicants

- Completing and submitting Form W-7 with required documents and tax return

CAAs receive copies of ITIN notices & direct phone line to the ITIN Operation.

Application procedures available at <https://www.irs.gov/itinagents>

List of Acceptance Agents

<https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>

## Publication 4012 – Tab L

# Creating a Temporary TIN when the Spouse and/or Dependent(s) are Applying for an ITIN



**TaxSlayer Navigation:** Federal Section>Miscellaneous Forms> Application for ITIN

TaxSlayer will not generate temporary ITINs for the taxpayer, spouse and/or dependents on a return if Form W-7 is needed. The ITIN application requires a federal tax return be associated with all Form W-7 applications (with some exceptions as noted in the instructions for Form W-7. Federal tax returns can't be filed using electronic return preparation software without a TIN (taxpayer identification number). If the taxpayer is working under an erroneous social security number, that social security number should be used only on the W-2.

1. In the TIN field for all individuals needing to complete Form W-7, enter all digits as zeros "0". A return requiring three temporary TINs will be entered as follows:

The spouse's	000-00-0000
The first dependent's	000-00-0000
The second dependent's	000-00-0000
2. Select each individual in TaxSlayer. See Starting a Return and Filing Status tab determining the Last Name of Taxpayer. Fill in the name of each family member applying for an ITIN on a separate Form W-7 application. Make sure that names match required documentation that clients will be submitting with their W-7 application(s).



## Reference Materials

Publication 5259 (EN-SP), ITIN Fact Sheet

Publication 5256 (EN-SP), You may need to Renew Your Expired ITIN

Publication 5257 (EN-SP), Renewing Your ITIN



# CP-48 Notice



Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0201

<b>Notice</b>	CP 48
<b>Notice date</b>	September 5, 2018
<b>To contact us</b>	Phone 1-800-908-9982 International calls: 267-941-1000
<b>Page 1 of 2</b>	

JEREMY ALAN AURORA  
201 CORONA CHASE  
DALLAS, TX 75260

## **You must renew your Individual Taxpayer Identification Number (ITIN) to file your U. S. tax return**

According to our records, the ITIN for you or someone listed on your tax return is set to expire on January 1, 2019. Unless you take action, you will not be able to use this ITIN to

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### **Who needs to renew an ITIN?**

You need to renew the ITIN if you will file a U. S. tax return