

PROCESS TO APPLY ITIN (Individual Taxpayer Identification Number)

➤ What is an ITIN?

Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). It is a nine-digit number, which is issued in a similar format as Social Security Number.

It always begins with the number 9. ITINs are issued only to people who do not have and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA).

Note:

ITIN has to be applied along with your income tax returns within tax return filing due date, including extensions (if applicable). Failure to apply for ITIN within the stipulated time will have an impact on your tax filing position, deductions/ credits, tax liability and tax refunds, if any.

Deloitte Tax is not, nor shall ever be, responsible for such claims, liabilities or expenses, including but not limited to any interest assessed by a tax authority related to the non-allowance of any credits.

Per IRS guidelines, it typically takes 7 weeks notifying you of your ITIN application status (9 to 11 weeks if you submit the application during peak processing periods (January 15 through April 30) or if you're filing from overseas)). If you anticipate you would not receive the ITIN for your spouse and/or your dependent(s) by the due date of April 15, 2019, we suggest you file an extension request with IRS on your own.

Below is the guideline on how to file an extension request with Form 4868



2018 Form - 4868.pdf

Also, you may refer link provided here for filing form online, you would have to create an account before you proceed in filling form online –

<https://www.irs.gov/forms-pubs/extension-of-time-to-file-your-tax-return>

➤ How to apply for an ITIN?

You can apply for ITIN **ONLY** while filing your 2018 U.S return. Below steps provide an overview –

Step 1 - Download your return, print and sign as per the instruction provided in the filing instructions.

Step 2 - Complete [Form - W7](#)

Complete the form separately for spouse and each dependent mentioned on your 2018 US tax return, (for e.g. one application for your spouse and separate application for every child.

If you need any additional help in filling the form, please refer to the link <https://www.irs.gov/pub/irs-pdf/iw7.pdf>

This provides line by line instructions.

Specific Instructions for completing Form W7

- Mark the appropriate box at the top of the form indicating your reason for submitting Form W7. If you are a U.S. citizen or resident alien applying for your spouse or a dependent child, please ensure you enter your name and SSN/ITIN next to boxes "d" or "e."
- In box 1 (a), please fill out the applicant's name as it appears on the supporting documentation (Passport/Visa).
- In boxes 2, please provide your current mailing address. This is the address to which the IRS will mail the ITINs when they are issued.
- In boxes 3, please provide your foreign (non-US) address, or non-US office/work address. If you are no longer maintaining a foreign residence.
- In boxes 4 and 5, please provide the applicant's birth information and gender.
- In boxes 6, you will enter the applicant's Visa and Passport numbers. Please be sure to include the Visa type, number, and expiration date in Box 6c. Your Visa number will typically be listed in red on your Visa, beginning with a letter.
- At the bottom of the form, please be sure to provide the appropriate signature. If the applicant is a dependent child who is 18 years or younger, you must sign the form on behalf of your child and check off the box marked "Parent." Otherwise, each applicant must sign his or her own form.

Step 3 – ITIN application / Form W-7 has to be supported by original passport or certified true copy of applicants (your spouse/ Kids / parents) valid passport from the issuing agency. Passport is the **only** stand-a-alone document and serves purpose for both photo and ID proof.

Step 4 - Please follow the instructions based on the below category, as applicable to you:

- A) If you are currently residing in United States – Refer **Appendix A**
- B) If you are currently residing outside of United States – Refer **Appendix B**

Please Note –

1. The ITIN operation will send your federal return to IRS office.
2. You are required to mail the states returns (if any) separately to respective state authorities as per the instructions and to the address provided on the page 1 of respective state filing instructions.
3. For state filing – you need not wait for ITIN communication, as federal and most states coordinate with the ITIN processing center to process your refund (if any).
4. For tax years beginning after 2017, dependents applying for an ITIN may only use a passport as supporting documentation, if the passport lists their date of entry into the U.S.
5. Please reach out to Global Mobility team at usgm2@deloitte.com for any queries on reimbursement.

➤ How and when can I expect to receive my ITIN?

If you/ your spouse/ your dependent(s) qualify for an ITIN and your application is complete, you will receive a letter from the IRS after 7 weeks notifying you of your ITIN application status (9 to 11 weeks if you submit the application during peak processing periods (January 15 through April 30) or if you're filing from overseas)). IRS would mail the ITIN letter to the mailing address as mentioned on your tax return files. If you haven't received your ITIN or correspondence at the end of that time, you can call the IRS to find out the status of your application.

If you are in the United States, call IRS toll-free number at 1-800-829-1040 to request the status of your application. If you are outside the United States, call 1-800-908-9982 or 267-941-1000 (not a toll-free number).

➤ Expiration and renewal of ITINs

If your ITIN (including for a spouse or dependent) wasn't included on your U.S. federal tax return at least once for tax years 2015, 2016, or 2017, the ITIN would have expired as on December 31, 2018. In addition, if any of your ITINs that were assigned before 2013 will expire according to an annual schedule based on the middle digits of the ITIN. You need to take action to renew it, if it will be included on your U.S. federal tax return.

Also, if your ITIN's middle digits (the fourth and fifth positions) are "73," "74," "75," "76," "77," "81," or "82," your ITIN would remain in effect until December 31, 2018. You need to take action to renew it, if it needs to be included on a U.S. federal tax return filed in 2019. If you don't renew your ITIN, there may be delays in processing any future U.S. federal tax returns that you file.

