

Application standards for ITINs

The IRS has updated procedures that affect the Individual Taxpayer Identification Number (ITIN) application process. Taxpayers and their representatives should review these changes.

What are the revised application standards for ITINs?

Below is the list of the only acceptable documents:

- Apply using the current Form W-7, Application for IRS Individual Taxpayer Identification Number; and
- Attach a federal income tax return to the Form W-7 or
- Qualify under an Exception to the federal tax filing requirement.
- Any applicant who meets an exception to the requirement to file a tax return must provide documentation to support the exception.

What documents are acceptable as proof of identity and foreign status?

Each document must be current and contain an expiration date. IRS will accept documents issued within 12 months of the application if no expiration date is normally available. Documents must also show your name and photograph, and support your claim of foreign status.

- Passport (stand-alone document) *
- National identification card (must show photo, name, current address, date of birth, and expiration date)
- U.S. driver's license
- Civil birth certificate (required for dependents under 18 years of age)
- Foreign driver's license
- U.S. state identification card
- Foreign voter's registration card
- U.S. military identification card
- Foreign military identification card
- Visa
- U.S. Citizenship and Immigration Services (USCIS) photo identification
- Medical records (dependents only - under 6)
- School records (dependents only - under 14, under 18 if a student)

* A passport is the only document that proves both identity and foreign status. For dependents, the passport must have a date of entry to be a stand-alone document, unless the dependent is from Canada or Mexico, or a dependent of U.S. military personnel stationed overseas. If a passport is not submitted, a combination of two or more documents must be submitted to meet the document requirements.

What documents are acceptable as proof of residency for dependents without an entry date on passport?

Applicants will be required to submit (along with the passport) either:

If under 6 years of age:

- A U.S. medical record, U.S. school record, or U.S. state identification card that lists the applicant's name and U.S. address, or a U.S. visa.

If at least 6 years of age but under 18 years of age:

- A U.S. school record, U.S. state identification card, or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.

18 years of age or older:

- A U.S. school record, rental statement from a U.S. property, utility bill for a U.S. property, or a U.S. bank statement, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.