

Instructions for Form 8946, PTIN Supplemental Application For Foreign Persons Without A Social Security Number

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Form 8946 is used by foreign persons without a social security number that want to prepare tax returns for compensation. Foreign persons who are tax return preparers must obtain a preparer tax identification number (PTIN) to be eligible to prepare tax returns for compensation. Generally, the IRS requires an individual to provide a social security number (SSN) to get a PTIN. Because foreign persons generally cannot get an SSN, they must file Form 8946 to establish their identity and status as a foreign person.

Tip. After December 31, 2010, you must have a PTIN to be eligible to prepare a tax return for compensation.

Social Security Numbers. Do not complete Form 8946 if:

- You have an SSN,
- You are eligible to get an SSN,
- You are a U.S. citizen, or
- You have been admitted by the United States for permanent residence or U.S. employment.

To get 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 get an SSN, go to www.socialsecurity.gov or contact a Social Security Administration (SSA) office.

If you have an application for an SSN pending, do not file Form 8946. Complete Form 8946 only if the SSA notifies you that an SSN cannot be issued.

If you already have an SSN, enter the SSN when you apply for your PTIN using Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Registration.

Telephone help. If you have questions about completing this form, the status of your application, or the return of your original documents submitted with this form, you may call the following phone numbers. If calling from the U.S, call 877-613-PTIN (7846). For TTY/TDD assistance, call 877-613-3686. If calling internationally, call 319-464-3272 (not a toll-free number).

Who Must Apply

As part of applying for a PTIN, a foreign person must file Form 8946 to establish their identity and status as a foreign person. A foreign person is an individual who does not have and is not eligible to obtain a social security number **and** is neither a citizen of the United States nor a resident alien of the United States as defined in section 7701(b)(1)(A).

For the purposes of receiving a PTIN, the United States includes any state, territory, or possession of the United States, including a Commonwealth or the District of Columbia.

Caution. Only preparers that have a foreign (non-U.S.) address may file this form. If you do not have a foreign address, do not file this form. The foreign address that you enter on this form must match the foreign address that appears on your supporting documents that you file with this form. See How To Apply, later, for more information about submitting documents with this form.

How To Apply

Applying by computer. Access the following webpage: www.irs.gov/efile/ptin. During the PTIN application process, you will be prompted to complete and mail Form 8946 and supporting documents. Allow 2-4 weeks to receive your PTIN.

Applying by mail. Complete both Form W-12 and Form 8946. Send both forms, payment for the \$50+ application fee, and the supporting documents to the following address:

IRS Tax Pro PTIN Processing Center
104 Brookeridge Drive #5000
Waterloo, IA 50702

Allow 4-6 weeks to receive your PTIN.

Submission of Form 8946. Submit the following.

1. Your completed Form 8946 and
2. The original documents, or certified or notarized copies of documents, that verify the information provided on Form 8946. If you are sending copies of documents, see *Submitting copies of documents along with Form 8946*, below. The supporting documentation must be consistent with the information provided on Form 8946. For example, the name must be the same as on Form 8946, line 1 or line 4, and the date of birth must be the same as on Form 8946, line 4.

Tip. To avoid any loss of your documents, it is suggested you do not submit the original documentation.

Submitting copies of documents along with Form 8946. You can submit copies of original documents if you do any of the following:

