

### **INFORMATION FOR SEVIS SCHOOLS**

NOTE: The following information has been prepared as a Job Aid to help SEVIS school officials prepare and submit applications for students. It is revised whenever there are major changes in the way applications are being processed, and should be considered a “living document”. The information here has been compiled from various sources, including: irs.gov, IRS Publications, Form W-7 Instructions, and the ITIN Internal Revenue Manual. Although it is not an “official” IRS document, it is based on my experiences working with both the ITIN program since it moved to Austin from Philadelphia, and with school officials who have contacted me about 100s of problems they have had.

If student applications you submit are suspended or rejected, I can help you by researching the account and letting you know exactly what needs to be done to get the ITIN assigned. There is a worksheet I send to schools for you to fill out and send to me for this purpose. If you do not have it, send me an email and I will send it to you. **You can save yourself and the students a lot of time by contacting me before replying to any ITIN notices that are received.** Sometimes I will be able to get the ITIN assigned without needing anything from you, but will not know that without doing research. Sometimes you will need to correct some of the documents you previously submitted, then scan and send them to me. **Students, their spouses, and dependents, should NEVER have to submit their original ID documents to ITIN to get a number assigned.**

My email address is: [nancy.g.lanier@irs.gov](mailto:nancy.g.lanier@irs.gov). Please do not give this email address out to students. **Put the name of your SCHOOL in the subject line of the email with ITIN Problems (Rejects, etc). Do NOT put an individual’s name or ITIN number in the subject line, for security reasons.**

[Important 2015 IRS Changes Affecting Students Filing Form 1040NR or 1040NR-EZ with Form 1042-S](#)

The following information was posted on [www.irs.gov](http://www.irs.gov) on January 16, 2015:

#### **Nonresident Aliens Filing Form 1040-NR for Refund of U.S. Source Income Withheld**

**If you requested a refund of tax withheld on a Form 1042-S Foreign Person's U.S. Source Income Subject to Withholding by filing a Form 1040NR U.S. Nonresident Alien Income Tax Return, we will need additional time to process the return. Please allow up to 6 months from the original due date of the 1040NR return or the date you actually filed the 1040NR, whichever is later to receive any refund due.**

*Page Last Reviewed or Updated: 15-Jan-2015*

[After 6 months, they can also check the Where’s My Refund application found on irs.gov to check the status of their refund.](#) If they are no longer in the US, and the response indicates that the refund check was mailed, and it is not received within 45 days after the mailing date, they can **contact the International Taxpayer Service Call Center by phone or fax. The International Call Center is operational Monday through Friday, from 6:00 a.m. to 11:00**

**p.m. (Eastern Time). The telephone number (not toll-free) is 267-941-1000. The fax number (not toll-free) is 267-941-1055.**

If possible, they should include information on their tax return to have their refund direct deposited into a US bank account, in case they move.

New information IRS just released about this issue on 9/11/15 (to IRS employees). This is NOT yet published where you will find it:

**For certain accounts, additional time beyond the initial systemic freeze is needed to review the withholding credits. These accounts will have the refund frozen for up to an additional 168 days. A 3064C letter was mailed to impacted taxpayers informing them of the following:**

- We are reviewing withholding credit(s) reported on Line 62d
- We need additional time to provide a complete response
- The taxpayer does not need to take any action
- After our review we will pay interest if a refund is due

If I find out there is any recourse for students, I will add that information in a future revision to this information. For now, this is all the information I have to give to you.

### Important Changes to ITIN Processing

**As of 11/4/14, ITIN changed the visa requirements for students from Canada, Mexico or Bermuda to the following:** “A U.S. visa is required unless the foreign address is Canada, Mexico, or Bermuda.”

This means you must be sure the foreign address is correctly entered on the W-7. No PO Box or “In care of” addresses for foreign addresses will be accepted.

If it is still possible that some of the applications for students from Canada, Mexico, or Bermuda will be rejected without a copy of a Visa, due to the conflicting ways that the ITIN manual is written. If you have applications that are rejected, please fill out the worksheet and send to me. I will then let you know if I can get them assigned, or what is needed from you.

**As of 1/2/14, if a tax return is attached to an ITIN application submitted by a SEVIS school, the application will be rejected, UNLESS it contains copies of ID documents that were certified by the issuing agency, a CAA, etc.**

Per the ITIN manual:

**NOTE:** If reason code "f" is checked and a return is attached, the ID must be original or copies certified by the issuing agency. SEVP ID processing does not apply in these cases.

