

# Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

▶ See instructions.  
 ▶ For use by individuals who are not U.S. citizens or permanent residents.

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

FOR IRS USE ONLY				

**Before you begin:**

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

**Reason you are 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 tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a  Nonresident alien required to obtain 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 } 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. 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 ▶ .....

<b>Name</b> (see instructions) Name at birth if different ▶	<b>1a</b> First name	Middle name	Last name
	<b>1b</b> First name	Middle name	Last name

<b>Applicant's mailing address</b>	<b>2</b> Street address, apartment number, or rural route number. <b>If you have a P.O. box, see page 4.</b>
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

<b>Foreign address</b> (if different from above) (see instructions)	<b>3</b> Street address, apartment number, or rural route number. <b>Do not use a P.O. box number.</b>
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

<b>Birth information</b>	<b>4</b> Date of birth (month / day / year)	Country of birth	City and state or province (optional)	<b>5</b> <input type="checkbox"/> Male <input type="checkbox"/> Female
	/ /			

<b>Other information</b>	<b>6a</b> Country(ies) of citizenship	<b>6b</b> Foreign tax I.D. number (if any)	<b>6c</b> Type of U.S. visa (if any), number, and expiration date
	<b>6d</b> Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other .....		
	Issued by:                      No.:                      Exp. date: / /                      Entry date in U.S. / /		
	<b>6e</b> Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input type="checkbox"/> <b>No/Do not know.</b> Skip line 6f. <input type="checkbox"/> <b>Yes.</b> Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	<b>6f</b> Enter: TIN or EIN ▶ .....		and Name under which it was issued ▶
	<b>6g</b> Name of college/university or company (see instructions) .....		Length of stay

<b>Sign Here</b>	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 disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.		
	Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number ( )
Keep a copy for your records.	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

<b>Acceptance Agent's Use ONLY</b>	Signature	Date (month / day / year)	Phone ( )
	Name and title (type or print)	Name of company	Fax ( ) EIN EFIN/Office Code

## General Instructions

### Purpose of Form

Use Form W-7 to apply for an IRS individual taxpayer identification number (ITIN). An ITIN is a nine-digit number issued by the U.S. Internal Revenue Service (IRS) to individuals who are required for U.S. tax purposes to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number (SSN).

**The ITIN is for federal tax purposes only.** It does not entitle you to social security benefits and does not change your immigration status or your right to work in the United States. Also, individuals filing tax returns using an ITIN are not eligible for the earned income credit (EIC). **SSNs.** Do not complete Form W-7 if you have an SSN or you are eligible to obtain an SSN. You are eligible for an SSN if you are a U.S. citizen or if you have been admitted by the United States for permanent residence or U.S. employment.

If you have an application for an SSN pending, do not file Form W-7. Complete Form W-7 only if the Social Security Administration (SSA) notifies you that an SSN cannot be issued.

To obtain an 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 an SSN, go to [www.socialsecurity.gov](http://www.socialsecurity.gov) or contact an SSA office.

### Who Must Apply

Any individual who is not eligible to obtain an SSN but who must furnish a taxpayer identification number must apply for an ITIN on Form W-7. Examples include the following.

- A nonresident alien individual eligible to obtain the benefit of reduced withholding under an income tax treaty. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.
- A nonresident alien individual not eligible for an SSN who is required to file a U.S. tax return or who is filing a U.S. tax return only to claim a refund.
- A nonresident alien individual not eligible for an SSN who elects to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident.
- A U.S. resident alien (based on the substantial presence test) who files a U.S. tax return but who is not eligible for an SSN. For information about the substantial presence test, see Pub. 519, U.S. Tax Guide for Aliens.
- An alien spouse eligible to be claimed as an exemption on a U.S. tax return who is not eligible to obtain an SSN.
- An alien individual eligible to be claimed as a dependent on a U.S. tax return but who is not eligible to obtain an SSN. To determine if an alien individual is eligible to be claimed as a dependent on a U.S. tax return, see Pub. 501, Exemptions, Standard Deduction, and Filing Information, and Pub. 519.
- A nonresident alien student, professor, or researcher who is required to file a U.S. tax return but who is not eligible for an SSN, or who is claiming an exception to the tax return filing requirement.
- A dependent/spouse of a nonresident alien holding a U.S. visa who is not eligible for an SSN.

#### ITIN Not Needed

An ITIN is not needed if you are filing the following forms.

