

Important Changes

If you are a resident or nonresident alien applying for an ITIN to file a tax return, you now must attach your original, completed return to Form W-7GU to get the ITIN. See **Where To Apply** on page 3 for information on filing these forms.

After your Form W-7GU has been processed, the IRS will assign an ITIN to the return and process the return. The tax return will be processed as if it were filed at the address listed in the tax return instructions. **Do not** send a copy of the return to any other IRS office.

If you are not required to file a tax return or if you fail to file a completed tax return with your Form W-7GU, you will not be issued an ITIN, unless one of the exceptions explained under **Specific Instructions** on page 3 applies.

General Instructions

Purpose of Form

Use Form W-7GU to apply for an IRS individual taxpayer identification number (ITIN). An ITIN is a nine-digit number issued by the Dept. of Revenue and Taxation (DRT) 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-7GU 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-7GU. Complete Form W-7GU 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, 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-7GU. Examples are:

- 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 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.

- A dependent/spouse of a nonresident alien visa holder who is not eligible for an SSN.

ITIN not needed for Forms 4868, 2688, 1040-ES, or 1040-ES(NR). If you are filing an application for an extension of time to file using Form 4868 or Form 2688, or making an estimated tax payment using Form 1040-ES or Form 1040-ES(NR), do not file Form W-7GU with these forms. Write "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.

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.

For details on eligibility for the earned income credit, see Pub. 596, Earned Income Credit.

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:

Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074

You can also get these publications on the IRS website at 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, you may call for assistance:

- Income Tax Assistance and Processing Branch (ITAPB) at (671)475-1840, 41 and 42. Normal hours of operation are Monday through Friday 8:00 a.m. to 4:00 p.m.

How To Apply

Your application must include all of the following.

- Your completed Form W-7GU.
- Your original, completed tax return(s) for which the ITIN is needed. However, if one of

the exceptions on page 3 applies, include instead the documents described under that exception.

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

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 from the list below. If you do not submit an original valid passport (or a notarized or certified copy), you must provide a combination of documents (at least two or more) from the list below that are current and that verify: **(a)** your identity, that is, contain your name and a photograph, and **(b)** support your claim of foreign status.

- National identification card (must show photo, name, current address, date of birth, and expiration date).
- U.S. driver's license.
- Civil birth certificate.
- 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).
- School records (dependents and/or students only).

You can submit copies of original documents. However, such documents must be:

- 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. **Copies** of documents will not be returned. If your documents are not returned within 60 days, you may call the IRS (see **Telephone help** on this page).

Keep a copy of your application for your records.

When To Apply

Complete and attach Form W-7GU when you file the tax return for which the ITIN is needed. However, if you meet one of the exceptions on page 3, complete and submit Form W-7GU as soon as possible after you determine you are covered by that exception.

Allow 4 to 6 weeks for the DRT 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 may 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-7GU, your tax return (or other documents required by an exception on this page), and the documentation listed under **How To Apply** on page 2 to:

Department of Revenue and Taxation
ITAPB
P.O. Box 23607
GMF, GU 96921



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-7GU applications.

Through Acceptance Agent. You can also apply through an acceptance agent authorized by the IRS. To obtain a list of agents, visit the IRS website at www.irs.gov.

Where To Attach

If you are filing a tax return with this form, attach Form W-7GU to the front of your tax return.

Specific Instructions

Use the following instructions to complete Form W-7GU. 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-7GU. If more than one box applies to you, check the box that best explains your reason for submitting Form W-7GU.

Note: If you checked box **b**, **c**, **d**, **e**, or **g**, you **must** file a completed tax return by attaching it to Form W-7GU. You **must** do this even if the ITIN is for a spouse or dependent. If you are applying for more than one ITIN for the same return (such as for a spouse or dependent), attach all Forms W-7GU to the same return.

a. Nonresident alien required to obtain 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 lines next to box **h**, write "Exception 1" or "Exception 2," whichever applies, and the name of the foreign country and treaty article number. Also attach the documents required under whichever exception applies.

b. Nonresident alien filing a U.S. tax return and not eligible for an SSN. 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.

- 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 and not eligible for an SSN. 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 U.S. citizen/resident alien. This is an individual who may be claimed as a dependent on a U.S. tax return and is not eligible to obtain an SSN.

e. Spouse of 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, may be claimed as an exemption.

- 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 and not eligible for an SSN. 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, teach, or perform research. If you check this box, you must complete lines **6c** and **6g**, provide your passport with a valid visa, and check box **h**. On the lines next to box **h**, enter the name of the foreign country and the treaty article number that applies. If Exception 2 applies, you must also write "Exception 2" on the line next to box **h** and attach the documents required under Exception 2.

g. Dependent/spouse of a nonresident alien visa holder. This is an individual who may be claimed as a dependent or a spouse on a U.S. tax return and who is unable, or not eligible, to obtain an SSN and has entered the United States with a nonresident visa holder. 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 **a** through **g**, check this box. Describe in detail your reason for requesting an ITIN and attach supporting documents. If any of the following exceptions apply to you, you will not need to attach a tax return to your Form W-7GU. Check box **h** and write the number of the exception that applies (for example, "Exception 3") on the line next to box **h**.

