



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**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 } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) _____
e ☐ Spouse of U.S. citizen/resident alien } 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
	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 (IRS)? ☐ 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
			Office code