Introduction

In an effort to assign a valid reporting number to all non-resident aliens who may be subject to the United States tax laws but not eligible for a social security number, the Internal Revenue Service (IRS) has developed a process to issue an “Individual Taxpayer identification Number” (ITIN) to such individuals. To assist the IRS in obtaining the documentation required to assign an ITIN, the University has been designated as a “Certified Acceptance Agent.” Appendix A contains the full text of the Certifying Acceptance Agent Agreement between the University and the IRS.

Purpose

The purpose of these Standard Operating Procedures is to set forth the functions and activities required of a Certified Acceptance Agent. As indicated in this documentation, the role of a Certified Acceptance Agent is fulfilled by assisting an individual in completing the necessary documentation and submitting, in a manner prescribed by the IRS, a Form W-7 to the IRS on behalf of the individual without having to furnish supporting evidence.

This procedure and all related forms are available in the Payroll Office Section of the Treasurer’s Office Web Page (http://www.utenn.edu/uwa/to/po/).

General Procedure

Each campus/unit must identify an employee who will act as the University’s Responsible Party and who will be trained in the University’s Standard Operating Procedures. These individuals will be responsible for the following activities:

- Provide a Form W-7 upon request
- Provide an Applicant Notice to each applicant (see appendix D)
- Assist in the completion of the ITIN application form (W-7)
- Review the W-7 application and documentation
- Conduct an interview with the applicant
- Responsible Party and applicant sign the Form W-7
- Complete and sign the Certification (see appendix C)
- Mail the W-7 and Certification to the IRS within five business days
Upon receipt of Form 9844 (showing the ITIN), make a copy for our records and mail the original card to the applicant.

Completion of W-7 Forms

All information should be provided as completely as possible. Refer to the Form W-7 Instructions for more detailed information concerning each field.

Appendix B is a listing of documentation codes that must be inserted in the shaded box entitled ‘FOR IRS USE ONLY’ on Form W-7. The codes identify the documentary evidence listed on the certification to be attached to Form W-7.

Acceptance Agent Section

The Responsible Party should complete all information in this section using his/her name and title. Only a Responsible Party may sign this form.

The University Employer Identification Number (EIN) followed by our campus code must be included in the EIN box in the ‘Acceptance Agent’ section of the form. The EIN will be pre-printed on the form available through our web page but the campus code must be added. See Appendix D for a listing of these codes.

Form W-7 Certification

A Certification must be attached to each W-7 application. This certification states the documents reviewed by the Responsible Party and that the information appears accurate and complete. The Certification must contain the name and telephone number of a person to contact if questions arise during the processing of the Form W-7. See Appendix C for a recommended form.

Required Documentation

The Responsible Party must obtain for review the documentary evidence in support on an ITIN applicant’s claim of alien status and identity. Acceptable documents are:

1. A foreign passport,
2. a valid document issued by the US INS establishing the non-US status and residence of the applicant, or,
3. a foreign birth record. In the case of a birth record, the applicant must also provide one of the following documents: a driver’s license, an identity card, a voter registration card, a school record, a medical record, a marriage record, or a military registration card. The document can be relied upon if it has a photograph of the individual, has an address in a foreign address, has not expired if it has a validity period,
and is not older than three years (regardless of whether it is still valid).

If it appears that the individual is residing in the US, evidence supporting the reasons for the applicant’s ineligibility for a SSN must be obtained from the applicant. In those cases in which a student/scholar could obtain an SSN by showing a letter to the Social Security Administration from our Designated School Official which verifies that the student/scholar is authorized to work under the immigration laws, then the Acceptance Agent should require that the student/scholar obtain such a letter and apply for an SSN. In cases in which the Acceptance Agents still in doubt as to the applicant’s ineligibility for an SSN, the applicant should be requested to secure a letter from the Social Security Administration to confirm ineligibility for an SSN.

Only original and certified copies of documents are acceptable as documentation. In the case of a document issued by a person in a foreign country, the certification is proper only if it is certified by the agency that issued the document, by an embassy or consulate office of that country, by a US embassy or consulate office or by a US Notary Public.

Review of Required Documentation

The Responsible Party on each campus must review the documentation and W-7 application. It is acceptable only if neither the documentation nor the W-7 statements raise any reasonable suspicion that the identity or alien status of the applicant is not as claimed by the applicant.

The Responsible Party on each campus must conduct an interview with the applicant to review the application, documentation, and ineligibility for an SSN. If an interview is not possible the Responsible Party may rely on the information provided in determining the authenticity of the application.

A record of the interview, or the reason for not performing an interview, must be maintained along with copies of all original documentation provided. These copies must be marked so as to make it clear the Responsible Party reviewed and copied original documentation.

Submission of W-7 Forms

Completed ITIN applications, along with the required certification, should be mailed to the following address within five business days of completion:

Internal Revenue Service
11601 Roosevelt Boulevard, D.P. 426
Philadelphia, PA 19255

Procedures have been developed to receive FAX copies of Form W-7. The Service
Center will only be able to receive up to fifty documents at one time. The two FAX numbers are:

Fax  (215) 516-3301
     (215) 516-3272

Receipt of ITIN’s

The IRS will issue an ITIN on a Form 9844, Individual Taxpayer Identification Number (ITIN) card and mail the form to the campus address associated with the campus code provided on the W-7 application. See Appendix A for a listing of these addresses.

The Responsible Party at the campus should make a copy of this form for our records and forward the original card to the ITIN applicant.

Record Retention

The Acceptance Agent must retain copies of all documents related to the application for a period of three calendar years following the year in which the application is mailed to the IRS.