



Supporting Documentation FAQs

IRS Guidelines

Whether you are applying for a new ITIN or renewing an existing ITIN, you must provide documentation that meets the following requirements. As outlined in *Instructions for Form W-7*:

1. You must submit documentation to establish your identity and your connection to a foreign country (“foreign status”). Applicants claimed as dependents must also prove U.S. residency unless the applicant is a dependent of U.S. military personnel stationed overseas or the applicant is from Canada or Mexico and is claimed for any allowable tax benefit other than the credit for other dependents (ODC). Dependent applicants claimed for ODC must submit proof of U.S. residency unless they are dependents of U.S. military personnel stationed overseas.

2. You must submit original documents, or certified copies of these documents from the issuing agency, that support the information provided on Form W-7. A certified copy of a document is one that the original issuing agency provides and certifies as an exact copy of the original document and contains an official stamped seal from the agency. You may be able to request a certified copy of documents at an embassy or consulate. However, services may vary between countries, so it’s recommended that you contact the appropriate consulate or embassy for specific information.

Original documents you submit will be returned to you at the mailing address shown on your Form W-7. You don’t need to provide a return envelope. Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents and to ensure the secure delivery of valuable documents, such as passports. The IRS will then return the documents in the envelope provided by the applicant. If your original documents aren’t returned within 60 days, you can call the IRS. If you will need your documents for any purpose within 60 days of submitting your ITIN application, you may wish to apply in person at an IRS Taxpayer Assistance Center or contact your CAA.

3. The documentation you provide must be current (that is, not expired at the time you submit your application).

There are 13 acceptable documents, as shown in the following table. At least one document must contain your photograph, unless you’re a dependent under age 14 (under age 18 if a student). You may later be required by the IRS to provide a certified translation of foreign-language documents.”



Table of Supporting Documentation

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	x	x
U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x
Visa issued by the U.S. Department of State	x	x
U.S. driver's license		x
U.S. military identification card		x
Foreign driver's license		x
Foreign military identification card	x	x
National identification card (must contain name, photograph, address, date of birth, and expiration date)	x	x
U.S. state identification card		x
Foreign voter's registration card	x	x
Civil birth certificate	x**	x
Medical records (valid only for dependents under age 6)	x**	x
School records (valid only for a dependent under age 24, if a student)	x**	x
<p>* Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn't have a date of entry into the United States. See Proof of U.S. residency for applicants who are dependents below.</p> <p>** May be used to establish foreign status only if documents are foreign.</p>		



Reference:

IRS.gov (Instructions for Form W-7)