**Paper Filing Instructions – Spouse ITIN Cases**

**Step 1: Fill the ITIN Application First:**

Please check the Application Type **(Apply for a New ITIN) or (Renew an Existing ITIN)**

1. **Reason:** Check **(e)**for your spouse and enter **your**name (Taxpayer) as per **SSN Card** and your SSN.
2. **Line 1a:** Type the First Name & Last Name of the Spouse (as on the passport)
3. **Line 2:** Type the current US Address (this can be your address)
4. **Line 3:** Type the current Indian Address (this is according to the passport).
5. **Line 4 & 5:** Type the Date of Birth Details and Gender information.
6. **Line 6a to 6e:** Type the Other Information as below
   1. **Country(s) of citizenship:** As per Passport
   2. **Foreign tax I.D. number (if any):** If you have a PAN Number, enter else ignore.
   3. **Type of U.S. visa (if any), number which is in RED Color and expiration date**.
   4. **Identification document(s) submitted:**  Check Passport | Issued By: Type the Name of Country that issued you Passport| Enter Passport No. |Enter Expiry Date of the Passport | Enter the First Date of Entry in to US
   5. Check “**No/Do not Know**” in Line 6e
7. **Print**: The Form W7 now
8. **Get Signature of the applicant:** Ask the Spouse to sign in **"Sign Here"** section, put the current date (mm/dd/yyyy) and enter your phone number.
9. Attach the **signed** Form W7& the **ORIGINAL PASSPORT** (of your Spouse) to the Federal Tax Return
10. Kindly note that it may take up to **8-10 weeks** for you to get the ITIN.

Please be informed that the IRS currently receives **onlyORIGINAL IDENTITY documents** with ITIN applications and IRS has a process in place to ensure that documents are returned to applicants. **The original documents will be returned to applicants using the mailing address on the application via postage paid standard U.S. mail within 60 days of receipt and processing of the Form W-7.**

If you do not receive your original documents within 65 days of mailing to the IRS, allowing 5 days for postal mail receipt, you may call **1-800-908-9982 (U.S. only)** or for international, call **1-267-941-1000 (this is not a toll free number)**.

Note: The IRS may also accept COPIES of ORIGINAL DOCUMENTS, if the copies have been properly certified by:

* The Government Agency (foreign or domestic) which ISSUED the documents (e.g. Ministry of External Affairs for your Passport), OR
* Employees of the U.S. State Department located in U.S. Embassies and Consulates abroad.

However, we do not recommend sending CERTIFIED COPIES of ORIGINAL DOCUMENTS to IRS as we have not received positive response from IRS on the ITIN Applications with Certified Copies attached. Also, Clients have experienced difficulties in reaching out to Government Agencies that ISSUED their Passport. Hence, we advise clients to sendONLY the ORIGINAL DOCUMENTS *(e.g. the Applicant Passport)* to the IRS and the IRS will sure return the documents in 60 days of receipt.

**Step 2: Compile your W7 & Tax Documents:**

1. Print attached Federal Tax Return (Form 1040)
2. Attach a copy of your Form W2 (Federal Copy)
3. Attach the Form W7 with ORIGINAL PASSPORT (as stated in Step 1)
4. Sign on Page 2 of Form 1040 and put current date (both you and your spouse in each box)
5. Sign the Joint Declaration Statement (both you and your spouse).

**Step 3: How to File – Follow any ONE Method:**

1. ***Method #1: Submit ALL your Step 2 Documents to IRS Taxpayer Assistance Center (TAC)***

To search for the Taxpayer Assistance Center closest to you,enter your 5-digit ZIP Code into the Office Locator. You can widen your search by using the pulldown for distance in miles.*If you are not in US at the time of ITIN Application, this Method may not be advisable as it is practically impossible for you to visit IRS TAC in US.*

[**Click to Locate your Nearest IRS Assistance Center**](http://apps.irs.gov/app/officeLocator/index.jsp)

<http://apps.irs.gov/app/officeLocator/index.jsp>

***OR***

**NOTE: Additionally, selected TACs now operate by appointment. If the office reflects “By Appointment” in the Days/Hours of Service column, follow the appointment link to request one.**

1. ***Method #2: Post the Step 2 Documents to IRS:***

Compile the entire set and send them to IRS Address mentioned below along with the above W7:

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

If you are using a private delivery service like Fed Ex,DHL, etc. send your Form W7 package to:

**Internal Revenue Service**

**ITIN Operations**

**Mail Stop 6090-AUSC**

**3651 S. Interregional, Hwy 35**

**Austin, TX 78741-0000**

**Note: If you want to change the address after submitting the Federal Tax Return Set, kindly fill the Form 8822 and send it to the IRS.**

[**https://www.irs.gov/pub/irs-pdf/f8822.pdf**](https://www.irs.gov/pub/irs-pdf/f8822.pdf)

**Step 4: State Tax Return:**

We will e-file the state tax return once you receive the ITIN copies for your Spouse. Please note that State Tax Return CANNOT BE FILED without an ITIN.

**If you are in REFUND position from States:** You will have the Refund deposited in your Bank Account within 7-21 working days from the date of e-filing of your State Income Tax Return.

**If you OWE to States:**Most importantly, if you OWE to States, we request you to please make the payment of your tax due to State before the due date i.e. **April 17th, 2018** to avoid any interest/penalties as ITIN processing may take at least 8-10 weeks from the time you mail your tax documents to IRS. You can pay to states online by any of the following modes:

#1: Attach a check along with the State Payment Voucher and send it to relevant State. Write to [taxfiling@aotax.com](mailto:taxfiling@aotax.com) and request for payment voucher if you wish to pay through this mode, or

#2: Log on to [www.officialpayments.com](http://www.officialpayments.com) and make payment to relevant state. However, you may be subject to some convenience charges @ 2-3%, or

#3: Log on to <http://www.taxadmin.org/fta/link/default.html> and click on relevant state abbreviation, get into Individual Taxes & make payment to state online.

P.S.: Ignore this message if you are sure that you will get the ITIN before **April 17th, 2018** so that we can e-file your tax return and provide for Auto Withdrawal of Tax Due from your Bank Account.

**Step 5: City Tax Return:**

If you are subject to filing City Tax Return, let us know so that we can send you the City Tax documents for onward filing with the respective City Revenue Department. This is because City Tax Returns cannot be e-filed in most of the cases.

**IF YOU OWE TO THE IRS AND/OR CORRESPONDING STATE/LOCAL TAX DEPARTMENT ENSURE THAT THE TAX IS PAID WITH IN THE ORIGINAL DUE DATE (I.E. APRIL 17th 2018) TO AVOID ANY INTEREST/PENALTIES. TAX DUE MUST BE PAID BEFORE DUE DATE EVEN IF YOU HAVE TAKEN EXTENSION FOR FEDERAL/STATE/LOCAL TAX RETURN FILING.**

Please let us know if we can be of any further assistance.

We thank you for your association with AO Tax Family and look forward to your continued patronage.

Best Regards,

AO Tax - Planning Team

**Advantage One Tax Consulting, Inc.**

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