

Instructions for Form W-7		www.alvcpa.com
Reason for applying:		Required Documentation
Report US income		Attach a US Income Tax Return
	If you do not attach a US Tax Return with your ITIN Application (W-7), you must provide additional documentation to demonstrate you are eligible for an ITIN.	
Reason for applying:		Required Documentation
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 are 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 are 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 have 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 have 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 are eligible to claim Exception 2(a):
	Individuals claiming the benefits of a tax treaty who:	
Claiming the benefits of a tax treaty	are either exempt or subject to a reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments, and will be submitting Form 8233 to the payer of the income.	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.
		along with:
		Evidence (information) on the Form W-7 that you are 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.
Exception #2 (continued)		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
2(b). Scholarships, Fellowships, and Grants	Persons who are eligible to claim Exception 2(b) include:	Documentation you must submit if you are eligible to claim Exception 2(b):
	Individuals claiming the benefits of a tax treaty who:	
Claiming the benefits of a tax treaty	are either exempt from or subject to a reduced rate of tax on their income from scholarships, fellowships, or grants (that is, foreign students, scholars, professors, researchers, foreign visitors, or any other individual), and will be submitting Form W-8BEN to the withholding agent.	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;
		along with:

	<p>Note. Student and Exchange Visitor Program (SEVP)-approved institutions for non-resident 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).¹</p> <p>¹The certification letter from a SEVP-approved institution serves as a substitute for submission of original supporting identification documents with Form W-7. The certification letter must: 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 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 Non-Immigrant Student Status Attach a copy of the Form W-8 BEN submitted to the withholding agent Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit Include a letter from the DSO or RO stating that the applicant will not be securing employment in the U.S. or receiving any type of income from personal services.</p>	<p>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 are 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 are ineligible to receive a social security number (SSN).</p> <p>²If you are a student on an F-1, J-1, or M-1 visa who will not be working while studying in the United States, you will not have to apply for a SSN. You will be permitted to provide a letter from the DSO or RO stating that you will not be securing employment in the United States or receiving any type of income from personal services.</p>
2(c). Scholarships, Fellowships, and Grants	Persons who are eligible to claim Exception 2(c) include:	Documentation you must submit if you are eligible to claim Exception 2(c):
	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.	A letter or official notification from the educational institution (that is, college or university) awarding the noncompensatory scholarship, fellowship, or grant; or A copy of a contract with a college, university, or educational institution;
		along with:
Not claiming benefits of a tax treaty		A copy of your passport showing the valid visa issued by the U.S. Department of State, A letter from the DSO or RO stating that you are 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 A letter from the Social Security Administration ³ stating that you are ineligible to receive a social security number (SSN).
		³ If you are a student on an F-1, J-1, or M-1 visa who will not be working while studying in the United States, you will not have to apply for a SSN. You will be permitted to provide a letter from the DSO or RO stating that you will not be securing employment in the United States or receiving any type of income from personal services.
Exception #2 (continued)		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
2(d). Gambling Income	Persons who are eligible to claim Exception 2(d) include:	Documentation you must submit if you are eligible to claim Exception 2(d):
	Nonresident aliens visiting the United States who:	
Claiming the benefits of a tax treaty	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 will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent.	<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 do not 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 are claiming the treaty benefits.</p>

Exception #3		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
Third Party Reporting of Mortgage Interest		If you are eligible to claim Exception 3, you must submit documentation showing evidence of a home mortgage loan. This would include a copy of the contract of sale or similar documentation showing evidence of a home mortgage loan on real property located in the United States.
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	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.	If you are eligible to claim Exception 4, you must submit: A completed Form 8288-B, and A copy of the sale contract. Note. For the seller of the property, copies of Forms 8288 and 8288-A submitted by the buyer should be attached to Form W-7.
Exception #5: TD 9363		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
Reporting Obligations under TD 9363	If you are 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.	
Get more help at www.alvcpa.com		
contact us by sending an email to		
info@alvcpa.com		