**To avoid this problem, you should make every effort to submit ITIN applications when the students are first accepted into your programs before they need to file a tax return. That way, they will get their ITIN issued before filing a return. Returns for a refund can be filed for 3 years after the due date. No penalties or interest will be charged for returns filed after the due date, unless a balance due is owed when they file. If they know they will owe a balance due, they should request an extension of time to file, and pay estimated tax by the due date.**

**Form W-7 Instructions state:**

**An ITIN is not needed for Forms 4868, 1040-ES, or 1040-ES (NR).** If they 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), they should not file Form W-7 with those forms. Enter "ITIN TO BE REQUESTED" wherever your SSN or ITIN is requested. **If tax is owed when an extension is filed, they can pay the tax with the Form 4868. Refer to the Form 4868 Instructions.**

**Information to Keep in Mind When Filing Applications at SEVIS Schools**

- 1) It is your responsibility to ensure the Form W-7 is completed correctly, with all requested information entered. Incomplete information on W-7s is a major reason why applications are rejected by ITIN. **The student's name should be entered on the W-7 and any tax return they file in the same order for First, Middle, and Last Name as shown on their passport.**
- 2) Be sure that **box f** is checked as the reason for applying, even if they are submitting their tax return with the W-7. **(See Important Changes above.)** **Box h** must also be checked to claim the exception: **Exception 2 b** for students with scholarships, fellowships or grants, claiming tax treaty benefits. You would also need to enter the Treaty Country & Article #. **Exception 2 c** for students with scholarships, fellowships or grants, NOT claiming tax treaty benefits.
- 3) Applications for **students, spouses, and dependents** can all have their ID documents certified by your DSO, etc. A SEVIS letter should be attached to applications for spouses and dependents, as well as students. **Box f and h should also be checked on applications for spouses and dependents, with exception 2b or 2c indicated (see 2 above).**
- 4) You do NOT need to submit copies of ID docs that have been certified by the issuing agency, unless a tax return is attached. Essentially, you are performing the same role as a Certifying Acceptance Agent in your role as a SEVIS official. **To avoid having your applications rejected, do NOT include notarized copies of ID documents.** **(See Important Changes above.)**
- 5) Be sure the signature page is included for passports, which may not be on the photo page.
- 6) Visa copies must be included, and listed on the SEVIS letter, unless the student's foreign address is in Canada, Mexico, or Bermuda.
- 7) **Applications must be mailed by your school's SEVIS official, not by the students.**
- 8) If a student waits to file a tax return until after they receive their ITIN, there is no requirement for the school to send the student's tax return to IRS. Simply advise them to write in the ITIN, attach any wage documents, sign and date the return, and mail it in.

**What to Do if an ITIN Application is Suspended or Rejected:**

- 1) Advise students NOT to reply to the ITIN department notices saying their ITIN wasn't assigned, and NOT to go to an IRS TAC office. Instead, students should let you know, and you should contact me.
- 2) Enter their information on the Spreadsheet I have provided in a separate attachment. The Reference Number column is for the very long number appearing in the top right hand area of the suspended or rejected notice from ITIN.
- 3) Be sure all info is entered, so I can search the ITIN computer system and locate all applications that have been submitted.
- 4) Send an email to [nancy.g.lanier@irs.gov](mailto:nancy.g.lanier@irs.gov) with the worksheet attached.
- 5) Put the name of your school in the Subject line as follows:

- ITIN Application Problems from \_\_\_\_\_
- 6) Do NOT enter a student's name or other identifying info in the Subject line.
  - 7) Applications can only be corrected through me for up to a year after the date they were received by ITIN. After a year, a new application must be submitted. If you think it's been close to a year, put something in the Subject line to alert me, so I will look at that email right away.
  - 8) I will look at the applications on the ITIN system, and let you know what you need to do. You may need to submit a new application, but do NOT do that until you hear from me.

The following information is from [www.irs.gov](http://www.irs.gov).

**Student and Exchange Visitor Program (SEVP) participants.** SEVP participants already provide documentation to the Department of Homeland Security under the requirements of that program. **Individuals studying under the SEVP will be required to apply through a university, college or other SEVP-approved institution.** *(NOTE: This means that if they send in the application themselves, or go to a CAA or TAC office, their applications will be treated as if they are not approved by SEVP, and the SEVIS letter and copies of their ID documents will not be accepted.)*

These procedures for ITIN applications only apply to Student and Exchange Visitor Program (SEVP)-approved institutions for nonresident 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)].