Exception 1. Passive income—treaty benefits (box a) or third party withholding (box h). To obtain an ITIN under this exception, you must include documentation with the Form W-7GU showing you own an asset that generates income subject to information reporting or withholding requirements. Examples include:

- Evidence that you opened an account with a financial institution and you have an ownership interest in that account.

- For a partnership interest—the partnership agreement together with the partnership's EIN or other evidence that the partnership is conducting business in the United States.

Information reporting and withholding requirements apply to third parties (frequently banks or other financial institutions), which will request an ITIN from you to enable them to file information reports required by law. Examples of information reports are the **Form 1099-INT**, Interest Income, or **Form 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding. You may need an ITIN to complete the Form W-9 (for residents) or in some cases a form in the W-8 series (for nonresidents). These forms are kept by the third parties.

Exception 2. Other income (wages, salary, compensation)—treaty benefits (box a) or foreign student receiving scholarship or fellowship (box f).

Note: Applicants with a visa that is valid for employment should first apply for an SSN with the Social Security Administration (SSA). You are not eligible for an ITIN if you are eligible to obtain an SSN.

If you are a foreign scholar, professor or researcher, or an individual receiving pay for personal services, your Form W-7GU will be processed if you provide proof that your application for an SSN (Form SS-5) was rejected by the SSA and include a **Form 8233**, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

If you are a nonresident alien visitor with gaming winnings, your Form W-7GU will be processed if submitted through the appropriate gaming official serving as an acceptance agent.

Exception 3. Third party reporting—mortgage interest (box h). Under the Internal Revenue laws, most recipients of home mortgage interest (lenders) report the amount of interest they receive from a borrower to the IRS and to the borrower. This reporting is usually done on a **Form 1098**, Mortgage Interest Statement. First time filers who secure a home loan may seek an ITIN to provide to their lender.

To obtain an ITIN under this exception, you must include documentation with the Form W-7GU showing evidence of a home mortgage loan. This documentation could include a loan commitment letter from the financial institution, a broker's listing agreement, or similar documentation.

Exception 4. Disposition by foreign person of U.S. real property interest (box h). A withholding obligation is generally imposed on the buyer or other transferee (withholding agent) when a U.S. real property interest is acquired from a foreign person. This withholding serves to collect the tax that may be owed by the foreign person. In some instances, the foreign person may apply for a withholding certificate to reduce or eliminate withholding on the disposition of the real property.

To obtain an ITIN under this exception, you must include with the Form W-7GU a completed **Form 8288-B**, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests, and a copy of the contract for the sale.

Line Instructions

Enter N/A (not applicable) on all lines that do not apply to you.

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.

Caution: 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 until discrepancies are resolved.

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 address in the country where you permanently or normally reside. If you are claiming a benefit under an income tax treaty with the United States, the address entered must be an address in the treaty country. Include the postal code where appropriate.

Do not use a post office box or an "in care of" (c/o) address instead of a street address. If you do, your application will be rejected.

Note: If you no longer have a permanent residence, due to your relocation to the United States, enter the foreign country where you last resided.

Line 3. Enter your complete mailing address if it is different from the address on line 2. This is the address the DRT 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, then 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 4. Enter your date of birth in month/day/year format and your country of birth. If available, provide the city and state or province. You **must** identify the country in which you were born. To be eligible for an ITIN, your birth country must be recognized as a foreign country by the U.S. Department of State.

Line 5. Check the appropriate box for your gender.

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, you would enter your Canadian Social Insurance Number.

Line 6c. Enter only U.S. nonimmigrant visa information. Include the USCIS classification, number of the 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, 2004, you would enter "B-1/B-2," "123456," and "12/31/2004" in the entry space.

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

Line 6d. Check the box indicating the type of document(s) you are presenting for identification. If you have a passport, use it to provide verification of your identity and foreign status. If you do this, you will not need to furnish any other supporting documents.

Note: If visa information is present on the passport, this information must be entered on line 6c.

If you do not have a passport, you must use the documents listed under **How To Apply** on page 2 and you will be required to provide more than one current document to verify your identity and foreign status. At least one document you present must contain a recent photograph. 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. Additionally, you may be required to provide a certified translation of foreign language documents.

Line 6e. If you ever received a temporary Taxpayer Identification Number (TIN) or an Employer Identification Number (EIN), check the "Yes" box and enter the number on 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. Enter in the space provided the temporary TIN and/or EIN and the name under which the number was issued. If you have both a temporary TIN and an EIN, attach a separate sheet listing both. You may have been issued more than one temporary TIN. If so, attach a separate sheet listing all the temporary TINs you received.

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

If you are temporarily in the United States for business purposes, you must provide 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. Generally, Form W-7GU must be signed by the applicant. However, if the applicant is a minor under 14 years of age, a delegate (parent or court-appointed guardian) should 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 may appoint an authorized agent to sign. The authorized agent must print his or her name in the space provided for the name of the delegate and must 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 time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 13 min.; **Preparing the form**, 29 min.; **Copying, assembling, and sending the form to the DRT**, 20 min.

We Welcome Comments on Forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Department of Revenue and Taxation/ITAPB; P. O. Box 23607; GMF, GU 96921.