**Forms 4868, 1040-ES, or 1040-ES(NR).** If you are filing an application for an extension of time to file using Form 4868, or making an estimated tax payment using Form 1040-ES or Form 1040-ES(NR), **do not** file Form W-7 with those forms. Enter "ITIN TO BE REQUESTED" wherever your SSN or ITIN is requested. An ITIN will be issued only after you file a tax return and meet all other requirements.

**Form 1040EZ-T.** If you are requesting a credit or refund of the federal telephone excise tax on Form 1040EZ-T, **do not** file Form W-7 with that form. For information on completing Form 1040EZ-T if you do not have an ITIN, see the instructions for Form 1040EZ-T.

### Additional Information

**Publications.** For details on resident and nonresident alien status, see Pub. 519.

For details on individuals who can be claimed as dependents and on obtaining an SSN for a dependent, see Pub. 501.

These publications are available free from the IRS. To order the publications, call 1-800-TAX-FORM (1-800-829-3676) if you are in the United States. If you have a foreign address, write to:

National Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903

You can also get these publications on the IRS website at [www.irs.gov](http://www.irs.gov).

**Telephone help.** If, after reading these instructions and our free publications, you are not sure how to complete your application or have additional questions, call 1-800-829-1040 if you are in the United States. If you are outside the United States, you can contact our overseas offices in Frankfurt, London, or Paris.

### How To Apply

Your application must include all of the following.

1. Your completed Form W-7.
2. Your original, completed tax return(s) for which the ITIN is needed. Attach Form W-7 to the front of your tax return. If you are applying for more than one ITIN for the same tax return (such as for a spouse or dependent(s)), attach all Forms W-7 to the same tax return. After your Form W-7 has been processed, the IRS will assign an ITIN to the return and process the return.



*There are exceptions to the requirement to include a U.S. tax return. If you claim one of these exceptions, you must submit the documentation required in lieu of a tax return. See the Exceptions Table beginning on page 5.*

3. The original documents, or certified or notarized copies of documents, that substantiate the information provided on the Form W-7. The supporting documentation must be consistent with the applicant's information provided on Form W-7. For example, the name, date of birth, and country(ies) of citizenship must be the same as on Form W-7, lines 1a, 4, and 6a.

**If you submit an original valid passport (or a notarized or certified copy of a valid passport), you do not need to submit any other documents.** Otherwise, you must submit at least two or more of the documents listed below. The documents must be current, verify your identity (that is, contain your name), and support your claim of foreign status. At least one document must contain your photograph, but a photograph is not required if documents are submitted for a dependent under age 14 (under age 18 if a student). Do not attach expired documents.

- a. National identification card (must show photo, name, current address, date of birth, and expiration date).
- b. U.S. driver's license.
- c. Civil birth certificate.
- d. Foreign driver's license.
- e. U.S. state identification card.
- f. Foreign voter's registration card.
- g. U.S. military identification card.
- h. Foreign military identification card.
- i. U.S. visa issued by the U.S. Department of State.
- j. U.S. Citizenship and Immigration Services (USCIS) photo identification.
- k. Medical records.\*
- l. School records.\*

\*These documents are only valid for dependents under age 14 (under age 18 if a student) and can be used to establish foreign status only if they are foreign documents.

You can submit copies of original documents if the copies are:

- Certified by the issuing agency or official custodian of the original record, or
- Notarized by a U.S. notary public legally authorized within his or her local jurisdiction to certify that the document is a true copy of the original. To do this, the notary must see the valid, unaltered original document and verify that the copy conforms to the original. U.S. notaries public are available at U.S. embassies and consulates worldwide. Foreign notaries are acceptable as outlined by the Hague Convention.

Original documents you submit will be returned to you. You do not need to provide a return envelope. If your original documents are not returned within 60 days, you can call the IRS (see *Telephone help* on page 2). Copies of documents will not be returned.



*To avoid any loss of your documents, it is suggested you do not submit the original documentation.*

Keep a copy of your application for your records.

## When To Apply

Complete and attach Form W-7 when you file the tax return for which the ITIN is needed. However, if you meet one of the exceptions described later under *h. Other.*, complete and submit Form W-7 as soon as possible after you determine you are covered by that exception.

Allow 4 to 6 weeks for the IRS to notify you in writing of your ITIN. If you have not received your ITIN or correspondence at the end of the 6-week period, you can call the IRS to find out the status of your application (see *Telephone help* on page 2).

