



IRS Implements Interim Changes to ITIN Application Requirements

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The IRS released on June 22, 2012, important interim changes to its procedures for issuing new Individual Taxpayer Identification Numbers (ITINs) from now through the end of the year. Designed specifically for tax-administration purposes, ITINs are only issued to people who are not eligible to obtain a Social Security Number.

These interim procedures apply to applicants generally seeking ITINs for the purposes of filing U.S. individual income tax returns. Because the April 17 filing deadline has passed, the IRS anticipates that a small number of taxpayers will need ITINs between now and the end of the year for these purposes.

Specifically, the procedures apply to most applicants submitting Form W-7, Application for IRS Individual Taxpayer Identification Number. ITINs for individuals in these categories generally are issued during the tax filing season with the submission of a Form 1040, U.S. Individual Income Tax Return.

Changes For New Applicants Filing U.S. Tax Returns During Interim Period

The IRS is implementing interim guidelines — effective immediately — and will only issue ITINs when applications include original documentation, such as passports and birth certificates, or certified copies of these documents from the issuing agency. During this interim period, ITINs will not be issued based on applications supported by notarized copies of documents. In addition, ITINs will not be issued based on applications submitted through certified acceptance agents unless they attach original documentation or copies of original documents certified by the issuing agency.

During this interim period, people who need ITINs to get their tax return processed can do so by submitting by mail their original documentation or certified copies of their documentation. Documentation will be accepted at IRS walk-in sites but will be forwarded to the ITIN centralized site for processing. The IRS also has an additional set of [questions and answers](#) for ITIN applicants available.

The changes for the interim period are designed to minimize impact on taxpayers and protect the integrity of the ITIN process. Final rules will be issued before the start of the 2013 filing season when most ITIN requests come in. The IRS will be gathering feedback and suggestions from stakeholders on what permanent procedures are appropriate during the summer as it reviews ITIN procedures.

Some Applicants Not Impacted By Changes

Some categories of applicants are not impacted by these interim changes, including spouses and dependents of U.S. military personnel who need ITINs. People who should follow the current procedures outlined in the Form W-7 instructions include:

- Military spouses and dependents without an SSN who need an ITIN (Military spouses use box e on Form W-7 and dependents use box d). Exceptions to the new interim document standards will be made for military family members satisfying the documentation requirements by providing a copy of the spouse or parent's U.S. military identification, or applying from an overseas APO/FPO address.
- Nonresident aliens applying for ITINs for the purpose of claiming tax treaty benefits (use boxes a and h on Form W-7). Non-resident alien applicants generally need ITINs for reasons besides filing a U.S. tax return. This is necessary for nonresident aliens who may be subject to third-party withholding for various income, such as certain gambling winnings or pension income, or need an ITIN for information reporting purposes. While existing documentation standards will be maintained only for these applicants, scrutiny of the documents will be heightened. ITIN applications of this category that are accompanied by a US tax return will be subject to the new interim document standards.

Information For People With Pending Applications

The IRS may require some taxpayers who have already filed applications to furnish additional documentation directly to the IRS. No additional action is required for people who have already filed ITIN requests unless they are contacted by the IRS.

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