Form **W-7**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number

For use by individuals who are not U.S. citizens or permanent residents.
Go to *www.irs.gov/FormW7* for instructions and the latest information.

OMB No. 1545-0074

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

Before you begin:

• ***Don't submit*** *this form if you have, or are eligible to get, a U.S. social security number (SSN).*

Application type (check one box):
☐ Apply for a new ITIN
☐ Renew an existing ITIN

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b**, **c**, **d**, **e**, **f**, or **g**, **you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a ☐ Nonresident alien required to get an ITIN to claim tax treaty benefit (you must also check and complete box h (see instructions))
b ☐ Nonresident alien filing a U.S. federal tax return
c ☐ U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
d ☐ Dependent of U.S. citizen/resident alien
e ☐ Spouse of U.S. citizen/resident alien
If **d**, enter relationship to U.S. citizen/resident alien (see instructions) _____
If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) _____
f ☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception (if claiming an exception, you must also check and complete box h (see instructions))
g ☐ Dependent/spouse of a nonresident alien holding a U.S. visa
h ☐ Other (see instructions) _____
Additional information for **a** and **f**: Enter treaty country _____ and treaty article number _____

Name (see instructions)

	1a First name	Middle name	Last name
Name at birth if different . . .	**1b** First name	Middle name	Last name

Applicant's Mailing Address

2 Street address, apartment number, or rural route number. **If you have a P.O. box, see separate instructions.**

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) Address (see instructions)

3 Street address, apartment number, or rural route number. **Don't use a P.O. box number.**

City or town, state or province, and country. Include postal code where appropriate.

Birth Information

4 Date of birth (month / day / year) / /	Country of birth	City and state or province (optional)	**5** ☐ Male ☐ Female

Other Information

6a Country(ies) of citizenship	**6b** Foreign tax I.D. number (if any)	**6c** Type of U.S. visa (if any), number, and expiration date

6d Identification document(s) submitted. (Complete for the first document submitted. For multiple documents, see instructions)
☐ Passport ☐ Driver's license/State I.D. ☐ USCIS documentation ☐ Other _____
Issued by: _____ Date of entry into the United States (MM/DD/YYYY): / /
Number: _____ Exp. date: / /

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?
☐ **No/Don't know.** Skip line 6f.
☐ **Yes.** Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN **ITIN** ☐☐☐ – ☐☐ – ☐☐☐☐ **IRSN** ☐☐☐ – ☐☐ – ☐☐☐☐
and name under which it was issued _____ First name _____ Middle name _____ Last name

6g Name of college/university or company (see instructions) _____
City and state _____ Length of stay _____

Sign Here

Keep a copy for your records.

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 share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

Signature of applicant (if delegate, see instructions)	Date (month / day / year) / /	Phone number
Name of delegate, if applicable (type or print)	Delegate's relationship to applicant ☐ Parent ☐ Power of attorney ☐ Court-appointed guardian	

Acceptance Agent's Use ONLY

Signature	Date (month / day / year) / /	Phone / Fax
Name and title (type or print)	Name of company	EIN / PTIN / Office code