Applicants must obtain a certification letter from a Student and Exchange Visitor Program (SEVP)-approved institution as a substitute for submission of the original identification documents with the Form W-7 as required under the June 22, 2012, interim procedures. The supporting documentation for establishing identity and foreign status are provided in Publication 1915, Understanding Your IRS Individual IRS Identification Number. **A certification letter is required for each Form W-7 application. This includes applications for the primary applicant, associated secondary (spouse) applicant, and dependent applicant(s).** The Form W-7 application, with copies of all required supporting documents including the certification letter, must be sent to the IRS **by the school.**

The certification letter must (see sample letter below):

1. Be on original, official college, university, or institution letterhead with verifiable address;
2. Provide applicant's full name and SEVIS number;
3. Certify the applicant's registration in the Student Exchange Visitors Information System (SEVIS);
4. Certify the authenticity of the **passport, visa**, or other identification documents reviewed;
5. List the identification documents provided to verify identity and foreign status (**passport & visa**);
6. Be signed and dated by a SEVIS official (PDSO, DSO, RO, or ARO<sup>[1]</sup>) of a SEVIS-approved institution or exchange program with a verifiable contact telephone number;
7. Attach copies of the documents used to verify the identity and foreign status from the approved list of documents listed in the instructions for the Form W-7 (**passport & visa**); and
8. Attach a copy of DS-2019, Certificate of Eligibility for Exchange Visitor Status, (J-1 Status) and/or copy of the I-20, Certificate of Eligibility for Nonimmigrant Student Status

**Applications must be assembled and submitted in the following order:**

- Certification letter
- Form W-7 Application
- Copies of identity and foreign status documentation (ie, passport & visa)
- Copy of DS-2019 Certificate of Eligibility for Exchange Visitor Status (J-1 Status)
- Copy of I-20, Certificate of Eligibility for Nonimmigrant Student Status
- Other supporting documents necessary to meet the Form W-7 application requirements. (SEVIS schools have fewer requirements than non-SEVIS schools. If you attach other documents, it may cause the application to be rejected.)

**ITIN applications should be mailed by a SEVIS official** (PDSO, DSO, RO, or ARO) of a SEVP-approved institution or exchange program to the following address:

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

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[1] Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO)

***NOTE: Be sure your letters are worded exactly as shown below.***

## Sample of Certification Letter

**For SEVP-Approved Colleges, Universities, and Institutions Transmitting Form W-7, Applications for Individual Taxpayer Identification Number (ITIN)**

(College, University, or Institution Letterhead)

Original with address

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

This letter certifies:

1. The attached completed Form W-7, Application for IRS Individual Taxpayer Identification Number and supporting documentation is for \_\_\_\_\_  
 (Insert Full Name of Applicant) with SEVIS number \_\_\_\_\_ (Insert SEVIS Number);

2. The name and SEVIS number have been verified by the undersigned;
3. The applicant is not eligible for an SSN;
4. The applicant will not be securing employment in the U.S. or receiving any type of income from personal services, and
5. The applicant's supporting original documents or copies certified by the issuing agency to establish identity and foreign status have been personally reviewed by the undersigned.

The applicant provided the following original or copies certified by the issuing agency documents to establish the applicant's identity and foreign status:

*(List documents here)*

**Passport**

**Visa** (Remove if the student's citizenship & foreign address are Canada, Mexico, or Bermuda)

Attachments

Form W-7, Application for IRS Individual Taxpayer Identification Number

Copy of passport

Copy of visa (Remove if the student's citizenship & foreign address are Canada, Mexico, or Bermuda)

Copy of Form DS-2019 Certificate of Eligibility for Exchange Visitor Status (J-1 Status)

**and/or** Copy of I-20 Certificate of Eligibility for Nonimmigrant Student Status"

The undersigned is the (select applicable) for the above named college/university/institution that is an approved member of The Student and Exchange Visitor Program (SEVP).

\_\_\_ Principal Designated School Official (PDSO)

\_\_\_ Designated School Official (DSO)

\_\_\_ Responsible Officer (RO)

\_\_\_ Alternate Responsible Officer (ARO)

\_\_\_\_\_  
(Printed name of PDSO/DSO/RO/ARO)

\_\_\_\_\_  
(Signature of PDSO/DSO/RO/ARO)

\_\_\_\_\_  
(Contact Telephone Number)

\_\_\_\_\_  
(Signature Date)

**If Your School Has Someone Who is an IRS Approved Certified Acceptance Agent (CAA)**

There is an alternative method to get ITINs assigned for students who need to file an application with a tax return, and cannot wait for an ITIN to be assigned before filing. **This should only happen in very rare situations, since a tax return can be filed for up to 3 years after the due date.** The CAA certification must be current for this to apply.

A CAA can submit tax returns for students following the CAA rules: Look at the passport & visa, make copies, fill out the COA form, and attach both the COA form and the ID copies to the W-7 & tax return. (A SEVIS letter should not be attached to any applications submitted this way.) CAAs can certify passports & visas for the student & any spouse, but are required to submit either original documents, or copies certified by the issuing agency, for any children.

**IMPORTANT:** Do not send students to IRS Taxpayer Assistance Centers (TAC) with applications, or in response to a notice from ITIN. Most TAC offices do not have anyone working there who understands the ITIN rules, and can do anything more than just send their application on to IRS. Often students will receive incorrect information at a TAC office, because the employees do not see enough applications to know how to help them.