



CLASS OUTLINE

Understanding the Foreign Investment in Real Property Tax Act

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Class Objective: To cover everything that you, as a title and escrow agent, need to know about the Foreign Investment in Real Property Tax Act, commonly known as “FIRPTA”.

1. What is FIRPTA?

(a) Generally

- Historical Background
- Withholding Requirement
- Withholding Certificate
- Obtaining a Refund

(b) Who is considered a Foreign Person?

- FIRPTA Definitions
 - o Non-resident Aliens
 - o Foreign Corporations
 - o Foreign Partnerships, Trusts or Estates
 - o Single-Member LLCs
- Joint ownership

(c) What is the Withholding Requirement?

- Protecting American Taxpayers from Tax Hikes (PATH) Act
- 10 or 15% of the Gross Sales Price
- Withheld and paid to the IRS within 20 days of closing

(d) What are the Exceptions to the Withholding Requirement?

- Sale of residence for \$300,000 or less
- Sale of residence for more than \$300,000 but less than \$1,000,000
- Certification of Non-Foreign Status
- Gifting
- Options to acquire real estate

(e) Does FIRPTA apply to short sale transactions?

2. FIRPTA in the OREF Sale Agreement

- Section 32.2 FIRPTA Tax Withholding Requirement
- Certification of Non-Foreign Status
- Qualified Substitute
- Responsibility of real estate agents

3. What is the Title or Escrow Company's Role?

- Qualified Substitute
- Qualified Substitute Statement
- FIRPTA Compliance

4. What is an ITIN and Why is it Important?

5. The FIRPTA Forms

- Certification of Non-Foreign Status
- IRS Form 8288
- IRS Form 8288-A
- IRS Form 8288-B

6. Questions

Attachments:

- 1) '22 OREF Residential Sale Agreement – FIRPTA Provision
- 2) Certification of Non-Foreign Status
- 3) IRS Form 8288 – U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
- 4) Instructions for IRS Form 8288
- 5) IRS Form 8288-A – Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
- 6) Instructions for IRS Form 8288-A
- 7) IRS Form 8288-B – Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
- 8) Instructions for IRS Form 8288-B
- 9) WFG's Buyer's Statement of Intent to Reside
- 10) WFG's Qualified Substitute Statement
- 11) IRS Form W-7 – Application for IRS Individual Identification Number
- 12) Instructions for IRS Form W-7

32.2. FIRPTA TAX WITHHOLDING REQUIREMENT: The Foreign Investment in Real Property Tax Act ("FIRPTA") requires a buyer to withhold a portion of a Seller's proceeds (up to 15% of the purchase price) if the Seller is a "foreign person" who does not qualify for an exemption. A "foreign person" is generally a person who is not a U.S. citizen or a resident alien (a "green card" holder).

If FIRPTA applies (that is, if Seller is a foreign person), then even if there is an exemption, Buyer and Seller must ask Escrow to assist the parties with FIRPTA compliance (see OREF 092 FIRPTA Advisory). Seller's failure to comply with FIRPTA is a material default under this Agreement.

If FIRPTA does not apply (that is, if Seller is not a foreign person), then Seller will deliver to Escrow a Certification of Non-foreign Status provided by escrow that complies with 26 CFR §1.1445-2 (the "Certificate") prior to Closing. If Seller fails to do so, Seller will be presumed to be a foreign person, and the terms of the previous paragraph will apply. Escrow is instructed to act as a "Qualified Substitute" and provide Buyer with a Qualified Substitute Statement that complies with 26 USC §1445(b)(9) at Closing. /

If Escrow does not agree to assist with FIRPTA compliance (including providing the form Certificate or acting as a Qualified Substitute), then either Buyer or Seller may move Escrow to another Oregon-licensed escrow agent who is willing to assist with FIRPTA compliance, in which case the parties will equally share any cancellation fees. If due to moving Escrow, this transaction cannot be closed by the Closing Date, the Closing Date will be extended by five (5) Business Days to accommodate the move.

Seller's and Buyer's Agents are not experts in FIRPTA and will not act as a transferor or transferee agent or "Qualified Substitute" for purposes of the Withholding Requirement. If FIRPTA may apply in this transaction, Seller and Buyer should promptly consult their own experts familiar with FIRPTA related law and regulations. For further information, see www.irs.gov.

2022 OREF 001 Residential Sale Agreement.

Changes were made to **Section 32.2 FIRPTA Tax Withholding Requirement**, which now includes language that states:

"If Escrow does not agree to assist with FIRPTA compliance (including providing the form Certificate or acting as a Qualified Substitute), then either Buyer or Seller may move Escrow to another Oregon-licensed escrow agent who is willing to assist with FIRPTA compliance, in which case the parties will equally share any cancellation fees. If due to moving Escrow, this transaction cannot be closed by the Closing Date, the Closing Date will be extended by five (5) Business Days to accommodate the move."

Otherwise, the FIRPTA Tax Withholding Requirement section generally remains the same.

CERTIFICATION OF NON-FOREIGN STATUS

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. real property interest must withhold tax if the transferor (seller) is a foreign person. To inform the transferee (buyer) that withholding of tax is not required upon my disposition of a U.S. real property interest, I [Insert Seller's Name] hereby certify under penalties of perjury the following:

I am not a nonresident alien for purposes of U.S. income taxation;

My U.S. taxpayer identification number (Social Security Number) is _____;
and

My home address is:
_____.

I understand that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement I have made could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief, it is true, correct and complete.

Executed this ____ day of April, 2022.

Sample

Escrow No.: 22-000000

**U.S. Withholding Tax Return for Dispositions by Foreign
 Persons of U.S. Real Property Interests**

▶ Go to www.irs.gov/Form8288 for instructions and the latest information.

If this is an amended return, check here

Complete Part I or Part II. Also complete and attach Copies A and B of Form(s) 8288-A.
 Attach additional sheets if you need more space.

Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)

1 Name of buyer or other transferee responsible for withholding. See instructions.	Identifying number
Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
City or town, province or state, country, and ZIP or foreign postal code	Phone number (optional)
2 Description and location of property acquired _____ _____ _____ _____ _____	
3 Date of transfer	4 Number of Forms 8288-A attached
5 Complete all items that apply. Enter dollar amounts on applicable lines. a Amount subject to withholding at 15% ▶ _____ b Amount subject to withholding at 10% ▶ _____ c Withholding is at a reduced rate. See instructions ▶ <input type="checkbox"/>	6 Total amount withheld

Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)

1 Name of entity or fiduciary responsible for withholding. See instructions.	Identifying number
Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
City or town, province or state, country, and ZIP or foreign postal code	Phone number (optional)
2 Description of U.S. real property interest transferred or distributed _____ _____ _____ _____ _____	
3 Date of transfer	4 Number of Forms 8288-A attached
5 Complete all items that apply. Enter dollar amounts on applicable lines. a Amount subject to withholding at 15% ▶ _____ b Amount subject to withholding at 10% ▶ _____ c Amount subject to withholding at 21% ▶ _____ d Withholding is at a reduced rate. See instructions ▶ <input type="checkbox"/> e Large trust election to withhold at distribution ▶ <input type="checkbox"/>	6 Total amount withheld

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of withholding agent, partner, fiduciary, or corporate officer		Title (if applicable)		Date
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

Instructions for Form 8288

(Rev. December 2021)



Department of the Treasury
Internal Revenue Service

(Use with the April 2018 revision of Form 8288.)

U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests

Section references are to the Internal Revenue Code unless otherwise noted.

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Future Developments

For the latest information about developments related to Form 8288 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8288](https://www.irs.gov/Form8288).



These instructions are generally to be used for both section 1445 and 1446(f)(1) withholding.

What's New

- The Tax Cuts and Jobs Act added section 1446(f), effective January 1, 2018, which generally requires that if any portion of the gain on a disposition of an interest in a partnership would be treated under section 864(c)(8) as gain effectively connected within the conduct of a trade or business in the United States, the transferee purchasing the interest in the partnership from a non-U.S. transferee must withhold a tax equal to 10% of the amount realized on the disposition unless an exception to withholding applies.
 - Notice 2018-08, 2018-07 I.R.B. 352, available at [IRS.gov/IRB/2018-07_IRB#NOT-2018-08](https://www.irs.gov/IRB/2018-07_IRB#NOT-2018-08), temporarily suspended the application of section 1446(f) to the disposition of publicly traded partnership (PTP) interests.
 - Notice 2018-29, 2018-16 I.R.B. 495, available at [IRS.gov/IRB/2018-16_IRB#NOT-2018-29](https://www.irs.gov/IRB/2018-16_IRB#NOT-2018-29), which provides interim guidance under

section 1446(f)(1) on withholding related to transfers of interests in partnerships, other than interests that are publicly traded and temporarily suspends withholding under section 1446(f)(4).

- Proposed regulations under section 1446(f), available at [IRS.gov/IRB/2019-27_IRB#REG-105476-18](https://www.irs.gov/IRB/2019-27_IRB#REG-105476-18), were issued on May 7, 2019, for transfers of both non-PTP and PTP interests. During the period that [Notice 2018-29](https://www.irs.gov/IRB/2018-29_IRB#NOT-2018-29) applies, instead of applying the rules described in the Notice, taxpayers and other affected persons may choose to apply Regulations sections 1.1446(f)-1, 1.1446(f)-2, and 1.1446(f)-5 of the proposed regulations in their entirety to all transfers as if they were final regulations.

- T.D. 9926, published on November 30, 2020, available at [IRS.gov/IRB/2020-51_IRB#TD-9926](https://www.irs.gov/IRB/2020-51_IRB#TD-9926), contains final regulations (the section 1446 regulations) relating to withholding and reporting required under section 1446(f)(1), which includes withholding requirements that apply to brokers effecting transfers of interests in PTPs and withholding under section 1446(f)(4) (partnership withholding on distributions to a transferee that failed to withhold under section 1446(f)(1)). The section 1446(f) regulations also revise certain requirements under section 1446(a) relating to withholding and reporting on distributions made by PTPs.