- Have the copies certified by the issuing agency or official custodian of the original record. All certifications must stay attached to the copies of the documents when they are sent to the IRS.
- Have the copies notarized by a U.S. notary public legally authorized within his or her local jurisdiction to certify that each document is a true copy of the original. To do this, the notary must see the valid, unaltered, original documents and verify that the copies conform to the original. You must send the copy that bears the mark (stamp, signature, etc.) of the notary. **Photocopies or faxes of notarized documents are not acceptable.**
- If the documents are issued in a country that has joined the Convention Abolishing the Requirement of Legalization for Foreign Public Documents (Hague Convention), you can have the copies legalized as provided in the Hague Convention. As an initial step for certain documents, you will need to have the copies notarized by a foreign notary. Use the procedure in the Hague Convention to have the public (including notarized) documents certified by the appropriate authority of the foreign government. The certification is in the form of an apostille, which will be attached to the copy of each document. The apostille must stay attached to the copy of the documents when they are sent to the IRS. You must send the copy that bears the mark (stamp, signature, etc.) of the notary. **Photocopies or faxes of notarized documents are not acceptable.**
- If the documents are issued in a country that has not joined the Hague Convention, you can have the copies certified by the agency that issued them or notarized by a foreign notary, and authenticated by a consular office at a U.S. Embassy or Consulate. Please contact the U.S. consular office in the foreign country to determine the necessary certifications and procedure. All certifications must stay attached to the copies of the documents when they are sent to the IRS. You must send the copy that bears the mark (stamp, signature, etc.) of the notary. **Photocopies or faxes of notarized documents are not acceptable.**

Tip. Original documents you submit will be returned to you at the mailing address shown on your Form 8946. You do not need to provide a return envelope. If your original documents are not returned within 60 days, you can call the phone numbers provided earlier under Telephone help. Copies of documents will not be returned.

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. Otherwise, you must submit **at least two** of the documents listed below. The documents must be current,

verify your name, and support your status as a foreign person. If you submit copies of documents that display information on both sides, copies of both the front and back must be attached to the Form 8946. At least one document must contain your photograph. At least one document must verify both your identity and status as a foreign person. Do not attach expired documents.

Supporting Documentation	Can be used to establish:	
	Foreign Person Status	Identity
Passport (the only stand alone document)	X	X
Visa Issued by U.S. Dept. of State	X	X
U.S. Military ID card		X
Foreign driver's license		X
Foreign Military ID card	X	X
Foreign voter's registration card	X	X
Civil birth certificate	X*	X
National ID card (must be current and contain name, country, photograph, and date of birth)	X	X

Insert hyphen

*Can only be used to establish foreign person status only if it is a foreign document.

Keep a copy of the application for your records.

Caution. You must submit the proper supporting documentation with Form 8946. If you do not provide the proper supporting documentation (including a certified English language translation attached to any document in a foreign language), your application will not be processed. The \$50+ application fee is not refundable, and it will not be returned to you because you failed to submit the proper supporting documentation.

Specific Instructions

Line 1. Enter your legal name on line 1 as it appears on your documents. This entry should reflect your name as you will be entering it as required on returns you are paid to prepare.

Line 2. Enter your complete mailing address on line 2. Original documents will be returned to this address.

Note: If the U.S. Postal Service will not deliver mail to your physical location, 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 by a private firm or company.

Line 3. Enter the address where you permanently or normally reside, if the address is different from the address on line 2. This address must be a foreign address, and must match the address on the supporting documents that you submit with this form.

Caution. If the address you want to enter on line 3 is a U.S. address, you cannot file this form.

Line 4. Enter the information regarding your birth. Complete the section entitled *Name of birth (if different from above)* if your name at birth is not the same as the name you entered on line 1.

Line 6. Check the box indicating the type of document(s) you are submitting for foreign status and identification. You must submit documents as explained earlier under *How To Apply*.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. This information will be used to issue a Preparer Tax Identification Number (PTIN). Our authority to collect this information is found in Section 3710 of the Internal Revenue Service Restructuring and Reform Act of 1998 and Internal Revenue Code section 6109. Under section 6109, return preparers are required to provide their identification number on what they prepare. Applying for a PTIN is mandatory if you prepare U.S. tax returns for compensation. Providing incomplete information may delay or prevent processing of this application; providing false or fraudulent information may subject you to penalties.

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, the information you provide on this form is confidential pursuant to the Privacy Act of 1974 and tax returns and return information are confidential pursuant to Code section 6103. However, we are authorized to disclose this information to contractors to perform the contract, to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in their return preparer oversight activities and administration of their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you have comments, we will be happy to hear from you. See the instructions to Form W-12 for instructions on submitting comments.