

Summarized Instructions for Completing IRS Form W-7, Application for IRS Individual Taxpayer Identification Number (IRS Form W-7)

To complete IRS Form W-7, you may use these summarized instructions or you may use the instructions provided by the U.S. Internal Revenue Service (IRS), which are enclosed for your convenience. Wespath Benefits and Investments (Wespath) has created this summary to assist you, but Wespath is not your tax advisor. You should consult with your own tax advisor. Further, Wespath is not responsible for any differences between this summary and the actual IRS instructions. You should rely on the IRS instructions in case of any doubt or difference.

You must include at least two of the following original documents or notarized or certified copies with your completed IRS Form W-7. If you submit an original valid passport (or a notarized or certified copy of valid passport), you do not need to submit any other documents from this list. At least one document must contain your photograph.

- National identification card (must show photograph, name, current address, date of birth and expiration date)
- U.S. driver's license
- Civil birth certificate
- Non-U.S. driver's license
- U.S. state identification card
- Non-U.S. voter's registration card
- U.S. military identification card
- Non-U.S. military identification card
- U.S. visa issued by the U.S. Department of State
- U.S. Citizenship and Immigration Services (USCIS) photograph

If you submit copies of original documents, the copies must be certified by the issuing agency or the official custodian of the original record, or notarized by a U.S. notary public who is legally authorized within his or her local jurisdiction to certify that the documents are true copies of the originals. The notary public must see the valid, unaltered original documents to verify that the copies conform to the originals. Non-U.S. notary publics may also be used in accordance with the Hague Convention.

If you submit original documents, the IRS Form W-7 Instructions state that the IRS will return them to you. (You do not need to include a stamped, self-addressed return envelope.) If your original documents are not returned within 60 days, you should call the IRS. Wespath suggests not submitting any original documents that you cannot easily replace in case of loss. If you submit copies of documents, they will not be returned.

You must also include a copy of the letter *Tax Withholding Information for Individuals with Non-U.S. Addresses from Wespath.*

(continued)

How to complete IRS Form W-7:

Reason you are submitting *Form W-7*—usually, the following boxes should apply:

Check “Box a” if you are claiming a tax treaty benefit and in Box h enter the tax treaty country (your home country) and the treaty article number. Treaty article numbers may be found in IRS *Publication 901, U.S. Tax Treaties*, available at www.irs.gov and in the chart at the end of these instructions.

Box a: Nonresident alien required to obtain an ITIN to claim a tax treaty benefit.

Check “Box h” if you are applying for an ITIN but are not claiming a tax treaty benefit. In the space provided, enter “Exception 1(d)-Pension Income.”

Box h: Other _____

Name

Line 1a – First name, Middle name, Last name: Enter your legal name as it appears on your legal documents. Enter your name as it will appear on a U.S. tax return or tax form.

Line 1b – First name, Middle name, Last name: enter your name as it appears on your birth certificate only if it is different from the name indicated on Line 1a.

Applicant’s mailing address

Line 2 – Enter your complete mailing address. This is the address that the IRS will use to return your original documents and to notify you of your assigned ITIN.

Foreign address

Line 3 – If you reside at an address different from the one indicated on Line 2, enter your permanent address here. You must also complete Line 3 if you are claiming a reduced rate of withholding under a tax treaty.

Birth information

Line 4 – Enter your date of birth and country of birth.

Line 5 – Check “male” or “female.”

Other information

Line 6a – Enter the country of which you are a citizen.

Line 6b – Enter your tax identification number if your resident country has issued one to you.

Line 6c – Enter the following U.S. nonimmigrant visa information if you have a U.S. visa: USCIS classification, number of the U.S. visa and the expiration date in “month/day/year” format.

Line 6d – Check the box indicating the type of document(s) you are submitting for identification with your IRS *Form W-7*: passport, driver’s license, etc. Also, fill in the blanks along the bottom of Line 6d, as applicable, using the “month/day/year” format for dates.

Line 6e – Check the “yes” box if you have previously received a temporary taxpayer identification number, and proceed to Line 6f. Check the “no” box if you have never received a temporary taxpayer identification number, and skip Line 6f.

Line 6f – Enter your temporary taxpayer identification number, if any, and the name under which it was issued.

Sign Here:

You must sign IRS *Form W-7*.

Date IRS *Form W-7*.

Enter your telephone number.

Mail IRS *Form W-7* and other required documents to:

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

The IRS will take four to six weeks to advise you of your ITIN. Call the IRS if you have not received a reply within six weeks or if you have any questions on how to fill out the forms. In the U.S., call the IRS at 1-800-829-1040.
You may also call the IRS offices in London, Frankfurt or Paris.