- The provisions of the section 1446(f) regulations relating to withholding and reporting on transfers of interests in partnerships generally apply to transfers occurring on or after January 29, 2021. However, in accordance with Notice 2021-51, 2021-36 I.R.B. 361, available at [IRS.gov/IRB/2021-36_IRB#NOT-2021-51](https://www.irs.gov/IRB/2021-36_IRB#NOT-2021-51), the following provisions of the section 1446(f) regulations apply to transfers and distributions occurring on or after January 1, 2023: withholding on


transfers of PTP interests; the revisions included in the section 1446(f) regulations relating to withholding on PTP distributions under section 1446(a); and partnership withholding under section 1446(f)(4) on distributions to a transferee that failed to withhold under section 1446(f)(1). These instructions have been updated to incorporate the use of this form by a transferee of a non-PTP interest required to withhold under section 1446(f)(1) on the amount realized from the transfer.

- The *General Instructions* have been subdivided into two major sections, [General Instructions for Section 1445 Withholding](#) and [General Instructions for Section 1446\(f\)\(1\) Withholding](#).

General Instructions


Purpose of Form

Section 1445 withholding. A withholding obligation under section 1445 is generally imposed on the buyer or other transferee (withholding agent) when a U.S. real property interest (USRPI) is acquired from a foreign person. The withholding obligation also applies to foreign and domestic corporations, qualified investment entities (QIEs), and the fiduciaries of certain trusts and estates. This withholding serves to collect U.S. tax that may be owed by the foreign person. Use Form 8288 to report and transmit the amount withheld.

 *If an exception applies, you may be required to withhold at a reduced rate or you may not be required to withhold. See [Exceptions to Section 1445 Withholding](#), later.*

Section 1446(f)(1) withholding. Section 1446(f)(1) generally imposes a withholding obligation on the buyer or other transferee (withholding agent) when an interest in a partnership is acquired from a foreign person (transferor) if:

1. The transferor realized a gain on the sale, and
2. Any portion of the gain would be treated under section 864(c)(8) as effectively connected with the conduct of a trade or business within the United States.

 *If an exception applies, you may be required to withhold at a reduced rate or you may not be required to withhold. See [Exceptions to Section 1446\(f\)\(1\) Withholding on Transfers of Non-PTP Interests](#), later.*

Do not use Forms 8288 and 8288-A for the following distributions.

1. A distribution of effectively connected taxable income by a PTP that is subject to the withholding requirements of section 1446(a).
2. A distribution with respect to gains from the disposition of a USRPI from a trust that is regularly traded on an established securities market is subject to section 1445 but is not reported on Forms 8288 and 8288-A.
3. A dividend distribution by a QIE to a nonresident alien or a foreign corporation that is attributable to gains from sales or exchanges by the QIE of USRPI is not subject to withholding under section 1445 as a gain from the sale or exchange of a USRPI if:
 - a. The distribution is on stock regularly traded on a securities market in the United States; and
 - b. The alien or corporation did not own more than 10% (for dispositions and distributions before December 17, 2015, did not own more than 5% of such stock in the case of a real estate investment trust (REIT)) of that stock at any time during the 1-year period ending on the date of the distribution.

Use Forms 1042 and 1042-S to report and pay over the withheld amounts.

General Instructions for Section 1445 Withholding

A withholding obligation under section 1445 is generally imposed on the buyer or other transferee (withholding agent) when a USRPI is acquired from a foreign person. The withholding obligation also applies to foreign and domestic corporations, QIEs, and the fiduciaries of certain trusts and estates.

Who Must File

A buyer or other transferee of a USRPI, and a corporation, QIE, or fiduciary that is required to withhold tax, must file Form 8288 to report and transmit the amount withheld. If two or

more persons are joint transferees, each is obligated to withhold. However, the obligation of each will be met if one of the joint transferees withholds and transmits the required amount to the IRS.

Amount To Withhold

Generally, you must withhold 15% of the amount realized on the disposition by the [transferor](#), defined later.

Note. Prior to February 17, 2016, the transferor was generally required to withhold 10% of the amount realized on the disposition.

For information about:

- Withholding at 21% (35% for distributions made before January 1, 2018), see [Entities Subject to Section 1445\(e\)](#), later; and
- Withholding at a reduced amount, see [Purchase of residence for \\$1 million or less](#), later.

For information about applying for reduction or elimination of withholding, see [Withholding certificate issued by the IRS](#), later.

Joint transferors. If one or more foreign persons and one or more U.S. persons jointly transfer a USRPI, you must determine the amount subject to withholding in the following manner.

1. Allocate the amount realized from the transfer among the transferors based on their capital contribution to the property. For this purpose, a husband and wife are treated as having contributed 50% each.
2. Withhold on the total amount allocated to foreign transferors.
3. Credit the amount withheld among the foreign transferors as they mutually agree. The transferors must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the foreign transferors.

When To File

A transferee must file Form 8288 and transmit the tax withheld to the IRS by the 20th day after the date of transfer.

You must withhold even if an application for a withholding certificate is or has been submitted to the IRS on the date of transfer. However, you do not have to file Form 8288 and transmit the withholding until the 20th

day after the day the IRS mails you a copy of the withholding certificate or notice of denial. But, if the principal purpose for filing the application for a withholding certificate was to delay paying the IRS the amount withheld, interest and penalties will apply to the period beginning on the 21st day after the date of transfer and ending on the day full payment is made.

Installment payments. You must withhold the full amount at the time of the first installment payment. If you cannot because the payment does not involve sufficient cash or other liquid assets, you may obtain a withholding certificate from the IRS. See the instructions for Form 8288-B for more information.

Where To File

Send Form 8288 with the amount withheld, and copies A and B of Form(s) 8288-A to:

Ogden Service Center
P.O. Box 409101
Ogden, UT 84409

Forms 8288-A Must Be Attached

Anyone who completes Form 8288 must also complete a Form 8288-A for each person subject to withholding. Copies A and B of Form 8288-A must be attached to Form 8288. Copy C is for your records. Multiple Forms 8288-A related to a transaction can be filed with one Form 8288. You are not required to furnish a copy of Form 8288 or 8288-A directly to the transferor.

The IRS will stamp Copy B of each Form 8288-A and will forward the stamped copy to the foreign person subject to withholding at the address shown on Form 8288-A. To receive credit for the withheld amount, the transferor must generally attach the stamped Copy B of Form 8288-A to a U.S. income tax return (for example, Form 1040-NR or 1120-F) or application for early refund filed with the IRS.

Transferor's taxpayer identification number (TIN) missing. If you do not have the transferor's TIN, you must still file Forms 8288 and 8288-A. A stamped copy of Form 8288-A will not be provided to the transferor if the transferor's TIN is not included on that form. The IRS will send a letter to the

transferor requesting the TIN and providing instructions for how to get a TIN. When the transferor provides the IRS with a TIN, the IRS will provide the transferor with a stamped Copy B of Form 8288-A.

Penalties

Under section 6651, penalties apply for failure to file Form 8288 when due and for failure to pay the withholding when due. In addition, if you are required to but do not withhold tax under section 1445, the tax, including interest, may be collected from you. Under section 7202, you may be subject to a penalty of up to \$10,000 for willful failure to collect and pay over the tax. Corporate officers or other responsible persons may be subject to a penalty under section 6672 equal to the amount that should have been withheld and paid over to the IRS.

Definitions for Section 1445 Withholding

Agent. An agent is any person who represents the transferor or transferee in any negotiation with another person (or another person's agent) relating to the transaction or in settling the transaction.

Amount realized. The sum of the cash paid or to be paid (not including interest or original issue discount), the fair market value of other property transferred or to be transferred, and the amount of any liability assumed by the transferee or to which the USRPI is subject immediately before and after the transfer. Generally, the amount realized for purposes of this withholding is the sales or contract price.

Date of transfer. The first date on which consideration is paid or a liability is assumed by the transferee. However, for purposes of sections 1445(e)(2), (3), and (4), and Regulations sections 1.1445-5(c)(1)(iii) and 1.1445-5(c)(3), the date of transfer is the date of distribution that creates the obligation to withhold. Payment of consideration does not include the payment before passage of legal or equitable title of earnest money (other than pursuant to an initial purchase contract), a good-faith deposit, or any similar amount primarily intended to bind the parties to the contract and subject to

forfeiture. A payment that is not forfeitable may also be considered earnest money, a good-faith deposit, or a similar sum.

Domestically controlled QIE. A QIE is domestically controlled if at all times during the testing period less than 50% in value of its stock was held, directly or indirectly, by foreign persons. The testing period is the shorter of:

- The 5-year period ending on the date of the disposition (or distribution), or
- The period during which the entity was in existence.

For the purpose of determining whether a QIE is domestically controlled, the following rules apply.

1. A person holding less than 5% of any class of stock of a QIE which is regularly traded on an established securities market in the United States at all times during the testing period will be treated as a U.S. person unless the QIE has actual knowledge that such person is not a U.S. person.

2. Any stock in a QIE that is held by another QIE will be treated as held by a foreign person if:

- Any class of stock of such other QIE is regularly traded on an established securities market, or
- Such other QIE is a regulated investment company (RIC) that issues certain redeemable securities.

Notwithstanding the above, the stock of the QIE will be treated as held by a U.S. person if such other QIE is domestically controlled.

3. Stock in a QIE that is held by any other QIE not described above will be treated as held by a U.S. person in proportion to the stock ownership of such other QIE which is (or is treated as) held by a U.S. person.

Foreign person. A nonresident alien individual, a foreign corporation that does not have a valid election under section 897(i) to be treated as a domestic corporation, a foreign partnership, a foreign trust, or a foreign estate. A resident alien individual is not a foreign person.

A qualified foreign pension fund or any entity wholly owned by such fund that disposes USRPI or receives a distribution from a REIT is not a

foreign person. See sections 897(l) and 1445(f)(3) for more information.

