

Certification of Foreign Status and Identify in Support of W-7 Application for IRS Individual Taxpayer Identification Number (ITIN)

For F-1 Students, J-1 Exchange Visitors, and F-2 and J-2 Dependents

Spring 2017

Do you need an ITIN?

You may need to apply for an Individual Taxpayer Identification Number (ITIN) if you received taxable stipends or scholarships that are not considered employment compensation and if you do not qualify to apply for a Social Security Number (SSN). If you were ever previously issued an SSN, you should use that number to file your tax returns. If you have a previously-assigned ITIN, you do not need to apply again.

If you are only required to file the IRS Form 8843, neither a SSN nor an ITIN is required to file this form. If this is the first time you are submitting tax returns and an ITIN will be required in your case, Windstar FNTR will assist you in preparing the W-7 Application for IRS Individual Taxpayer Identification Number in addition to any other required tax forms so that you can apply for the ITIN and file your tax return at the same time.

Do you qualify for an ITIN?

Not all foreign nationals will qualify for an ITIN. In order to qualify you must request an ITIN for one of the following reasons, as outlined on the Form W-7:

- a. Nonresident alien required to get ITIN to claim tax treaty benefit
- b. Nonresident alien filing a U.S. tax return
- c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return
- d. Dependent of U.S. citizen/resident alien
- e. Spouse of U.S. citizen/resident alien
- f. Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception
- g. Dependent/spouse of a nonresident alien holding a U.S. visa
- h. Other (see instructions)
 - This “other” reason includes nonresident aliens receiving a taxable scholarship, fellowship or grant who do not plan to claim a tax treaty benefit
 - This reason also includes other miscellaneous income categories (such as earnings from gambling) that are outlined in more detail on the W-7 instructions

Do ITINs expire?

ITINs must be used on a U.S. federal tax return within 3 years to remain valid. If you have not used your ITIN on a U.S. federal tax return at least once in the last three consecutive years, your ITIN may be expired and you may need to apply for a new ITIN, provided you do not otherwise qualify to apply for an SSN. In addition, if your ITIN was assigned before 2013, you may need to apply for a new one if your number has expired according to the annual renewal schedule. ITINs with middle digits of “78” and “79” recently expired on January 1, 2017. See the Instructions for Form W-7 for further information.

Options for Documenting your Foreign Status and Identity

W-7 instructions require you to submit documentation proving your “foreign status” and “identity” when you apply for an ITIN. If you are applying for an ITIN in order to file taxes (reasons b, c, d, e, f or g above), the IRS requires you to document your status and identity by submitting original documentations or documents certified by an appropriate agency. See the [Instructions for Form W-7](#) for examples of documents that may be used to meet this requirement.

MAIL ORIGINAL DOCUMENTS

An original valid passport may be a stand-alone document that can be sent to establish both “foreign status” and “identity.” (Note: Effective October 1, 2016, a passport can only be used as a stand-alone document for certain *dependents* if it contains a date of entry to the U.S. Without a date of entry stamp, the passport cannot

be used as a stand-alone document.) There are many legitimate concerns related to mailing away an original passport as nonimmigrants in the U.S. are required by immigration law to have this document with them at all times. If you prefer not to send this document, the [Instructions for Form W-7](#) provide a list of alternative original documents that can be sent instead (such as a driver's license or birth certificate). If the passport is not sent, then two other original documents must be mailed.

IMPORTANT NOTE: The ISSO would advise you not to mail away your original passport and to instead send copies of documents that have been certified through one of the acceptable options outlined below.

MAIL CERTIFIED DOCUMENTS

If you would prefer not to mail your original documents with your Form W-7, the IRS outlines a few alternate options for obtaining certified copies of documents:

1. **Filing in person at an IRS Taxpayer Assistance Center (TAC).** A student or exchange visitor who chooses to file in-person at an IRS Taxpayer Assistance Center (TAC) can choose to submit his or her W-7 and tax return at the TAC, and present his or her original passport to the TAC agent, who will certify the passport, return the original passport to the student, and submit copies to IRS along with the student's W-7 and tax return. Dependents in need of an ITIN to be included on the principal's tax return must either also appear in person or submit their original passport.

IRS maintains a [list of TACs that certify original passports](#) on its website, including several Massachusetts locations. To schedule an appointment for service at the Boston, Brockton, Fitchburg or Hyannis locations, call 1-844-545-5640.

The closest IRS Taxpayer Assistance Center is located at:

JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
(617) 316-2850

Hours: Monday-Friday - 8:30 a.m.- 4:30 p.m.
Appointment required.

2. **Filing through an IRS Certified Acceptance Agent (CAA).** A principal applicant can file his or her W-7 in person through a CAA. The CAA will review the applicant's original passport and make copies, return the original to the applicant, and forward the Form W-7 and certified copies to the IRS ITIN processing center. CAAs can *only* verify passports and birth certificates for dependents.
3. **Submitting copies certified by the issuing authority.** Applicants can also submit copies of their passport if the copies have been certified by the original issuing agency. The IRS Manual (IRM) at [IRM 3.21.263.5.3.4.2.1](#) states, "This is the foreign agency that issues the ID. For most countries, national government agencies issued the ID and are the ones to certify it." The [Instructions for Form W-7](#) state that this is a copy 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. You may be able to request a certified copy at an embassy or consulate. However, services may vary between countries, so it is recommended that you contact the appropriate consulate or embassy for specific information."

Tax Resources and Limitations

The ISSO provides general tax information and purchases the FNTR Nonresident Tax Software to assist our international students and scholars in meeting their U.S. tax requirements. However, tax laws are complex and case-specific. We cannot give tax advice, review tax forms or offer any other individual legal assistance with regard to meeting your tax-filing obligation. Please refer back to our Tax Bulletin or to the Windstar FNTR for answers to other questions you may have about your tax filing requirements.