

The University of Tennessee

**Internal Revenue Service
Certified Acceptance Agent
Applicant Notice**

The University of Tennessee is a Certified Acceptance Agent for the Internal Revenue Service. As an applicant it is important to understand certain information concerning the filing of a Form W-7, Application for IRS Individual Taxpayer Identification Number.

- The ITIN cannot be used to claim the earned income tax credit under section 32 of the Internal Revenue Code.
- The possession of an ITIN does not change the applicant's immigration status or entitle the applicant to legal employment in the United States.
- The ITIN does not take the place of an SSN or qualify the applicant for Social Security Benefits.
- The applicant may be eligible for an SSN and the circumstances under which he/she may be eligible.
- If the applicant becomes eligible for an SSN at a later date, the ITIN can no longer be used and the applicant must apply for an SSN from the Social Security Administration.
- The Responsible Party must fully explain the application process to the applicant, the information required by the form and instructions, the role of the Acceptance Agent in the process, the extent to which the IRS may communicate information regarding the applicant to the Acceptance Agent, the fact that the form is signed under penalty of perjury, and the consequences of making false statements or providing incorrect or false documentation.

Appendix D