Qualified investment entity (QIE).

A QIE is:

- Any REIT, and
- Any RIC which is a U.S. real property holding corporation or which would be a U.S. real property holding corporation.

In determining if a RIC is a U.S. real property holding corporation, the RIC is required to include as USRPIs its holdings of stock in a RIC or REIT that is a U.S. real property holding company, even if such stock is regularly traded and the RIC did not own more than 10% of such stock in the case of a REIT (5% for dispositions before December 17, 2015) or 5% of such stock in case of a RIC, and even if such stock is domestically controlled.

For more information, see [Pub. 515](#).

Qualified substitute. For this purpose, a qualified substitute is (a) the person (including any attorney or title company) responsible for closing the transaction, other than the transferor's agent; and (b) the transferee's agent.

Transferee. Any person, foreign or domestic, that acquires a USRPI by purchase, exchange, gift, or any other transfer.

Transferor. For purposes of this withholding, this means any foreign person that disposes of a USRPI by sale, exchange, gift, or any other disposition. A disregarded entity cannot be the transferor for purposes of section 1445. Instead, the person considered as owning the assets of the disregarded entity for federal tax purposes is regarded as the transferor. A **disregarded entity** for these purposes means an entity that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, a qualified REIT subsidiary as defined in section 856(i), or a qualified subchapter S subsidiary under section 1361(b)(3) (B).

Transferee's or transferor's agent. For purposes of section 1445(e), a transferee's or transferor's agent is any person who represents or advises an entity, a holder of an interest in an entity, or a fiduciary with respect to the planning, arrangement, or completion

of a transaction described in sections 1445(e)(1) through (4).

U.S. real property interest (USRPI).

Any interest, other than an interest solely as a creditor, in the following.

1. Real property located in the United States or the U.S. Virgin Islands.
2. Certain personal property associated with the use of real property.
3. A domestic corporation, unless it is shown that the corporation was not a U.S. real property holding corporation during the previous 5 years (or during the period in which the transferor held the interest, if shorter).

A USRPI does not include the following.

1. An interest in a domestically controlled QIE.
2. An interest in a REIT that is held by a qualified shareholder. For the definition of a qualified shareholder, see section 897(k)(3). But see section 897(k)(2)(B) for the cut-back rule if the qualified shareholder has one or more applicable investors.
3. An interest in a corporation that:
 - Did not hold any USRPI as of the date the interest in such corporation is disposed,
 - Has disposed of all its USRPIs in transactions in which the full amount of any gain was recognized as provided in section 897(c)(1)(B), and
 - Neither such corporation nor any predecessor of such corporation was a REIT or a RIC at any time during the shorter of the previous 5 years or the period in which the transferor held the interest.
4. An interest in certain publicly traded corporations, partnerships, and trusts.

See Regulations sections 1.897-1 and 1.897-2 for more information. Also see [Transferred property that isn't a USRPI](#), later.

Withholding agent. For purposes of this return, this means the buyer or other transferee who acquires a USRPI from a foreign person.

Exceptions to Section 1445 Withholding

Withholding at a Reduced Rate

Purchase of residence for \$1 million or less. Withholding is required at a reduced rate of 10% in the case of a disposition of:

- A property which is acquired by the transferee for use by the transferee as a residence, and
- The amount realized for the property is \$1 million or less. However, see *Purchase of residence for \$300,000 or less* below.

Withholding Not Required

Purchase of residence for \$300,000 or less. If one or more individuals acquire U.S. real property for use as a residence and the amount realized (in most cases, the sales price) is \$300,000 or less, no withholding is required.

A USRPI is acquired for use as a residence if you or a member of your family has definite plans to reside in the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer. Do not take into account the number of days the property will be vacant in making this determination. No form or other document is required to be filed with the IRS for this exception; however, if you do not in fact use the property as a residence, the withholding tax may be collected from you.

This exception applies whether or not the transferor (seller) is an individual, partnership, trust, corporation, or other transferor. However, this exception does not apply if the actual transferee (buyer) is not an individual, even if the property is acquired for an individual.

Transferor not a foreign person.

Generally, no withholding is required if you receive a certification of non-foreign status from the transferor, signed under penalties of perjury, stating that the transferor is not a foreign person and containing the transferor's name, address, and TIN (social security number (SSN) or employer identification number (EIN)). A certification of non-foreign status includes a valid Form W-9 submitted by the transferor. The transferor can

give the certification to a [qualified substitute](#) (defined earlier). The qualified substitute gives you a statement, under penalties of perjury, that the certification is in the qualified substitute's possession.

If you receive a certification (or statement), the withholding tax cannot be collected from you unless you knew that the certification (or statement) was false or you received a notice from your agent, the transferor's agent, or the qualified substitute that it was false. The certification must be signed by the individual, a responsible officer of a corporation, a general partner of a partnership, or the trustee, executor, or fiduciary of a trust or estate.

A disregarded entity may not certify that it is the transferor for U.S. tax purposes. Rather, the owner of the disregarded entity is treated as the transferor of the property and must provide the certificate of non-foreign status to avoid withholding under section 1445.

A foreign corporation electing to be treated as a domestic corporation under section 897(i) must attach to the certification a copy of the acknowledgment of the election received from the IRS. The acknowledgment must state that the information required by Regulations section 1.897-3 has been determined to be complete. If the acknowledgment is not attached, you may not rely on the certification. Keep any certification of non-foreign status you receive in your records for 5 years after the year of transfer.

You may also use other means to determine that the transferor is not a foreign person. But if you do and it is later determined that the transferor is a foreign person, the withholding tax may be collected from you.

Late notice of false certification. If, after the date of transfer, you receive a notice from your agent, the transferor's agent, or the qualified substitute that the certification of non-foreign status is false, you do not have to withhold on consideration paid before you received the notice. However, you must withhold the full 15% of the amount realized from any consideration that remains to be paid, if possible. You must do this by withholding and paying over the entire amount of each successive payment

of consideration until the full 15% has been withheld and paid to the IRS. These amounts must be reported and transmitted to the IRS by the 20th day following the date of each payment.

Transferred property that isn't a USRPI. If you acquire an interest in property that is not a USRPI (defined under [U.S. real property interest \(USRPI\)](#), earlier), withholding is generally not required. A USRPI includes certain interests in U.S. corporations, as well as direct interests in real property and certain associated personal property.

No withholding is required on the acquisition of an interest in a domestic corporation if (a) any class of stock of the corporation is regularly traded on an established securities market; or (b) the transferee receives a statement issued by the corporation that the interest is not a USRPI, unless you know that the statement is false or you receive a notice from your agent or the transferor's agent that the statement is false. A corporation's statement may be relied on only if it is dated not more than 30 days before the date of transfer.

Late notice of false statement. If, after the date of transfer, you receive a notice indicating that the statement is false, see [Late notice of false certification](#), earlier.

Generally, no withholding is required on the acquisition of an interest in a foreign corporation. However, withholding may be required if the foreign corporation has made the election under section 897(i) to be treated as a domestic corporation.

Transferor's nonrecognition of gain or loss. You may receive a notice from the transferor signed under penalties of perjury stating that the transferor is not required to recognize gain or loss on the transfer because of a nonrecognition provision of the Internal Revenue Code (see Temporary Regulations section 1.897-6T(a)(2)) or a provision in a U.S. tax treaty. You may rely on the transferor's notice, and not withhold, unless (a) only part of the gain qualifies for nonrecognition, or (b) you know or have reason to know that the transferor is not entitled to the claimed nonrecognition treatment.

No particular form is required for this notice. By the 20th day after the date of transfer, you must send a copy of the notice of nonrecognition (with a cover letter giving your name, address, and TIN) to:

Ogden Service Center
P.O. Box 409101
Ogden, UT 84409

See Regulations section 1.1445-2(d) (2) for more information on the transferor's notice of nonrecognition.

Note. A notice of nonrecognition cannot be used for the exclusion from income under section 121, like-kind exchanges that do not qualify for nonrecognition treatment in their entirety, and deferred like-kind exchanges that have not been completed when it is time to file Form 8288. In these cases, a withholding certificate issued by the IRS, as described next, must be obtained.

Withholding certificate issued by the IRS. A withholding certificate may be issued by the IRS to reduce or eliminate withholding on dispositions of USRPIs by foreign persons. Either a transferee or transferor may apply for the certificate. The certificate may be issued if:

- Reduced withholding is appropriate because the 10%, 15%, or 21% (35% for distributions made before January 1, 2018) amount exceeds the transferor's maximum tax liability;
- The transferor is exempt from U.S. tax or nonrecognition provisions apply; or
- The transferee or transferor enters into an agreement with the IRS for the payment of the tax.

An application for a withholding certificate must comply with the provisions of Regulations sections 1.1445-3 and 1.1445-6, and Rev. Proc. 2000-35, 2000-35 I.R.B. 211. You can find Rev. Proc. 2000-35 at [IRS.gov/pub/irs-irbs/irb00-35.pdf](#). In certain cases, you may use Form 8288-B to apply for a withholding certificate. The IRS will normally act on an application by the 90th day after a complete application is received.

If you receive a withholding certificate from the IRS that excuses withholding, you are not required to file Form 8288. However, if you receive a withholding certificate that reduces (rather than eliminates)

withholding, there is no exception to withholding, and you are required to file Form 8288. Attach a copy of the withholding certificate to Form 8288. See [When To File](#) under *General Instructions for Section 1445 Withholding*, earlier, for more information.

No consideration paid. Withholding is not required if the amount realized by the transferor is zero (for example, the property is transferred as a gift and the recipient does not assume any liabilities or furnish any other consideration to the transferor).

Options to acquire USRPIs. No withholding is required with respect to any amount realized by the grantor on the grant or lapse of an option to acquire a USRPI. However, withholding is required on the sale, exchange, or exercise of an option.

