

ITIN APPLICATION PROCESS

Elegibility: To be eligible for ITIN, the number of days spouse and children need to be present in the US:

Children: More than 183 days (less than 183 days, IRS will deny ITIN application)

Spouse: At least 31 days (Less than 31 days, you have to file as Married Separate)

Step 1: If you DO NOT want to mail the original passport to IRS, for each ITIN applicant, please make copies of the following:

1. Photo and address pages of the passport.
2. I-94 (Departure Record), FRONT & REVERSE SIDE which is usually stapled inside the passport. If this is not available, then make sure to make a copy of the passport page where the Department of Homeland Security has stamped the entry date. If either the I-94 and/or US Visa is expired, then a notarized I-797A Notice of Action, from the Dept. of Homeland Security must be attached with the new unexpired I-94 attached to that document at the bottom.
3. Valid & Unexpired US Entry Visa.

Step 2: Complete the Form W-7 for each ITIN Applicant

Step 3: Complete the Federal Tax Return (Form 1040)

Step 4: Decide how you want to get the documents listed on (Step1) certified

These copies need to be certified by either the consulate of the country (e.g. Indian Consulate in San Francisco) or the IRS office. For example, if you live in the bay area you can go to either:

- 1) **IRS Office (Oakland, San Francisco, San Jose) Or**
- 2) **Indian Consulate, 540 Arguello Blvd, San Francisco CA 94118**

Step 5: Submit the Tax Return, Form W-7 (ITIN Application) and certified copies of the passport pages to IRS using one of the methods below:

You have to make an appointment with IRS to drop off the paperwork with IRS . If you are submitting the papers to IRS office remember:

- Not to sign the W-7 Form. It needs to be signed in front of the IRS officer
- All the ITIN applicants needs to be present before the IRS officer (Your spouse and kids needs to go to IRS Office)
- Be sure to sign the Federal Tax Return before submitting to IRS (You can sign and take it there)

You will get the ITIN number and refund within 1 to 2 months after acceptance by IRS

If you have got the copies attested by Consulate office, then mail your Federal Tax Return, Form W-7, original or attested copy of Passport to:

Internal Revenue Service, ITIN Operation, PO Box 149342, Austin, TX 78714-9342

If sending via courier service (recommended), please send Original Passport with return envelope to:

Internal Revenue Service, ITIN Operation, Mail Stop 6090-AUSC 3651 S. Interregional, Hwy 35, Austin, TX 78741-0000 if using FedEx, UPS, etc.

If you are in a place where there is no IRS office that accepts ITIN applications or no consulate office, then you should send the Original Passport by certified mail

It is highly recommended that you WAIT till you receive your ITIN Number to file the State tax returns. Upon receiving the ITIN number, just email me the ITIN number and I can eFile the State Returns for you. Do not mail the state returns, if possible

Hope this is clear enough.