



U.S. ARMY OKINAWA

★TORII STATION★



LEGAL ASSISTANCE

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APPLYING FOR OR RENEWING AN IRS ITIN FOR A FOREIGN FAMILY MEMBER

Adapted from an article at Camp Humphreys

Purpose. To provide general information regarding the process for applying for an Internal Revenue Service (IRS) Individual Taxpayer Identification Number (ITIN) for foreign family members acquired overseas.

Background. An ITIN is a tax processing number issued by the IRS. The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA). More detailed information, including Form W-7 (Application for IRS Individual Taxpayer Identification Number), Instructions for Form W-7, and Publication 1915 (Understanding Your IRS Individual Taxpayer Identification Number), can be found at the following link: <https://www.irs.gov/individuals/individual-taxpayer-identification-number>

WHO CANNOT APPLY FOR AN ITIN

1. If eligible to apply for an SSN, an ITIN application cannot be submitted unless an SSN application was denied by the SSA (In which case, a copy of the denial letter from the SSA must be submitted with the ITIN application).
2. If an SSN was previously issued by the SSA for limited work purposes (i.e. student in the U.S., temporary work in the U.S., etc.), an ITIN application cannot be submitted unless instructed otherwise by the SSA (in which case, a copy of the instruction letter from the SSA must be submitted with the ITIN application).

E-FILING PROHIBITIONS

If applying for a new ITIN, an original Form W-7 application must be submitted manually with an original Form 1040 Federal tax return (**Form 1040 Federal tax return cannot be e-filed**).

If renewing an existing expiring/expired ITIN prior to filing a Federal tax return, an original Form W-7 renewal application must be submitted manually, with a copy of CP 48 (Notice of ITIN Renewal to File a Tax Return) received from the IRS ITIN office, after which CP 565 (Notice of Renewal of ITIN) will be issued by the IRS ITIN office (**Form 1040 Federal tax return cannot be e-filed until after receipt of CP 565**).

If renewing an existing expired ITIN along with filing a Federal tax return, or CP 48 was never received, an original Form W-7 renewal application must be submitted manually, with an original Form 1040 Federal tax return (**Form 1040 Federal tax return cannot be e-filed**).

APPLYING FOR OR RENEWING AN EXPIRED ITIN

The IRS ITIN application package (Part I & II below) should be assembled in the following order (top to bottom) and affixed with one (1) staple in the upper left corner of the entire package:

Part I (ITIN Application):

- Original signed Form W-7 for ITIN applicant.
Note: ITIN applicant is for the foreign family member (not the U.S. sponsor); however, the U.S. sponsor may sign the application on behalf of a minor foreign family member.
- Original or authenticated copies of both “foreign status” and “identity” documents for ITIN applicant as follows:
 - Spouse and Dependent ITIN Applicant of an Active Duty Member: Obtain notarized copies of “foreign status” and “identity” documents from your local military legal office (no cost).
 - Other Non-Japanese Foreign National ITIN Applicants: Obtain authenticated copies of “foreign status” and “identity” documents from the respective Embassy (cost varies) if authorized (otherwise from the issuing agency).

NOTE: Alternatively, the IRS ITIN office will accept an authenticated copy of any foreign national applicant’s original “foreign status” and “identity” documents if authenticated by the US Embassy (cost \$50.00 each).

A passport is the only “stand-alone document” that proves both “foreign status” and “identity” for spouses and dependents of Active Duty Military. **However, a passport for spouses and dependents of military retirees, DoD civilians, and Invited Contractors, can only be used as a stand-alone document if it contains a U.S. Date of Entry (DOE) (unless from Canada or Mexico).** See Supporting Documentation Requirements in the Instructions for Form W-7).