## Where To Apply

**By mail.** Mail Form W-7, your tax return (or other documents required by an exception), and the documentation listed in item (3) under *How To Apply* on page 2 to:

Internal Revenue Service  
ITIN Operation  
P.O. Box 149342  
Austin, TX 78714-9342



*Do not use the mailing address in the instructions for your tax return.*

**In person.** You can apply for an ITIN by bringing your completed forms and documentation to any IRS Taxpayer Assistance Center in the United States and most IRS offices abroad. Before applying at an IRS office abroad, find out if that office accepts Form W-7 applications.

**Through acceptance agent.** You can also apply through an acceptance agent authorized by the IRS. An acceptance agent can help you complete and file Form W-7. To obtain a list of agents, visit the IRS website at [www.irs.gov](http://www.irs.gov).

## Specific Instructions

If you are completing this form for someone else, answer the questions as they apply to that person.

### Reason For Applying

You must check the box to indicate the reason you are completing Form W-7. If more than one box applies to you, check the box that best explains your reason for submitting Form W-7. However, if an exception applies be sure to check box h.

**a. Nonresident alien required to obtain an ITIN to claim tax treaty benefit.** Certain nonresident aliens must obtain an ITIN to claim a tax treaty benefit even if they do not have to file a U.S. tax return. If you check this box to claim the benefits of a U.S. income tax treaty with a foreign country, also check box h. On the dotted line next to box h, enter "Exception 1" or "Exception 2," whichever applies (see this page). Also, enter the name of the treaty country and treaty article number in the appropriate entry spaces below box h and attach the documents required under whichever exception applies. For more details on tax treaties, see Pub. 901, U.S. Tax Treaties.

**b. Nonresident alien filing a U.S. tax return.** This category includes:

- A nonresident alien who must file a U.S. tax return to report income effectively or not effectively connected with the conduct of a trade or business in the United States, and
- A nonresident alien who is filing a U.S. tax return only to obtain a refund.

**c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return.** A foreign individual living in the United States who does not have permission to work from the

USCIS, and is thus ineligible for an SSN, may still be required to file a U.S. tax return. These individuals must check this box.

**d. Dependent of a U.S. citizen/resident alien.** This is an individual who can be claimed as a dependent on a U.S. tax return and is not eligible to obtain an SSN.

**e. Spouse of a U.S. citizen/resident alien.** This category includes:

- A nonresident alien husband or wife who is not filing a U.S. tax return (including a joint return) and who is not eligible to obtain an SSN but who, as a spouse, can be claimed as an exemption, and
- A nonresident alien electing to file a U.S. tax return jointly with a spouse who is a U.S. citizen or resident.

**f. Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception.** This is an individual who has not abandoned his or her residence in a foreign country and who is a bona fide student, professor, or researcher coming temporarily to the United States solely to attend classes at a recognized institution of education, to teach, or to perform research. If you check this box, you must complete lines 6c and 6g and provide your passport with a valid U.S. visa. If you are present in the United States on a work-related visa (F-1, J-1, or M-1), but will not be employed (that is, your presence in the United States is study related), you can choose to attach a letter from the Designated School Official or Responsible Officer instead of applying with the SSA for an SSN. The letter must clearly state that you will not be securing employment while in the United States, and your presence here is solely study related. If you check this box to claim the benefits of a U.S. income tax treaty with a foreign country, also check box h. On the dotted line next to box h, enter "Exception 2" (see below). Also, enter the name of the treaty country and the treaty article number in the appropriate entry spaces below box h and attach the documents required under Exception 2.

**g. Dependent/spouse of a nonresident alien holding a U.S. visa.** This is an individual who can be claimed as a dependent or a spouse on a U.S. tax return, who is unable, or not eligible, to obtain an SSN and has entered the United States with a nonresident alien holding a U.S. visa. For example, the primary visa holder has a B-1 visa; the dependent or spouse has a B-2 visa.

**h. Other.** If the reason for your ITIN request is not described in boxes a through g, check this box. Describe in detail your reason for requesting an ITIN and attach supporting documents.