Refer link for detailed information – <https://www.irs.gov/pub/irs-pdf/iw7.pdf>

Individuals seeking to renew an existing ITIN will have two options:

1. Submit Form W-7 and required documentation to the IRS beginning October 1, 2018, or
2. Attach Form W-7 and required documentation to their individual 2018 U.S. tax return, due April 15, 2019.

Answers to Frequently Asked Questions on ITIN expiration can be found on the IRS website:

<https://www.irs.gov/individuals/itin-expiration-faqs>

APPENDIX A

We recommend that you personally visit your nearest IRS TAC (Taxpayer assistance center) along with all the below mentioned documents.

- Signed 2018 United States Federal Income tax return **AND**
- Completed Form W-7 **AND**
- Original / certified copies of spouse / dependents passport for whom ITIN application is made

Follow the link below to find your TAC -

<http://www.irs.gov/uac/TAC-Locations-Where-In-Person-Document-Verification-is-Provided>

Service at TACs is by appointment only. Appointments can be scheduled by calling 844-545-5640

Kindly call the center in advance to check if they review/certify or only accept the documents. For example, see below:

Individual Taxpayer Identification Number (ITIN) Authenticating Taxpayer Assistance Centers



- All ITIN applicants, including children, must appear in person at the time the Form W-7, Application for IRS Individual Taxpayer Identification Number, is submitted to have their passport and/or national identification card returned the same day.
- This office will review original passports and national identification cards only.
- All other original documentation and copies of documentation certified by issuing agencies will be forwarded with the Form W-7 application to the IRS ITIN Office.

Nonauthenticating Individual Taxpayer Identification Number (ITIN) Location



This office accepts Form W-7, Application for IRS Individual Taxpayer Identification Number, with required identity documents, however:

- This office does **not** review or certify any supporting documentation submitted with the application.
- All documents, both original and copies certified by issuing agency, will be forwarded with the Form W-7 application to IRS ITIN Office.

Alternatively, you can also apply by mailing documents mentioned above to the below mentioned address.

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

APPENDIX B

Please follow the below process to get the documents certified.

The IRS will accept copies of original documents, if the copies have been properly certified by either

- ☐ Employees of the U.S. State Department located in U.S. embassies and consulates abroad (refer **Option A**)
- ☐ The government agency (foreign or domestic) which issued the documents (refer **Option B**)

Option (A) – Process to get the documents certified by U.S Embassy and Consulate

If you are residing in below cities, please get the documents certified at U.S Embassy and Consulate

- New Delhi
- Hyderabad
- Mumbai
- Chennai

Please follow the below procedure to get copy of passport certified

Step 1:

- ☐ Visit - [Notary Services | Consulate General of the United States](#)
- ☐ Carry the below documents:
 - Original Passport
 - Color Xerox of first and last pages of the Passport.
 - Copy of your 2018 US federal tax return which shows "ITIN applied" for status
 - Completed Form W-7

Step 2: Once the certified copy is obtained, you need to enclose:

- ☐ Completed Form W7 **AND**
- ☐ Certified true copy of passport (stamped) **AND**
- ☐ US Tax return signed
- ☐ Mail it to ITIN processing center at the below mentioned address

Internal Revenue
Service ITIN Operation
Mail Stop 6090-AUSC
3651 S. Interregional,
Hwy 35 Austin, TX 78741-000

Or

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

You can mail your ITIN documents directly using private mailing services, below are the courier services accepted by IRS:

- ☐ DHL Express: DHL Same Day Service
- ☐ Federal Express (FedEx): FedEx Priority Overnight; FedEx Standard Overnight; FedEx 2Day; FedEx International Priority; FedEx International First
- ☐ United Parcel Service (UPS) : UPS Next Day Air; UPS Next Day Air Saver; UPS 2nd Day Air; UPS 2nd Day Air A.M.; UPS Worldwide Express Plus; UPS Worldwide Express

Option (B) - Process to get the documents certified by issuing agent

In case you are residing in the cities where there is no U.S embassy and consulate office, please follow the below procedure

Step 1: You can either apply at VFS Global Document Collection Center, access the below link -

<http://www.vfsattestation.com/wheretapply.asp>

Look for the address, if you are not able to locate the office, call VFS call center **+91 1140548204** for the address in your respective city.

- Carry the below documents to VFS office for certification
 - Xerox copies **(in both color and black & white)** of your all the first and last page of your passport along with copies of the pages where there is a visa stamping for any country
 - In case you don't carry Xerox copies, VFS will charge \$1 for every print.
 - Submit the documents at VFS collection center for Ministry of External Affairs attestation, below are the timings.
 - Generally, it takes 3-4 working days to collect your VFS documents.

Step 2: Once the certified copy is obtained, you need to enclose:

- Completed Form W7 **AND**
- Certified true copy of passport (stamped) **AND**
- Tax return signed and mail it to ITIN processing center at the below mentioned address

Internal Revenue
Service ITIN
Operation Mail
Stop 6090-AUSC
3651 S.
Interregional,
Hwy 35 Austin, TX 78741-0000

Or

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

If you want to mail your ITIN documents directly using private mailing services, below is the courier services accepted by IRS:

- DHL Express: DHL Same Day Service
- Federal Express (FedEx): FedEx Priority Overnight; FedEx Standard Overnight; FedEx 2Day; FedEx International Priority; FedEx International First
- United Parcel Service (UPS) : UPS Next Day Air; UPS Next Day Air Saver; UPS 2nd Day Air; UPS 2nd Day Air A.M.; UPS Worldwide Express Plus; UPS Worldwide Express

Note: Please reach out to Global Mobility team at usigm2@deloitte.com for any queries on reimbursement.