Property acquired by a governmental unit. If the property is acquired by the United States, a U.S. state or possession or political subdivision, or the District of Columbia, withholding is generally not required.

For rules that apply to foreclosures, see Regulations section 1.1445-2(d)(3).

Applicable wash sale transaction. If a distribution from a domestically controlled QIE is treated as a distribution of a USRPI only because an interest in the entity was disposed of in an applicable wash sale transaction, withholding is generally not required. See section 897(h)(5).

Late Filing of Certification or Notice

You may be eligible for relief for a late filing if a statement or notice was not provided to the relevant person or the IRS by the specified deadline and if you have reasonable cause for the failure to make a timely filing. Once you become aware that you have failed to timely file certain certificates or notices, you must file the required certification or notice with the appropriate person or the IRS. Also include the following.

- A statement at the top of the document(s) that it is “FILED PURSUANT TO REV. PROC. 2008-27.”
- An explanation describing why the failure was due to reasonable cause.

Within the explanation, provide that you filed with, or obtained from, an appropriate person the required certification or notice.

The completed certification or notice attached to the explanation must be sent to:

Ogden Service Center
P.O. Box 409101
Ogden, UT 84409

For more information, see Rev. Proc. 2008-27, 2008-21 I.R.B. 1014, available at [IRS.gov/IRB/2008-21_IRB#RP-2008-27](#).

Liability of Agents

If you (or the [qualified substitute](#)) received (a) a transferor’s certification of non-foreign status, or (b) a corporation’s statement that an interest is not a USRPI, and the [transferee’s or transferor’s agent](#), or the substitute, knows the document is false, the agent (or substitute) must notify you. If notification is not provided, the agent (or substitute) will be liable for the tax that should have been withheld, but only to the extent of the agent’s (or substitute’s) compensation from the transaction.

If you (or the substitute) receive a notice of false certification or statement from your [agent](#), the transferor’s agent, or the qualified substitute, you must withhold tax as if you had not received a certification or statement. See [Late notice of false certification](#), earlier.

A person is not treated as an agent if the person only performs one or more of the following acts in connection with the transaction.

1. Receiving and disbursing any part of the consideration.
2. Recording any document.
3. Typing, copying, and other clerical tasks.
4. Obtaining title insurance reports and reports concerning the condition of the property.
5. Transmitting documents between the parties.
6. Functioning exclusively in his or her capacity as a representative of a condominium association or cooperative housing corporation. This exemption includes the board of directors, the committee, or other governing body.

Entities Subject to Section 1445(e)

Withholding is required on certain distributions and other transactions by domestic or foreign corporations, QIEs, trusts, and estates. A domestic trust or estate must withhold 21% (35% for distributions made before January 1, 2018) of the amount distributed to a foreign beneficiary from a “U.S. real property interest account” that it is required to establish under Regulations section 1.1445-5(c)(1)(iii). A foreign corporation that has not made the election under section 897(i) must withhold 21% (35% for distributions made before January 1, 2018) of the gain it recognizes on the distribution of a USRPI to its shareholders. Certain domestic corporations are required to withhold tax on distributions to foreign shareholders.

No withholding is required on the transfer of an interest in a domestic corporation if any class of stock of the corporation is regularly traded on an established securities market. Also, no withholding is required on the transfer of an interest in a PTP or trust.

No withholding will be required with respect to an interest holder if the entity or fiduciary receives a certification of non-foreign status from the interest holder. A certification of non-foreign status includes a valid Form W-9 submitted by the transferor. An entity or fiduciary may also use other means to determine that an interest holder is not a foreign person, but if it does so and it is later determined that the interest holder is a foreign person, the withholding may be collected from the entity or fiduciary.

Section 1445(e)(1) Transactions

Partnerships. A domestic partnership that is not publicly traded must withhold tax under section 1446(a) on effectively connected taxable income allocated to its foreign partners and must file Forms 8804 and 8805. A PTP or nominee must generally withhold tax under section 1446(a) on distributions to its foreign partners and must file Forms 1042 and 1042-S. Because a domestic partnership that disposes of a USRPI is required to withhold under section

1446(a), it is not required to withhold under section 1445(e)(1).

Trusts and estates. If a domestic trust or estate disposes of a USRPI, the amount of gain realized must be paid into a separate “USRPI account.” For these purposes, a domestic trust is one that does not make the large trust election (explained below), is not a QIE, and is not publicly traded. The fiduciary must withhold 21% (35% for distributions made before January 1, 2018) of the amount distributed to a foreign person from the account during the tax year of the trust or estate in which the disposition occurred. The withholding must be paid over to the IRS within 20 days of the date of distribution. Special rules apply to grantor trusts. See Regulations section 1.1445-5 for more information and how to compute the amount subject to withholding.

Large trust election. Trusts with more than 100 beneficiaries may make an election to withhold upon distribution rather than at the time of transfer. The amount to be withheld from each distribution is 21% (35% for distributions made before January 1, 2018) of the amount attributable to the foreign beneficiary’s proportionate share of the current balance of the trust’s section 1445(e)(1) account. This election does not apply to any QIE or to any publicly traded trust. Special rules apply to large trusts that make recurring sales of growing crops and timber.

A trust’s section 1445(e)(1) account is the total net gain realized by the trust on all section 1445(e)(1) transactions after the date of the election, minus the total of all distributions made by the trust after the date of the election from such total net gain. See Regulations section 1.1445-5(c)(3) for more information.

Section 1445(e)(2) Transactions

A foreign corporation that distributes a USRPI must generally withhold 21% (35% for distributions made before January 1, 2018) of the gain recognized by the corporation. No withholding or reduced withholding is required if the corporation receives a withholding certificate from the IRS.

Section 1445(e)(3) Transactions

Generally, a domestic corporation that distributes any property to a foreign person that holds an interest in the corporation must withhold 15% (10% for distributions before February 17, 2016) of the fair market value of the property distributed if:

- The foreign person’s interest in the corporation is a USRPI under section 897; and
- The property is distributed in redemption of stock under section 302, in liquidation of the corporation under sections 331 through 341, or with respect to stock under section 301 that is not made out of the earnings and profits of the corporation.

No withholding or reduced withholding is required if the corporation receives a withholding certificate from the IRS.

Section 1445(e)(4) Transactions

No withholding is required under section 1445(e)(4), relating to certain taxable distributions by domestic or foreign partnerships, trusts, and estates, until the effective date of a Treasury Decision under section 897(e)(2)(B)(ii) and (g).



Though withholding is not currently required under section 1445(e)(4), withholding may be required under section 1446(f)(1) on the amount realized when a domestic or foreign partnership makes a distribution to a foreign partner.

Section 1445(e)(5) Transactions

The transferee of a partnership interest must withhold 15% (10% for dispositions before February 17, 2016) of the amount realized on the disposition by a foreign partner of an interest in a domestic or foreign partnership in which at least 50% of the value of the gross assets consists of USRPIs and at least 90% of the value of the gross assets consists of U.S. real property, interests plus any cash or cash equivalents. However, no withholding is required under section 1445(e)(5) for dispositions of interests in other partnerships, trusts, or estates until the effective date of a Treasury Decision under section

897(g). No withholding is required if, no earlier than 30 days before the transfer, the transferee receives a statement signed by a general partner under penalties of perjury that at least 50% of the value of the gross assets of the partnership does not consist of USRPIs or that at least 90% of the value of the gross assets does not consist of USRPIs, plus cash or cash equivalents. The transferee may rely on the statement unless the transferee knows it is false or the transferee receives a false statement notice pursuant to Regulations section 1.1445-4.



A disposition of a partnership interest that meets this exception may instead be subject to withholding under section 1446(f)(1). See [Transfers of Partnership Interests Subject to Withholding Under Sections 1445\(e\)\(5\) and 1446\(f\)\(1\)](#), later.

Section 1445(e)(6) Transactions

A QIE must withhold 21% (35% for distributions made before January 1, 2018) of a distribution to a nonresident alien or a foreign corporation that is treated as gain realized from the sale or exchange of a USRPI. No withholding under section 1445 is required on a distribution to a nonresident alien or foreign corporation if the distribution is on stock regularly traded on a securities market in the United States and the alien or corporation did not own more than 10% (for distributions before December 17, 2015, did not own more than 5% of such stock in case of a REIT) of that stock at any time during the 1-year period ending on the date of distribution.

A distribution made after December 17, 2015, by a REIT is generally not treated as gain from the sale or exchange of a USRPI if the shareholder is a qualified shareholder (as described in section 897(k)(3)).

General Instructions for Section 1446(f)(1) Withholding

Section 1446(f) generally imposes a withholding obligation on the buyer or other transferee (withholding agent) when an interest in a partnership is acquired from a foreign person (transferor) if:

1. The transferor realized a gain on the sale, and
2. Any portion of the gain would be treated under section 864(c)(8) as effectively connected with the conduct of a trade or business within the United States (effectively connected gain).

A transfer can occur when a partnership distribution results in gain under section 731. Under section 1446(f)(4), if the transferee fails to withhold any required amount, the partnership must deduct and withhold from distributions to the transferee the amount that the transferee failed to withhold (plus interest).

Who Must File

Unless any of exceptions 1 through 5 of the [Exceptions to Section 1446\(f\)\(1\) Withholding on Transfers of Non-PTP Interests](#), later, applies, a buyer or other transferee of a partnership interest must file Form 8288 to report and transmit the amount withheld.

Amount To Withhold

Generally, you must withhold 10% of the amount realized on the disposition by the [transferor](#), defined later.

When To File

A transferee must file Form 8288 and transmit the tax withheld to the IRS by the 20th day after the date of transfer.

Where To File

Send Form 8288 with the amount withheld, and copies A and B of Form(s) 8288-A to:

Ogden Service Center
P.O. Box 409101
Ogden, UT 84409

Forms 8288-A Must Be Attached

Anyone who completes Form 8288 must also complete a Form 8288-A for each person subject to withholding. Copies A and B of Form 8288-A must be attached to Form 8288. Copy C is for your records. Multiple Forms 8288-A related to a transaction can be filed with one Form 8288. You are not required to furnish a copy of Form 8288 or 8288-A directly to the transferor.