Frequently, third parties (such as banks and other financial institutions) which are subject to information reporting and withholding requirements, will request an ITIN from you to enable them to file information returns required by law. If you are requesting an ITIN for this reason, you may be able to claim one of the exceptions described below. Enter on the dotted line next to box h the exception that applies to you. You will not need to attach a tax return to your Form W-7. For more detailed information regarding the exception(s) that may apply to you, see the *Exceptions Table* beginning on page 5.

**Note.** If box h is checked, box a or f may also be checked.

**Exception 1. Passive income—third party withholding or tax treaty benefits.** This exception may apply if you are the recipient of partnership income, interest income, annuity income, etc. that is subject to third party withholding or covered by tax treaty benefits. See the *Exceptions Table* beginning on page 5 for information on the requirements for claiming Exception 1.

Information returns applicable to Exception 1 may include the following.

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Form 1099-INT, Interest Income
- Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax

**Exception 2. Other income.**



*Applicants with a U.S. visa that is valid for employment should first apply for an SSN with the SSA. You are not eligible for an ITIN if you are eligible to obtain an SSN.*

This exception may apply if:

1. You are claiming the benefits of a U.S. income tax treaty with a foreign country and you receive any of the following:
  - a. Wages, salary, compensation, and honoraria payments,

- b. Scholarships, fellowships, and grants,
- c. Gambling income, or

2. You are receiving taxable scholarship, fellowship, or grant income, but not claiming the benefits of an income tax treaty.

See the *Exceptions Table* for information on the requirements for claiming Exception 2. Information returns applicable to Exception 2 may include Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

**Exception 3. Mortgage interest—third party reporting.** This exception may apply if you have a home mortgage loan on real property you own in the United States that is subject to third party reporting of mortgage interest. See the *Exceptions Table* for information on the requirements for claiming Exception 3. Information returns applicable to Exception 3 may include Form 1098, Mortgage Interest Statement.

**Exception 4. Dispositions by a foreign person of U.S. real property interest—third party withholding.** This exception may apply if you are a party to a disposition of a U.S. real property interest by a foreign person, which is generally subject to withholding by the transferee or buyer (withholding agent). See the *Exceptions Table* for information on the requirements for claiming Exception 4. Information returns applicable to Exception 4 may include the following.

- Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
- Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
- Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests

## Line Instructions

Enter N/A (not applicable) on all lines that do not apply to you. **Do not** leave any lines blank.

**Line 1a.** Enter your legal name on line 1a as it appears on your documents. This entry should reflect your name as it will appear on a U.S. tax return.



*Your ITIN will be established using this name. If you do not use this name on the U.S. tax return, the processing of the U.S. tax return may be delayed.*

**Line 1b.** Enter your name as it appears on your birth certificate if it is different from your entry on line 1a.

**Line 2.** Enter your complete mailing address on line 2. This is the address the IRS will use to return your original documents and send written notification of your ITIN.

**Note.** If the U.S. Postal Service will not deliver mail to your physical location, enter the U.S. Postal Service's post office box number for your mailing address. Contact your local U.S. Post Office for more information. Do not use a post office box owned and operated by a private firm or company.

**Line 3.** Enter your complete foreign address in the country where you permanently or normally reside if it is different from the address on line 2. If you no longer have a permanent residence, due to your relocation to the United States, enter only the foreign country where you last resided on line 3. If you are claiming a benefit under an income tax treaty with the United States, line 3 must show the treaty country.



*Do not use a post office box or an "in care of" (c/o) address instead of a street address on line 2 if you are entering just a "country" name on line 3. If you do, your application will be rejected.*

**Line 4.** To be eligible for an ITIN, your birth country must be recognized as a foreign country by the U.S. Department of State.

**Line 6a.** Enter the country or countries (in the case of dual citizenship) in which you are a citizen. Enter the complete country name; do not abbreviate.

**Line 6b.** If your country of residence for tax purposes has issued you a tax identification number, enter that number on line 6b. For example, if you are a resident of Canada, enter your Canadian Social Insurance Number.

**Line 6c.** Enter only U.S. nonimmigrant visa information. Include the USCIS classification, number of the U.S. visa, and the expiration date in month/day/year format. For example, if you have a B-1/B-2 visa

with the number 123456 that has an expiration date of December 31, 2007, enter "B-1/B-2," "123456," and "12/31/2007" in the entry space.