- (If applicable) Form 2848 (Power of Attorney and Declaration of Representative) or Form 8821 (Tax Information Authorization) to authorize US sponsor to inquire into application status.
- (If applicable) Original SSN Denial Letter from SSA (if otherwise qualified for an SSN).
- (If applicable) Original Instruction Letter from SSA if not authorized to use temporary SSN previously issued for tax purposes (i.e. student in the U.S., temporary work in the U.S., etc.).
- (If applicable) Original signed Form W-7, and original or authenticated copies of “foreign status” and “identity” documents, for each additional foreign family member.

Part II (Federal Tax Return):

- (If Applicable) Original signed Form 1040-X.
- Original signed Form 1040 (or copy if submitting Form 1040-X).
- Tax schedules (as appropriate).
- Form W-2’s (as appropriate).

RENEWING AN UNEXPIRED ITIN:

The IRS ITIN application package should be assembled in the following order (top to bottom) and affixed with a staple in the upper left corner of the entire package:

- Original signed Form W-7 for ITIN applicant (follow same instructions from previous section).
- Copy of CP 48 (Notice of ITIN Renewal to File a Tax Return)
- Original or authenticated copies of “foreign status” and “identity” documents for ITIN applicant (follow same instructions as previous section).
- (If applicable) Form 2848 (Power of Attorney and Declaration of Representative) or Form 8821 (Tax Information Authorization) to authorize US sponsor to inquire into application status.

- (If applicable) Original signed Form W-7, copy of CP 48 (Notice of ITIN Renewal to File a Tax Return), and original or authenticated copies of “foreign status” and “identity” documents, for each additional foreign family member.

REVIEWING FORMS W-7, 1040 & 1040-X

Form W-7 ITIN applications will be rejected if not properly completed, and below are some of the common reasons applications have been rejected:

- Wrong block checked under reason you’re submitting Form W-7 (“d” for foreign national dependent child/parent, or “e” for foreign national spouse).
- Block “d” or “e” under reason you’re submitting Form W-7 not listing both name and SSN of sponsor (missing either name or SSN).
- Block “d” or “e” under reason you’re submitting Form W-7 has SSN listed not matching SSN on Form 1040 (typo error).
- Block “3” listing sponsor’s name, rather than foreign national applicant’s name (the foreign national family member is the applicant)
- Block “3” not listing physical resident address of foreign national applicant (do not leave blank, do not list APO mailing address, or do not list “same as above”)
- Block “6d” listing other than passport data when passport was used as stand-alone document.
- Application not signed or sponsor signing application on behalf of adult foreign national applicant without submitting delegation authority documentation (i.e. power-of-attorney, court-appointed guardianship).
- Property authenticated supporting documents not submitted (cannot make and submit your own photocopies).

Form 1040 and Form 1040-X will be rejected if not properly completed, or processed based on substantiated information provided, and below are some of the common issues that have occurred:

- Joint return form not signed by foreign national spouse.
- No EFT refund: Some tax software programs will replace the refund banking information with “X’s” when printing hardcopies. Since ITIN applications are manually filed, the IRS can only see what’s physically displayed on the printed form, and the refund will be manually mailed to address listed on the form.

SUBMITTING AN ITIN APPLICATION

The IRS ITIN application package must be mailed to the following address (there is no e-file process):

**Internal Revenue Service
ITIN Operations
P.O. Box 149342
Austin, TX 78714-9342**

ITIN application processing takes approximately three to six months. There is only one (1) office that processes all ITIN applications worldwide. Please keep this in mind when entering a mailing address on the application, or if electing to submit original supporting foreign status/identity documents, in lieu of authenticated documents from the issuing agencies.

Once the IRS ITIN application is approved, the IRS ITIN office will mail CP 565 (Notice of ITIN Assignment) directly to the applicant at the mailing address that was entered on the Form W-7, and the IRS ITIN office will then forward your Federal tax return (Part II above) to the appropriate office for processing.

There is no way to check on the status of your IRS ITIN application being processed, and in most cases, you may actually receive your EFT direct deposit refund before you receive your IRS ITIN through regular mail. However, once your IRS ITIN application is approved, and your tax return (Part II above) is forwarded for processing and logged into the IRS system, you can check the status of your refund at <https://www.irs.gov>, and clicking on the “Get Your Refund Status” link (note the “COVID-19 Mail Processing Delay” notice).