The IRS will stamp Copy B of each Form 8288-A and will forward the stamped copy to the foreign person

subject to withholding at the address shown on Form 8288-A. To receive credit for the withheld amount, the transferor must generally attach the stamped Copy B of Form 8288-A to a U.S. income tax return (for example, Form 1040-NR or 1120-F).

Transferor's taxpayer identification number (TIN) missing. If you do not have the transferor's TIN, you must still file Forms 8288 and 8288-A. A stamped copy of Form 8288-A will not be provided to the transferor if the transferor's TIN is not included on that form. The IRS will send a letter to the transferor requesting the TIN and provide instructions for how to get a TIN. When the transferor provides the IRS with a TIN, the IRS will provide the transferor with a stamped Copy B of Form 8288-A.

Penalties

Under section 6651, penalties apply for failure to file Form 8288 when due and for failure to pay the withholding when due. In addition, if you are required to but do not withhold tax under section 1446(f), the tax, including interest, may be collected from you. Under section 7202, you may be subject to a penalty of up to \$10,000 for willful failure to collect and pay over the tax. Corporate officers or other responsible persons may be subject to a penalty under section 6672 equal to the amount that should have been withheld and paid over to the IRS. See Regulations section 1.1461-3 for other penalties that may apply.

Definitions for Section 1446(f)(1) Withholding

Controlling partner. A partner that, together with any person that bears a relationship described in section 267(b) or 707(b)(1) to the partner, owns directly or indirectly a 50% or greater interest in the capital, profits, deductions, or losses of the partnership at any time within the 12 months before the termination date.

Foreign person. A person that is not a U.S. person, including a qualified intermediary (QI) branch of a U.S. financial institution (as defined in Regulations section 1.1471-1(b)(109)).

TIN. The TIN assigned to a person under section 6109.

Transfer. A sale, exchange, or other disposition, which includes a distribution from a partnership to a partner, as well as a transfer treated as a sale or exchange under section 707(a)(2)(B).

Transferee. Any person, foreign or domestic, that acquires a partnership interest through a transfer, and includes a partnership that makes a distribution.

Transferor. Generally means any person, foreign or domestic, that transfers a partnership interest. In the case of a trust, to the extent all or a portion of the income of the trust is treated as owned by the grantor or another person under sections 671 through 679 (such trust, a grantor trust), the term "transferor" means the grantor or such other person.

Transferor's agent or transferee's agent. Any person who represents the transferor or transferee (respectively) in any negotiation with another person relating to the transaction or in settling the transaction. A person will not be treated as a transferor's agent or a transferee's agent solely because it performs one or more of the activities described in Regulations section 1.1445-4(f)(3) (relating to activities of settlement officers and clerical personnel).

U.S. person. A person described in section 7701(a)(30).

Exceptions to Section 1446(f)(1) Withholding on Transfers of Non-PTP Interests

A transferee, including a partnership when the partner is a distributee, is not required to withhold on the transfer of a non-PTP interest if it properly relies on one of the following six certifications, the requirements of which are more fully described in Regulations section 1.1446(f)-2(b) and [Pub. 515](#). A transferee may not rely on a certification if it has actual knowledge that the certification is incorrect or unreliable. A partnership that is a transferee because it makes a distribution may not rely on its books and records if it knows, or has reason to know, that the information is incorrect or unreliable. A certification must provide the name and address of the person providing it, be signed under penalties of perjury, and

generally include the TIN of the transferor. See Regulations sections 1.1446(f)-1(c)(2)(i) and 1.1446(f)-2(b)(1). Also, separate rules apply if the transfer results from a partnership distribution. Only the certification in exception 6 must be submitted to the IRS.

The certifications in several of the exceptions are based on a determination date. See Regulations section 1.1446(f)-1(c)(4) and [Pub. 515](#) for more information regarding the determination date.

1. Certification of non-foreign status. The transferor provides a certification of non-foreign status signed under penalties of perjury that states that the transferor is not a foreign person, and provides the transferor's name, TIN, and address. A certification of non-foreign status includes a valid Form W-9.

2. Certification of no realized gain. The transferor provides a certification that there was no realized gain on the transfer of the partnership interest (including no ordinary income arising from the application of section 751 and Regulations section 1.751-1) as of the determination date.

3. Certification of less than 10% effectively connected gain. The transferor provides a certification from the partnership stating that:

a. On the deemed sale of the partnership assets in the manner described in Regulations section 1.864(c)(8)-1(c) as of the determination date either (1) the partnership would have no effectively connected gain (or the net amount of its effectively connected gain would be less than the 10% of the total net gain) on all its assets, or (2) the transferor's distributive share of net effectively connected gain resulting from the deemed sale would be less than 10% of the transferor's distributive share of the total net gain; or

b. The partnership was not engaged in a trade or business within the United States at any time during the tax year of the partnership until the date of transfer.

4. Certification of less than 10% effectively connected income (ECI). The transferor provides a certification that:

a. The transferor was a partner in the partnership for the transferor's immediately prior tax year (for which it has already received a Schedule K-1) and the 2 preceding tax years (the look-back period) and had a distributive share of gross income from the partnership in each of these years;

b. The transferor's distributive share of gross ECI from the partnership, and any persons related to the transferor, as reported on a Schedule K-1 (Form 1065) or other statement required by the partnership, was less than \$1 million for each of the tax years during the look-back period;

c. The transferor's distributive share of partnership gross ECI, as reported on a Schedule K-1 (Form 1065) or other statement required by the partnership, for each year during the look-back period, was less than 10% of its total distributive share of partnership gross income; and

d. For each year during the look-back period, the transferor's distributive share of partnership ECI or gain (or losses properly allocated and apportioned to that income) has been timely reported on a federal income tax return of the transferor (or if the transferor was a partnership, its direct or indirect nonresident alien and foreign corporate partners) and any tax due with respect to such amounts have been timely paid, provided the return was required to be filed when the transferor furnishes the certification.

5. Certification of nonrecognition. The transferor provides a certification that it is not required to recognize any gain or loss with respect to the transfer by reason of the operation of a nonrecognition provision of the Internal Revenue Code. The certification must briefly describe the transfer and provide the relevant law and facts relating to the certification.

This exception does not apply if only a portion of the gain is not recognized. In that case, the transferor may be able to provide a [Certification of maximum tax liability](#), later, if the requirements under Regulations section 1.446(f)-2(c)(4)(v) are met.

6. Certification that an income tax treaty applies. The transferor

provides a certification using Form W-8BEN or W-8BEN-E, as applicable, or applicable substitute form that meets the requirements under Regulations section 1.1446-1(c)(5) that the transferor is not subject to tax on any gain from the transfer pursuant to an income tax treaty. The form should contain the information necessary to support the claim for treaty benefits. Within 30 days after the date of the transfer, the transferee must mail certain information, plus a copy of the certificate, to the IRS, at the address in [Where To File](#), earlier.

The transferor may not provide this certification if any portion of the gain is subject to tax. In that case, the transferor may be able to provide a [Certification of maximum tax liability](#), later, if the requirements under Regulations section 1.1446(f)-2(c)(4)(vi) are met.

Special rules when a non-PTP makes a distribution. A non-PTP making a distribution to a partner may generally rely on any of the above exceptions, with the following certain additional considerations.

- In exception 2, the no realized gain exception, a distributing partnership may generally rely on its books and records or on a certification from the distributee partner.
- In exception 4, the less than 10% ECI exception, a distributing partnership may generally rely on its books and records, but must also obtain a representation from the distributee partner stating that the distributee partner satisfies the reporting and tax payment requirements with respect to the partnership's ECI for the look-back period.

Determining the Amount To Withhold

In general, the transferee must withhold 10% of the amount realized. The amount realized includes the following.

1. The cash paid (or to be paid),
2. The fair market value of property transferred (or to be transferred),
3. The amount of any liabilities assumed by the transferee or to which the partnership interest is subject, and

4. The selling partner's relief from the partner's share of the partnership liabilities.

The rules for determining the amount to withhold are contained in Regulations section 1.1446(f)-2(c). See also [Pub. 515](#). If certain requirements are met, the transferee may rely on a certification of the amount of the transferor's share of partnership liabilities reported on the most recent Schedule K-1 (Form 1065) issued by the partnership or a certification from a partnership that provides the amount of the transferor's share of partnership liabilities as of the determination date.

Modified amount realized. If a foreign partnership is the transferor, separate rules may apply to determine a modified amount realized. The modified amount realized is determined by multiplying the amount realized by the aggregate percentage computed as of the determination date. The aggregate percentage is the percentage of the gain (if any) arising purpose. A presumed foreign taxable person is any person that has not provided a certificate of non-foreign status, as previously described in the exception 1 to withholding, or a certification that pursuant to a tax treaty no portion of the foreign taxable person's gain is subject to tax. The certification the transferor foreign partnership provides does not need to be submitted to the IRS.

Lack of money or property or lack of knowledge regarding liabilities. Under certain circumstances, the amount that the transferee would have been required to withhold would be more than the amount that the transferee will pay to the transferor. When this occurs, withholding 100% of the amount paid will satisfy the transferee's withholding requirement per Regulations section 1.1446(f)-2(c)(3). These circumstances are if:

1. The amount otherwise required to be withheld would exceed the amount realized determined without regard to the decrease in the transferor's share of partnership liabilities, or
2. The transferee is unable to determine the amount realized because it does not have actual knowledge of the transferor's share of partnership liabilities (and has not

received or cannot rely on a certification of the transferor's share of partnership liabilities received from the transferor (including the most recent Schedule K-1 or K-3) or a certification of the transferor's share of liabilities received from the partnership).