**Note.** If the visa has been issued under a "duration of stay" label by USCIS, enter "D/S" as the expiration date.

**Line 6d.** Check the box indicating the type of document(s) you are submitting for identification. You must submit documents as explained in item (3) under *How To Apply* on page 2. Enter the name of the state or country or other issuer, the identification number (if any) appearing on the document(s), the expiration date, and the date on which you entered the United States. Dates must be entered in the month/day/year format. Also, you may be required to provide a certified translation of foreign language documents.

**Note.** Any visa information shown on a passport must be entered on line 6c.

**Line 6e.** If you ever received a temporary taxpayer identification number (TIN) or an employer identification number (EIN), check the "Yes" box and complete line 6f. If you never had a temporary TIN or an EIN, or you do not know your temporary TIN, check the "No/Do not know" box.

A temporary TIN is a nine-digit number issued by the IRS to persons who file a return or make a payment without providing a TIN. You would have been issued this number if you filed a U.S. tax return and did not have a social security number. This temporary TIN will appear on any correspondence the IRS sent you concerning that return.

An EIN is a nine-digit number (for example, 12-3456789) assigned by the IRS to businesses, such as sole proprietorships.

**Line 6f.** If you have both a temporary TIN and an EIN, attach a separate sheet listing both. If you were issued more than one temporary TIN, attach a separate sheet listing all the temporary TINs you received.

**Line 6g.** If you checked reason f, you must enter the name of the educational institution and the city and state in which it is located. You must also enter your length of stay in the United States.

If you are temporarily in the United States for business purposes, you must enter the name of the company with whom you are conducting your business and the city and state in which it is located. You must also enter your length of stay in the United States.

**Signature.** You must sign Form W-7. However, if the applicant is a minor under 14 years of age, a delegate (parent or court-appointed guardian) can sign for him or her. Type or print the delegate's name in the space provided and check the appropriate box that indicates his or her relationship to the applicant. If the delegate is signing as a court-appointed guardian, attach a copy of the court-appointment papers showing the legal guardianship.

If the applicant is 14 years of age or over, the applicant can sign or appoint an authorized agent to sign. The authorized agent could be the applicant's parent or another person designated by the applicant. The authorized agent must print his or her name in the space provided for the name of the delegate and attach Form 2848, Power of Attorney and Declaration of Representative.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

