## Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.
(Rev. January 2009)
Department of the Treasury Internal Revenue Service

## Application for IRS Individual

 Taxpayer Identification Number- See instructions.
- For use by individuals who are not U.S. citizens or permanent residents.

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

## Before you begin:

- Do not submit this form if you have, or are eligible to obtain, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are submitting Form W-7. Read the instructions for the box you check. Caution: If you check box $\mathbf{b}$, $\mathrm{c}, \mathrm{d}, \mathrm{e}, \mathrm{f}$, or g , you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).
a $\qquad$ Nonresident alien required to obtain ITIN to claim tax treaty benefit
b $\qquad$ Nonresident alien filing a U.S. tax return U.S. resident alien (based on days present in the United States) filing a U.S. tax return
$\qquad$ Dependent of U.S. citizen/resident alien Enter name and SSN/TIN of U.S. citizen/resident alien (see instructions)
e
$\qquad$ Spouse of U.S. citizen/resident alien Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception Dependent/spouse of a nonresident alien holding a U.S. visa


|  | 6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?No/Do not know. Skip line 6 f.Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions). |  |  |
| :---: | :---: | :---: | :---: |
|  | $6 f$ Enter: TIN or EIN and Name under which it was issued |  |  |
|  | 6 g Name of college/university or company (see instructions) City and state |  |  |
| Sign <br> Here | Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number. |  |  |
| Keep a copy for your records. | Name of delegate, if applicable (type or print) | $\begin{aligned} & \text { Delegate's relationship } \\ & \text { to applicant } \end{aligned}$ | $\square$ Parent $\square$ Court-appointed guardian Power of Attorney |
| Acceptance <br> Agent's <br> Use ONLY | Signature | Date (month / day / year) | Phone ( ) |
|  |  |  | Fax ( ) |
|  | Name and title (type or print) | Name of company | EIN |
|  |  |  | Office Code |