Certification of maximum tax liability. A transferor that meets certain requirements can certify its maximum tax liability to the transferee. The maximum tax liability is the amount of the transferor's effectively connected gain multiplied by the applicable percentage under Regulations section 1.1446-3(a)(2). The applicable percentage for foreign corporations is the highest rate of tax under section 11(b) and for non-corporations is the highest rate of tax under section 1. This certification may be used if a nonrecognition provision or an income tax treaty excludes only a portion of the effectively connected gain. The certificate does not need to and should not be submitted to the IRS for approval.

Transfers of Partnership Interests Subject to Withholding Under Sections 1445(e)(5) and 1446(f)(1)

The transfer of a partnership interest may be subject to withholding under section 1445(e)(5) or Regulations section 1.1445-11T(d)(1) if 50% or more of the value of the partnership's gross assets consists of USRPIs, and 90% or more of the value of its gross assets consists of USRPIs plus any cash or cash equivalents. The transfer of a partnership interest may also be subject to withholding under section 1446(f)(1) and Regulations section 1.1446(f)-2, if the partnership also holds other property used in the conduct of a trade or business within the United States. If both sections 1445(e)(5) and 1446(f)(1) could apply to the same transfer, the transfer is subject to the payment and reporting requirements of section 1445 only and not section 1446(f)(1). However, if the transferor has applied for a withholding certificate under the last sentence of Regulations section 1.1445-11T(d)(1), the transferee must withhold the greater of the amounts required under section 1445(e)(5) or 1446(f)(1). A transferee that has complied with the withholding

requirements under either section 1445(e)(5) or 1446(f)(1), as described in this paragraph, will be deemed to satisfy its withholding requirement.

Liability of Agents

A transferee's or transferor's agent must provide notice to a transferee (or other person required to withhold) if that person is furnished with a certification described in Regulations section 1.1446(f)-1 or 1.1446(f)-2 that the agent knows is false. A person required to withhold may not rely on a certification if it receives the notice described in this paragraph (c)(1). An agent's liability is limited to the amount of compensation that the agent derives from the transaction. In addition, an agent that assists in the preparation of, or fails to disclose knowledge of, a false certification may be liable for civil and criminal penalties. For more information, see Regulations section 1.1446(f)-5.

Specific Instructions for Both Sections 1445 and 1446(f)(1) Withholding

Note. If you are using Forms 8288 and 8288-A to meet the withholding, payment, and reporting requirements under new section 1446(f)(1), you must write "Section 1446(f)(1) withholding" at the top of both Forms 8288 and 8288-A.

Amended return. Check the box at the top of the page to indicate the Form 8288 you are filing is an amended return.



Complete Part I or Part II, but not both. Also, you must complete and attach Copies A and B of Form(s) 8288-A. Attach additional sheets if you need more space.

Part I—To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)



Despite the title of Part I, it is to be used for both section 1445(a) and 1446(f)(1) withholding.

Line 1. In Part I, enter the name, address, and identifying number of the buyer or other transferee responsible for withholding under

section 1445(a) or 1446(f)(1). Do not enter the name, address, and identifying number of a title company, mortgage company, etc., unless it happens to be the actual buyer or transferee.

In Part II, enter the name, address, and identifying number of the entity or fiduciary responsible for withholding under section 1445(e). Do not enter the name, address, and identifying number of a title company, mortgage company, etc., unless it happens to be the actual entity responsible for withholding under section 1445(e).



The IRS will contact the person or entity listed on line 1 to resolve any problems that may arise concerning underwithholding and/or penalties.

Name and address. If you are a fiduciary for either section 1445(a) or 1446(f)(1) withholding, list your name and the name of the trust or estate. Enter the home address of an individual or the office address of an entity.

Identifying number. For a U.S. individual, the identifying number is an SSN. For any person other than an individual (for example, corporation, QIE, estate, or trust), the identifying number is an EIN. If you do not have an EIN, you can apply for one online at [IRS.gov/EIN](https://www.irs.gov/EIN) or by telephone at 800-829-4933. Also, you can file Form SS-4 by fax or mail.

For a nonresident alien individual who is not eligible for an SSN, the identifying number is an IRS individual taxpayer identification number (ITIN). If the individual does not already have an ITIN, he or she should complete Forms 8288 and 8288-A and mail the forms along with any payment to the address shown under [Where To File](#), earlier. In a separate package, mail a completed Form W-7 with supporting documentation and a copy of Forms 8288 and 8288-A to the IRS at the address given in the Form W-7 instructions.

Line 2. Enter the location and a description of the property, including any substantial improvements (for example, “12-unit apartment building”). For an interest in a corporation that constitutes a USRPI, enter the class or type and amount of the interest (for example, “10,000

shares Class A Preferred Stock XYZ Corporation”). For an interest in a partnership, enter the class or type and amount of the partnership interest (for example, “40% of the capital interest in the ABC Partnership”).

Line 4. Enter the number of Forms 8288-A attached to Form 8288. Copies A and B of each Form 8288-A should be counted as one form.

Line 5a. Enter amounts subject to withholding at 15%. Generally, this is the rate of withholding for transactions required to be reported under section 1445(a) in Part I.

Include withholding for the purchase of a residence with an amount realized of more than \$1 million.

Line 5b. Enter amounts subject to withholding at 10%. Amounts entered on line 5b include the following.

- Withholding under section 1445(a) for the purchase of a residence with an amount realized of more than \$300,000, but less than or equal to \$1 million. Generally, no withholding is required for the purchase of a residence if the amount realized is \$300,000 or less. For more information, see [Exceptions to Section 1445\(a\) Withholding](#), earlier.
- Any dispositions of property prior to February 17, 2016, subject to a 10% rate of withholding under section 1445(a).

Generally, this is also the rate of withholding for transactions required to be reported under section 1446(f)(1) in Part I.

Line 5c. If withholding is at a reduced rate, check the box. See [Exceptions to Section 1445\(a\) Withholding](#) and [Exceptions to Section 1446\(f\)\(1\) Withholding on Transfers of Non-PTP Interests](#), earlier. Include the amount withheld in the total reported on Part I, line 6.

Example 1. B, a corporation, purchases a USRPI from F, a foreign person. On settlement day, the settlement agent pays off existing loans, withholds 15% of the amount realized on the sale, and disburses the remaining amount to F. B, not the agent, must complete Part I of Form 8288, and Form 8288-A.

Part II—To Be Completed by an Entity Subject to the Provisions of Section 1445(e)

Line 3. If you are a QIE, a domestic trust or estate, or you make the large trust election, enter the date of distribution for the date of transfer.

Line 5a. Enter amounts subject to withholding at 15%. Generally, this is the rate of withholding for transactions required to be reported under section 1445(e) in Part II. However, see the discussion of various section 1445(e) transactions under [Entities Subject to Section 1445\(e\)](#), earlier.

Line 5b. Enter amounts subject to withholding at 10%. Report on line 5b withholding for any dispositions of property prior to February 17, 2016, subject to a 10% rate of withholding under section 1445(e).

Line 5c. Enter amounts subject to withholding at 21% (35% for distributions made before January 1, 2018). See the discussion of various section 1445(e) transactions under [Entities Subject to Section 1445\(e\)](#), earlier.

Line 5d. If withholding is at a reduced rate, check the box. Include the amount withheld in the total reported on Part II, line 6. See the discussion of various section 1445(e) transactions under [Entities Subject to Section 1445\(e\)](#), earlier.

Line 5e. If withholding is from a large trust election to withhold upon distribution, check the box, and include the amount withheld in the total reported on Part II, line 6. See [Large trust election](#) under [Section 1445\(e\)\(1\) Transactions](#), earlier.

Example 2. C, a domestic corporation, distributes property to F, a foreign shareholder whose interest in C is a USRPI. The distribution is in redemption of C’s stock (section 1445(e)(3) transaction). C must withhold 15% of the fair market value of the property distributed to F. C must complete Part II of Form 8288, and Form 8288-A.

Paid Preparer

Generally, anyone you pay to prepare Form 8288 must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 1445 generally imposes a withholding obligation on the withholding agent (the buyer or other transferee) when a USRPI is acquired from a foreign person. Section 1445 also imposes a withholding obligation on certain foreign and domestic corporations, QIEs, and the fiduciaries of certain trusts and estates. Section 1446(f)(1) generally imposes a withholding obligation on the withholding agent (the buyer or other transferee, including a partnership that makes a distribution resulting in gain under section 731) when an interest in a partnership is acquired from a foreign person (transferor) that results in gain any portion of which would be treated under section 864(c)(8) as effectively connected with the conduct of a trade or business within the United States. This form is used to report and transmit the amount withheld.

You are required to provide this information. Section 6109 requires you to provide your identification number. We need this information to ensure that you are complying with the Internal Revenue laws and to

allow us to figure and collect the right amount of tax. Failure to provide this information in a timely manner, or providing false information, may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for administration of their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file these forms will vary depending on individual circumstances. The

estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123. The estimated burden for all other taxpayers who file these forms is shown below.

	Form 8288	Form 8288-A
Recordkeeping	5 hr., 30 min.	2 hr., 52 min.
Learning about the law or the form	5 hr., 13 min.	30 min.
Preparing and sending the form to the IRS	6 hr., 44 min.	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see [Where To File](#), earlier.