**Exceptions Table**

IF you are a person who...	AND you submit...	THEN you can claim...
is a partner in a foreign partnership that invests in the United States and who owns assets that generate income subject to IRS information reporting and federal tax withholding requirements	a copy of the portion of the partnership agreement showing: <ul style="list-style-type: none"> <li>the partnership's EIN,</li> <li>that you are a partner in the partnership, and</li> <li>that the partnership is conducting business in the United States</li> </ul>	Exception #1.
has an interest bearing bank account that generates income effectively connected with your U.S. trade or business and that is subject to IRS information reporting and/or federal tax withholding requirements	documentation from the bank showing: <ul style="list-style-type: none"> <li>that you opened an interest bearing business account subject to IRS information reporting and/or federal tax withholding requirements during the current tax year, and</li> <li>that you have an ownership interest in the account</li> </ul>	Exception #1.
is a resident alien for tax purposes and who opens an interest bearing bank account that generates income subject to IRS information reporting and/or federal tax withholding requirements (or would otherwise be subject to such requirements except for the fact that the applicable dollar threshold amount is not met)	<ul style="list-style-type: none"> <li>documentation from the bank stating that you are receiving distributions from a deposit account subject to IRS information reporting and/or federal tax withholding requirements (or would otherwise be subject to such requirements except for the fact that the applicable dollar threshold amount is not met) during the current tax year, and</li> <li>a copy of the Form W-9, Request for Taxpayer Identification Number and Certification, signed or stamped by the bank</li> </ul>	Exception #1.
receives distributions during the current tax year of income such as pensions, annuities, royalties, dividends, etc., and who is required to provide an ITIN to the withholding agent (that is, investment company, insurance company, financial institution, etc.) for purposes of tax withholding and information reporting requirements	a signed letter or other document on official letterhead paper from the withholding agent showing: <ul style="list-style-type: none"> <li>your name and account number, and</li> <li>verification that an ITIN is required to make distributions to you during the current tax year that are subject to federal income tax withholding and/or information reporting requirements</li> </ul>	Exception #1.
is claiming tax treaty benefits for an exemption from, or a reduced rate of, withholding on passive income	evidence on the Form W-7 application that you are entitled to claim tax treaty benefits	Exception #1.
is claiming tax treaty benefits for an exemption from, or a reduced rate of, withholding on your wages, salary, compensation, and honoraria payments, and will submit Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, to the payer of your income	<ul style="list-style-type: none"> <li>evidence on the Form W-7 application that you are entitled to claim tax treaty benefits,</li> <li>a copy of the completed withholding agent's portion of Form 8233 attached to the Form W-7,</li> <li>a letter from the SSA, stating that you are ineligible to receive an SSN; or (if you are present in the U.S. receiving honoraria payments), a letter from the authorized school official, and</li> <li>a letter of employment from the payer of your income; or a copy of your employment contract; or a letter requesting your presence for a speaking engagement</li> </ul>	Exception #2.
is a foreign student, scholar, professor, or researcher claiming tax treaty benefits for an exemption from, or a reduced rate of, tax on your income from non-compensatory scholarships, fellowships, or grants, and will submit Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, to the withholding agent	<ul style="list-style-type: none"> <li>evidence on the Form W-7 application that you are entitled to claim tax treaty benefits,</li> <li>a copy of the Form W-8BEN that you submitted to the withholding agent, and</li> <li>a letter or official notification from the educational institution (that is, college or university) awarding the scholarship, grant, or honorarium; or a copy of a contract with a college, university, or educational institution</li> </ul> <p><b>Note.</b> If you are a student on an F-1, J-1, or M-1 visa and will not be employed while studying in the U.S., you do not need to apply for an SSN. However, you do need to submit a letter from your Designated School Official or Responsible Officer stating that you will not be securing employment in the U.S. or receiving any type of income from personal services.</p>	Exception #2.
is a foreign student, scholar, professor, or researcher who is not claiming tax treaty benefits for an exemption from, or a reduced rate of, tax on income from non-compensatory scholarships, fellowships, or grants	<ul style="list-style-type: none"> <li>a letter from the Designated School Official (DSO) or Responsible Officer (RO), on official letterhead, stating that you are receiving income from scholarships, fellowships, or grants that is subject to IRS federal tax withholding and information reporting requirements,</li> <li>a letter or official notification from the educational institution awarding the scholarship, fellowship, or grant, and</li> <li>evidence on the Form W-7 application displaying the name of the college, university, or educational institution</li> </ul> <p><b>Note.</b> If you are a student on an F-1, J-1, or M-1 visa and will not be employed while studying in the U.S., you do not need to apply for an SSN. However, you do need to submit a letter from your DSO or RO stating that you will not be securing employment in the U.S. or receiving any type of income from personal services.</p>	Exception #2.

**Exceptions Table - continued**

IF you are a person who...	AND you submit...	THEN you can claim...
<ul style="list-style-type: none"> <li>● is a nonresident alien visiting the United States with gambling winnings,</li> <li>● is claiming tax treaty benefits for an exemption from, or a reduced rate of, withholding on your gambling income, and</li> <li>● will utilize the services of a gaming official acting as an IRS ITIN Acceptance Agent</li> </ul>	<p>your Form W-7 using the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent</p> <p><b>Note.</b> If you receive gambling income and do not secure the services of a gaming official, you can still file a Form 1040NR at the end of the tax year with a Form W-7. Attach a copy of the Form 1042-S displaying the amount of tax withheld. Your Form 1040NR should also display the tax treaty article number and country under which you are claiming treaty benefits.</p>	Exception #2.
has a home mortgage loan on real property located in the United States	documentation, such as a copy of the contract for the sale or similar documentation, showing evidence of a home mortgage loan on real property you own which is located in the United States	Exception #3.
is a party to a disposition of U.S. real property by a foreign person on which tax withholding is due	<ul style="list-style-type: none"> <li>● a completed application for a withholding certificate* or Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests,</li> <li>● a copy of the contract for the sale,</li> <li>● a completed Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests, submitted by the buyer (if you are the seller of the property), and</li> <li>● a completed Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, submitted by the buyer (if you are the seller of the property)</li> </ul> <p>*The application for a withholding certificate must comply with the provisions of Regulations section 1.1445-3 and 1.1445-6, and Rev. Proc. 2000-35, which is on page 211 of Internal Revenue Bulletin 2005-35 at <a href="http://www.irs.gov/pub/irs-irbs/irb00-35.pdf">www.irs.gov/pub/irs-irbs/irb00-35.pdf</a>.</p>	Exception #4.

