Form W-7 package: IDs and papers per applicant

Copy the ID section once per applicant: the filer, the spouse and each dependent. Tick a line only when the original or certified copy is in hand and not expired.

Client or engagement

The forms and the return

- [ ] Form W-7 for the primary filer
  Signed, reason box checked; use Form W-7(SP) for Spanish notices
- [ ] Form W-7 for the spouse, if claimed or filing jointly
  Separate form, same return
- [ ] Form W-7 for each dependent claimed
  Relationship to the filer written in when reason d is checked
- [ ] Federal return: Form 1040 or Form 1040-NR
  Original, SSN box blank for each applicant, all W-7s on the front
- [ ] Exception papers if no return is attached
  For example, a letter from the bank, school or withholding agent

Identity and foreign status (per applicant)

- [ ] Valid passport, or a certified copy from the issuing agency
  Stand-alone; include U.S. visa pages if a visa is required
- [ ] If no passport: national ID card with photo, address, birth date and expiry
  Proves identity and foreign status
- [ ] If no passport: U.S. visa, USCIS photo ID or foreign voter’s card
  Pair with a second document from the IRS list
- [ ] Driver’s license, U.S. state ID or military ID
  Proves identity only; pair it with a foreign status document
- [ ] Civil birth certificate
  Required for dependents under 18 without a passport
- [ ] Certified English translation of foreign-language papers
  Only if the IRS asks; keep the translator’s details

Dependents: U.S. residency proof

- [ ] Under 6: U.S. medical record
  Shot record, or signed and dated provider letter on letterhead
- [ ] School age: U.S. school record
  Report card or transcript from the school; under 24 only

- [ ] U.S. state ID, driver’s license or visa for the dependent
  Any one that fits the age band and is current
- [ ] Proof of the relationship claimed
  Birth certificate or adoption papers linking child and filer

Sending and follow-up

- [ ] Chosen route: mail, Taxpayer Assistance Center, VITA site or CAA
  In person keeps most originals in the client’s hands
- [ ] Proof of mailing to the Austin ITIN Operation
  Postal receipt or the private carrier’s written proof
- [ ] Prior-year return showing when the ITIN was last used
  Tells you whether the number has expired and needs renewal
- [ ] SSN status of each spouse and each child
  Sets whether the return can claim the CTC or only the credit for other dependents
- [ ] IRS notice on the application
  Assignment letter, a request for more papers, or a rejection