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests OMB No. 1545-0902	
		2 Federal income tax withheld		
Withholding agent's federal identification number	Identification number of foreign person subject to withholding (see instructions)	3 Amount realized	4 Gain recognized by foreign corporation	Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
Name of person subject to withholding		5 Description of property transferred		
Foreign address (number, street, and apt. or suite no.)		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►		
City, province or state, postal code, and country (not U.S.)	7 Country code	Mailing address of person subject to withholding (if different)		

Form **8288-A** (Rev. 4-2018)

Cat. No. 62261L

Attach Copies A and B to Form 8288

Department of the Treasury - Internal Revenue Service

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer		Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests OMB No. 1545-0902	
		2 Federal income tax withheld			
Withholding agent's federal identification number	Identification number of foreign person subject to withholding (see instructions)	3 Amount realized	4 Gain recognized by foreign corporation	Copy B Send to Internal Revenue Service Center (For Use by Person Subject to Withholding) This information is being furnished to the Internal Revenue Service.	
Name of person subject to withholding		5 Description of property transferred			
Foreign address (number, street, and apt. or suite no.)		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►			
City, province or state, postal code, and country (not U.S.)	7 Country code	Mailing address of person subject to withholding (if different)			

Instructions for the Person Subject to Withholding

Note. A transferee required to withhold under section 1446(f)(1) must write "Section 1446(f)(1) withholding" at the top of Copies A and B of Form 8288-A before sending them to the IRS. See section 5 of Notice 2018-29 for more information.

Generally, if you are a foreign person that disposes of real property located in the United States as seller or transferor, the buyer or other transferee must withhold 15% of the amount realized. Certain foreign interest holders that are beneficiaries or shareholders are subject to federal income tax withholding at a rate of 21% (35% for distributions made before January 1, 2018).

You must file a U.S. tax return (Form 1040NR, 1041, 1065, 1065-B, or 1120-F) to report the sale or other disposition as effectively connected with the conduct of a trade or business in the United States. To receive credit for any federal income tax withheld shown in box 2, attach Form 8288-A to your tax return, unless you make a request for early refund. Foreign partnerships, other than publicly traded partnerships (PTPs), should report the withholding on Form 8804, and attach Form 8288-A. PTPs and their nominees should use Forms 1042 and 1042-S to report the withholding. See Pub. 515 and Pub. 519 for more information.

If the amount shown in box 2 is greater than your maximum tax liability, you may apply for an early refund. However, you must still file your tax return when due. To apply for an early refund, you must first get a withholding certificate. No particular form is required for an application for early refund, but it must include the following information in separate paragraphs numbered as shown below:

1. Your name, address, and U.S. taxpayer identification number;
2. The amount required to be withheld as stated in the withholding certificate issued by the IRS;
3. The amount withheld shown in box 2 (attach a copy of this Form 8288-A); and
4. The amount to be refunded.

Send your application for a withholding certificate and/or application for early refund to Ogden Service Center, P.O. Box 409101, Ogden, UT 84409.

Note. The early refund procedures discussed above are not available for withholding under section 1446(f)(1).

See Pub. 515 and Form 8288-B for information about withholding certificates.

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer		Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests OMB No. 1545-0902	
		2 Federal income tax withheld			
Withholding agent's federal identification number	Identification number of foreign person subject to withholding (see instructions)	3 Amount realized	4 Gain recognized by foreign corporation	Copy C For Withholding Agent For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.	
Name of person subject to withholding		5 Description of property transferred			
Foreign address (number, street, and apt. or suite no.)		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►			
City, province or state, postal code, and country (not U.S.)	7 Country code	Mailing address of person subject to withholding (if different)			

Instructions for the Withholding Agent

Prepare Form 8288-A for each foreign person subject to withholding. Attach Copies A and B to Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests. Copy B will be stamped by the IRS and sent to the person subject to withholding if the form is complete, including the transferor's identification number. Retain Copy C for your records. You do not have to give a copy of this form to the person subject to withholding.

Identification number. A U.S. taxpayer identification number (TIN) is a social security number (SSN), employer identification number (EIN), or IRS individual taxpayer identification number (ITIN). For more information, see *Forms 8288-A Must Be Attached and Identifying number* in the Instructions for Form 8288.

Address. You must enter the foreign home address (for an individual) or the foreign office address (for other than an individual) of the person subject to withholding. You may enter a separate mailing address in the space provided. If provided, the IRS will use the separate mailing address to forward Copy B to the person subject to withholding.

Note. The home or office address of the person subject to withholding must be an address outside the United States. If the person does not

have an address outside the United States, enter the country of residence of the foreign person in this section and provide a complete mailing address.

Box 1. Enter the date of transfer. However, enter the date of distribution if you withheld under section 1445(e)(2), (e)(3), or (e)(6), or if you made the large trust election to withhold at the date of distribution.

Box 2. Enter the federal income tax you withheld for the foreign person whose name appears on this form.

Box 3. Enter the amount realized by the foreign person whose name appears on this form.

Box 4. Complete only if you are a foreign corporation required to withhold under section 1445(e)(2).

Box 6. Check the applicable box to indicate whether the foreign person subject to withholding is an individual or a corporation. If "other," specify whether the person is a partnership, trust, or estate.

Box 7. Enter the applicable two-letter code from the list at www.irs.gov/countrycodes for the foreign home address or foreign office address of the person subject to withholding.

See the Instructions for Form 8288 for more information.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8288 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8288.

General Instructions

Purpose of form. Use Form 8288-B to apply for a withholding certificate to reduce or eliminate withholding on dispositions of U.S. real property interests by foreign persons, but **only** if the application is based on:

1. A claim that the transferor is entitled to nonrecognition treatment or is exempt from tax,
2. A claim solely on a calculation that shows the transferor's maximum tax liability is less than the tax otherwise required to be withheld, or
3. A claim that the special installment sales rules described in section 7 of Rev. Proc. 2000-35 allowed reduced withholding.

Do not use this form for applications:

- Based on an agreement for the payment of tax with conforming security,
- For blanket withholding certificates under Rev. Proc. 2000-35, or
- Other than the three types described above.

See Regulations sections 1.1445-3 and 1.1445-6 and Rev. Proc. 2000-35 for information and procedures for applying for a withholding certificate.

Who can apply for a withholding certificate. Either the transferee or the transferor (or other authorized person) can file this application.

Withholding certificate. The IRS can issue a withholding certificate to reduce or eliminate withholding under section 1445. A certificate issued before the transfer notifies the transferee that reduced withholding or no withholding is required. A certificate issued after the transfer may authorize an early or a normal refund. If, on the date of transfer, an application for a withholding certificate is or has been submitted to the IRS, the applicable withholding is not required to be paid over to the IRS until the 20th day after the day that the IRS mails the withholding certificate or notice of denial. A transferor that applies for a withholding certificate must notify the transferee in writing that the certificate has been applied for on the day of or prior to the transfer.

The IRS will normally act on an application within 90 days of receipt of all information necessary to make a proper determination. The IRS will determine whether withholding should be reduced or eliminated or whether a withholding certificate should not be issued.

Identification number. The U.S. taxpayer identification number (TIN) of all parties to the transaction must be on the application for a withholding certificate. For U.S. individuals, the TIN is a social security number (SSN). For all other entities, it is an employer identification number (EIN). If you do not have an EIN, you can apply for one online at www.irs.gov/smallbiz or by telephone at 1-800-829-4933. Also, you can file Form SS-4, Application for Employer Identification Number, by fax or mail.

If you are a nonresident alien individual who is required to have a TIN, but is not eligible to obtain an SSN, you must apply for an IRS individual taxpayer identification number (ITIN). If you do not have a TIN and are eligible for an ITIN, you can apply for an ITIN by attaching the completed Form 8288-B to a completed Form W-7 and forwarding the package to the IRS at the address given in the Form W-7 instructions. Get Form W-7, Application for IRS Individual Taxpayer Identification Number, for more information.

Any withholding certificate issued by the IRS applies only for the limited purpose of determining the withholding obligation under section 1445 and does not apply to any substantive issue that may arise in connection with the transfer. The acceptance by the IRS of any evidence submitted in connection with this application is not binding on the IRS for any purpose other than issuing the withholding certificate. The information submitted in support of the application may be subject to verification by the IRS prior to issuance of a withholding certificate.

If you receive a withholding certificate from the IRS and withholding is still required, a copy of the withholding certificate must be attached to Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests.

Installment sales. A transferee is required to withhold on the full sales price regardless of the amount of the payment. However, if the transferor is not a dealer and will report gain using the installment method under section 453, a withholding certificate allowing reduced withholding may be obtained. Any withholding certificate based on the installment sale method will provide for payment of interest on the deferred tax liability under section 453A(c) when applicable.

For installment sales subject to withholding under section 1445(a) or (e), the IRS will consider applications for a withholding certificate based on the transferee's (or entity's or fiduciary's) agreement to all of the following:

1. Withhold and pay over 15% or lower amount determined by the IRS (or the amount the IRS determines to be appropriate under section 1445(e)) of the down payment. The amount of the down payment includes any liabilities of the transferor (entity in the case of section 1445(e)) assumed by the transferee, or liabilities to which the U.S. real property interest was subject immediately before and after the transfer.

2. Withhold 15% or lower amount determined by the IRS (or the amount the IRS determines to be appropriate under section 1445(e)) of each subsequent payment and the interest on the deferred tax liability.

3. Use Forms 8288 and 8288-A (relating to withholding on dispositions by foreign persons of U.S. real property interests) to pay over all amounts withheld. The identification number of the transferor (or interest holder subject to withholding under section 1445(e)) must be included on Forms 8288 and 8288-A.

4. Notify the IRS before the disposition or encumbrance of the U.S. real property interest (of the installment obligation under section 1445(e)), and when it occurs, pay over the remaining amount to be withheld.

5. Continue to withhold under a reduced withholding certificate until an amended certificate is issued, even if the transferor pledges the installment obligation in exchange for all or part of the proceeds due on the obligation and includes in gross income under section 453A(d) the net proceeds of the secured indebtedness.

Where to send applications for a withholding certificate. Form 8288-B and other applications for a withholding certificate must be sent to Internal Revenue Service, P.O. Box 409101, Ogden, UT 84409.

Specific Instructions

Complete all information for each line. An application that is not substantially complete when submitted will be rejected. For example, an application without a specific or estimated date of transfer will not be considered to be substantially complete.

Line 1. Enter the name, street address, and identification number of the transferor. If there are multiple transferors, attach additional sheets giving the required information about each one. For a transaction under section 1445(e), enter the required information for each foreign person for whom you are requesting reduced withholding.

