



IRS Clarifies Temporary ITIN Application Requirements for Noncitizens with Tax Extensions and Many Foreign Students

Effective Oct. 2, 2012, the IRS implemented two separate clarifying changes to its temporary procedures for issuing Individual Taxpayer Identification Numbers (ITINs).

First, the IRS will allow individuals studying in the United States under the Student Exchange Visitors Program (SEVP) to get ITINs under a streamlined procedure. SEVP participants already provide documentation to the Department of Homeland Security under the requirements of that program, and will need a letter from their educational institution verifying their status.

Second, the IRS is creating special procedures for taxpayers who have an approved Tax Year 2011 extension to file their completed tax returns.

Under these temporary procedures, eligible taxpayers will be allowed to have their original documents certified by a Certifying Acceptance Agent (CAA) or a SEVP approved institution as appropriate rather than mailing originals to the IRS. Extension filers that choose to not submit originals documents or copies certified by the issuing agency, must apply through a CAA and individuals studying under the SEVP will be required to apply through a university, college or other SEVP-approved institution. For both groups, these temporary procedures cover applications for the primary applicant, their spouse and dependents.

Designed specifically for tax-administration purposes, ITINs are only issued to people who are not eligible to obtain a Social Security Number. ITINs assist the IRS with the collection of taxes from foreign nationals, nonresident aliens and others who have filing or payment obligations under U.S. law. The tightened [interim guidelines](#), announced in June, remain in effect for most other noncitizens. More information about [ITINs](#) and these interim guidelines can be found at [2012 ITIN Review Frequently Asked Questions](#).

The temporary procedures apply to these two groups of taxpayers:

1. Noncitizens that have filed extensions: These are noncitizens who requested an extension of time to file a 2011 federal income tax return for resident and nonresident aliens and choose to not submit originals documents or copies certified by the issuing agency. The ITINs issued under this procedure are temporary, expiring one year from the extended return due date (e.g., Oct. 15, 2013). The noncitizens must submit their W-7 and related identification documents through a CAA, along with Form W-7 and related attachments. See below for special instructions for CAAs.
2. SEVP Students: These are individuals admitted to the U.S. under an F, J or M visa who receive taxable scholarship, fellowship or other grants reportable by the school on [Form W-2](#) or [Form 1042-S](#). See below for special instructions for SEVP institutions, including a sample certification letter.

As previously announced, the IRS is in the process of conducting a review of its ITIN procedures. Final rules will be issued before the start of the 2013 filing season.

Related Information:

- [Special Instructions for Certifying Acceptance Agents Relating to TY 2011 Extension Filers](#)
- [Special Instructions for Student and Exchange Visitor Program \(SEVP\) Institutions](#)
- [Sample of Certification Letter for SEVP-Approved Colleges, Universities, and Institutions](#)



Special Instructions for Student and Exchange Visitor Program (SEVP) Institutions

These temporary procedures for ITIN applications only apply to Student and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their 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.

The certification letter must (see sample letter):

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;
6. Be signed and dated by a SEVIS official (PDSO, DSO, RO, or ARO^[1]) 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; 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
- 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

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

[1] Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible



Special Instructions for Certifying Acceptance Agents Relating to Tax Year 2011 Extension Filers

1. IRS-approved Certifying Acceptance Agents (CAAs) can certify identification documents under these procedures.
2. The CAA certification is restricted to originals or copies certified by the issuing agency for passports or birth certificates. All other identity documents must be submitted as original or a copy certified by the issuing agency with the Form W-7.
3. CAAs are required to personally review and certify identification documents for primary, associated secondary (spouse), and dependent applicants. Certification for primary and secondary applicants requires face-to-face interview.
4. CAAs will submit copies (or originals if required under 2 above) of the identification document(s) certified along with the Form 14194, Certificate of Accuracy (COA).
5. The application submitted for the taxpayers covered by this temporary procedure will include:
 - Completed, signed Form W-7, *Application for IRS Individual Taxpayer Identification Number (ITIN)*;
 - Form 14194, Certificate of Accuracy (COA) with copies of each identification document certified;
 - Originals or copies certified by the issuing agency of identification documents not covered by the temporary procedure;
 - Copy of IRS approved Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*;
 - Copy of Form 6401, *Request for Missing Information*, sent with the IRS approved Form 4868;
 - Original, signed tax year 2011 tax return(s); and
 - Other supporting documents necessary to meet the Form W-7 application requirements.
6. The ITIN assigned to applicants under these procedures will be valid for one year from the extended due date of the return (e.g. expire on Oct. 15, 2013).



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; and
4. 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)

Attachments

Form W-7, Application for IRS Individual Taxpayer Identification Number
Copy of Form DS-2019 Certificate of Eligibility for Exchange Visitor Status (J-1 Status)
Copy of I-20 Certificate of Eligibility for Nonimmigrant Student Status
Copies of each identification document certified

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)

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