COMMUNICATION WITH THE IRS ITIN OFFICE

If you don't receive your CP 565 from the IRS ITIN office within a reasonable time period after your refund has been received, you can request a CP 565 by having the ITIN applicant (or sponsor for a minor child applicant) submit a signed written request to the IRS ITIN office at the following address (Note: Not same address as ITIN application mailed to):

**Internal Revenue Service
ITIN Operations
Mail Stop 6090-AUSC
3651 S. Interregional Hwy 35
Austin, TX 78741**

The request should include the taxpayer's legal name as it appeared on Form W-7, the assigned ITIN (if known), date of birth, country of citizenship and updated mailing address, if applicable.

If your ITIN application is rejected for any reason, a CP 567 (Notice of Rejection of ITIN Application) will be sent directly to the applicant at the mailing address that was entered on the Form W-7, and will state what specific corrective action (if any) is required. If you moved within the window in which you should have received the CP 567, you can contact the IRS ITIN office using the same procedures and address listed above.

COMMON QUESTIONS AND ANSWERS

Question 1: Why are spouses and dependents of Active Duty Members authorized to obtain notarized copies of their foreign status/identity documents by a military notary for free, but military retirees and DoD civilians have to pay to obtain authenticated copies of the same documents for their spouses and dependents?

Answer: The IRS ITIN office only accepts notarized copies of foreign status/identity document by a military notary for spouses and dependents of Active Duty Members, and unfortunately the IRS ITIN office does not extend this benefit for spouses and dependents of non-Active Duty Members.

Question 2: Why are spouses and dependents of Active Duty Members authorized to submit passports as stand-alone documents without a U.S. Date of Entry (DOE), but military retirees and DoD civilians cannot submit a passport as a stand-alone document for their spouses and dependents unless it has a U.S. Date of Entry (DOE)?

Answer: The IRS ITIN office only accepts passports as stand-alone documents without a U.S. Date of Entry (DOE) for spouses and dependents of Active Duty Members, and unfortunately the IRS ITIN office does not extend this benefit for spouses and dependents of non-Active Duty Members.

Question 3: I'm stationed in Okinawa, but my foreign spouse and her children are currently living in her home country. Can I claim them on my tax return?

Answer: Yes. However, you will need to work together to ensure you get all the proper documents with original signatures before forwarding the packet to the IRS ITIN office.

Question 4: Can I submit a Form W-7 ITIN application for my adopted child from another foreign country?

Answer: Yes. The procedure for submitting an application for a dependent of a U.S. citizen is the same, whether step-children or adopted children.

Question 5: I e-filed my Federal tax return, and although I was married and could have claimed my foreign spouse, I didn't. Can I now claim my spouse?

Answer: Yes. However, you must wait until your filed Federal tax return is processed, and then follow the procedures for filing for an initial ITIN (or renewal ITIN - depending on the situation), and submitting a Form 1040-X to amend your tax return.

Question 6: I e-filed my Federal tax return, and claimed my spouse not realizing that her ITIN had expired. Do I need to do anything?

Answer: Yes. Federal tax returns filed with an expired ITIN will be processed and treated as timely filed, but they will be processed without any exemptions and/or credits claimed and no refund will be paid. You should follow the procedures for filing for a renewal ITIN, along with a Form 1040-X to amend your tax return.

Question 7: I filed the application ITIN application with my Federal tax return, but when tracking my refund I noticed that it listed my filing status as single, and the amount of my refund was reduced. What do I do?

Answer: Wait until you receive CP 567 (Notice of Rejection of ITIN Application) and take corrective action as necessary.

Question 8: How do I file my State tax return after the Form W-7 application is submitted?

A: You must wait until you receive CP 565 (Notice of ITIN Assignment), annotate the issued ITIN on your State tax return, and submit your State tax return to the appropriate State tax office.