Line 2. Enter the name, street address, and identification number of the transferee. If there are multiple transferees, attach additional sheets giving the required information about each one.

Line 4a. The withholding agent will normally be the buyer or other transferee as described in section 1445(d)(4). For distributions under section 1445(e), the withholding agent also includes a trustee, executor, or other authorized person.

Line 4b. If you are not applying for this withholding certificate in your personal capacity, enter your SSN or ITIN (see *Identification number* on this page for more information).

Line 4c. If you are acting on behalf of an estate or trust, or are signing as an authorized person for an entity other than an individual (for example, a corporation, qualified investment entity, or partnership), enter the name of the estate, trust, or entity.

Line 4d. Enter the EIN of the estate, trust, or entity.

Line 5. Enter the address you want the IRS to use for purposes of returning the withholding certificate.

Line 6a. Enter the year as a four-digit number (for example, "2013").

Line 6c. "Associated personal property" means property (for example, furniture) sold with a building. See Regulations section 1.897-1.

Line 6d. Check "Other" if the property was used for both personal and rental use and attach an explanation.

Line 6f. Enter the address and description of the property (for example, "10-story, 100-unit luxury apartment building"). For a real estate holding corporation interest transferred, enter the class or type and amount of the interest (for example, "10,000 shares Class A Preferred Stock XYZ Corporation"). You may attach additional sheets. Be sure to include your name and TIN on each sheet you attach.

Line 6g. A U.S. income tax return includes Forms 1040NR, and 1120-F.

Line 7a. If you checked 7a, attach:

1. A brief description of the transfer,
2. A summary of the law,
3. Facts supporting the claim of exemption or nonrecognition,
4. Evidence that the transferor has no unsatisfied withholding liability, and
5. The most recent assessed value for state or local property tax purposes of the interest to be transferred, or other estimate of its fair market value. You need not submit supporting evidence of the value of the property.

A nonresident alien or foreign corporation must also attach a statement of the adjusted basis of the property immediately before the distribution or transfer.

Line 7b. If you checked 7b, attach a calculation of the maximum tax that can be imposed on the disposition. You must also include a statement signed by the transferor under penalties of perjury that the calculation and all supporting evidence is true and correct to the best knowledge of the transferor.

The calculation of the maximum tax that can be imposed must include:

1. Evidence of the amount to be realized by the transferor, such as a copy of the signed contract of transfer;

2. Evidence of the adjusted basis of the property, such as closing statements, invoices for improvements, and depreciation schedules, or if no depreciation schedules are submitted, a statement of the nature of the use of the property and why depreciation was not allowed;

3. Amounts to be recaptured for depreciation, investment credit, or other items subject to recapture;

4. The maximum capital gain and/or ordinary income tax rates applicable to the transfer;

5. The tentative tax owed; and

6. Evidence showing the amount of any increase or reduction of tax to which the transferor is subject, including any reduction to which the transferor is entitled under a U.S. income tax treaty.

If you have a net operating loss, see Rev. Proc. 2000-35, section 4.06, for special rules about the maximum tax calculation.

If the purchase price includes personal property not subject to tax under section 897, for the calculation of maximum tax, the transferor must also include a statement listing each such item of personal property transferred and the fair market value attributable to each item. The fair market value claimed should be supported by an independent appraisal or other similar documentation.

Line 7c. If you checked 7c, see *Installment sales*, earlier.

Line 8. You must provide a calculation of the transferor's unsatisfied withholding liability or evidence that it does not exist. This liability is the amount of any tax the transferor was required to, but did not, withhold and pay over under section 1445 when the U.S. real property interest now being transferred was acquired, or upon a prior acquisition. The transferor's unsatisfied withholding liability is included in the calculation of maximum tax liability so that it can be satisfied by the withholding on the current transfer.

Evidence that there is no unsatisfied withholding liability includes any of the following:

1. Evidence that the transferor acquired the subject or prior real property interest before 1985;

2. A copy of Form 8288 filed and proof of payment;

3. A copy of a withholding certificate issued by the IRS plus a copy of Form 8288 and proof of payment of any amount required by that certificate;

4. A copy of the nonforeign certificate furnished by the person from whom the U.S. real property interest was acquired (the certificate must be executed at the time of acquisition);

5. Evidence that the transferor purchased the subject or prior real property interest for \$300,000 or less and a statement, signed by the transferor under penalties of perjury, that the transferor purchased the property for use as a residence within the meaning of Regulations section 1.1445-2(d)(1);

6. Evidence that the person from whom the transferor acquired the subject or prior U.S. real property interest fully paid any tax imposed on that transaction under section 897;

7. A copy of a notice of nonrecognition treatment provided to the transferor under Regulations section 1.1445-2(d)(2) by the person from whom the transferor acquired the subject or prior U.S. real property interest; or

8. A statement, signed by the transferor under penalties of perjury, explaining why the transferor was not required to withhold under section 1445(a) with regard to the transferor's acquisition of the subject or prior real property interest.

Line 9a. If the transaction is subject to withholding under section 1445(e), check the box to indicate which provision of section 1445(e) applies.

Line 9b. Indicate whether the applicant is the taxpayer or the person required to withhold, and in what capacity that person is required to withhold.

Signature. The application must be signed by an individual, a responsible corporate officer, a general partner of a partnership, or a trustee, executor, or other fiduciary of a trust or estate. The application may also be signed by an authorized agent with a power of attorney. Form 2848, Power of Attorney and Declaration of Representative, can be used for this purpose.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 1445 generally imposes a withholding obligation on the buyer or other transferee (withholding agent) when a U.S. real property interest is acquired from a foreign person. Section 1445 also imposes a withholding obligation on certain foreign and domestic corporations, qualified investment entities, and the fiduciary of certain trusts and estates. This form is used to apply for a withholding certificate to reduce or eliminate withholding on dispositions of U.S. real property interests by foreign persons if certain conditions apply.

You are required to provide this information. Section 6109 requires you to provide your identification number. We need this information to ensure that you are complying with the Internal Revenue laws and to allow us to figure and collect the right amount of tax. Failure to provide this information in a timely manner, or providing false information, may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and to U.S. commonwealths and possessions for use in the administration of their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 2 hr., 4 min.

Learning about the law or the form 2 hr., 7 min.

Preparing the form 1 hr., 7 min.

Copying, assembling, and sending the form to the IRS 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to the Internal Revenue Service, Tax Forms and Publications, SE:W:CAR:MP:TFP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this office. Instead, see *Where to send applications for a withholding certificate*, earlier.



**BUYER'S STATEMENT OF INTENT TO RESIDE -Foreign Investment in Real Estate Act (FIRPTA)
INDIVIDUAL ACQUIRING PROPERTY FOR USE AS RESIDENCE-
Sales Price over \$300,000**

Escrow No: 22-000000
Real Property: Sample Street, Portland, OR 97233

NOTE FOR INFORMATIONAL PURPOSES ONLY: The disposition of a U.S. real property interest by a foreign person (the transferor or Seller) is subject to the Foreign Investment in Real Property Tax Act of 1980 (FIRPTA) income tax withholding. FIRPTA authorized the United States to tax foreign persons on dispositions of U.S. real property interests.

Under FIRPTA, persons purchasing U.S. real property interests (transferees or "Buyers") from foreign persons (transferors or "Sellers"), are generally required to withhold a portion of the amount realized on the disposition for remittance to the IRS. In most cases, the Buyer is the "Withholding Agent." If the Seller is a foreign person and a Buyer fails to withhold, Buyer may be held liable for the tax. Generally speaking if a Seller is foreign, the IRS requires that Buyer withhold 15% of the gross sales price from the foreign seller's sales proceeds and send it to the IRS within 20 days of closing. No withholding or smaller amounts of withholding MAY be allowed by the IRS however. E.G. the IRS requires no federal tax withholding if the sale price of the Subject Property is \$300,000.00 or less and Buyer meets IRS requirements concerning "residential use" of the property The IRS requires withholding at the rate of 10% of the amount realized by Seller (sale price) when the sale price is over \$300,000, but is not more than \$1,000,000 and Buyer meets IRS requirements concerning "residential use. The IRS requires withholding at the rate of 15% of the amount realized by Seller (sale price) withholding i) if the sale price exceeds \$1,000,000 and/or ii) upon IRS determination that use of real property does not meet its residential use standards, regardless of the sale price.

The undersigned after being duly sworn hereby affirms the following:

1. The undersigned is the Buyer of the above-referenced real property
2. The undersigned is an individual and not a partnership, limited liability company, corporation or other entity.
3. The sale price of subject property is over \$300,000, but does not exceed \$1,000,000.00.
4. The undersigned is acquiring the real property for use as a residence as that term is defined by the IRS, or in other words, the undersigned or a member of my/our family has definite plans to reside at the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer.
5. I am making this affidavit in order to establish an exemption from withholding a portion of the sales price of the property under FIRPTA.
6. I understand that if the information in this affidavit is incorrect or if unforeseen circumstances within the 24-month period disqualify me from the exemption, I may be liable to the IRS sums including but not limited to 15% of the sales price of the property, plus interest and penalties.

Because FIRPTA can result in a Buyer having significant liability to the IRS, WFG urged us to consult our own tax advisors or other tax resources before signing this affidavit, if we have any questions about its contents, its effect on us, the liability that exists if any of our affirmations in this affidavit are deemed by the IRS to be untrue, and our rights, duties, risks and alternative options regarding FIRPTA.

Sample Buyer

Sample Buyer Two

State of _____

County of _____

Subscribed and sworn to before me this _____ day of April, 2022 by _____ and _____.

Notary Public
My Commission Expires: _____



QUALIFIED SUBSTITUTE STATEMENT
Foreign Investment in Real Property Tax Act

Escrow No.: 22-000000
Buyer: Sample Buyer and Sample Buyer Two
Seller: Sample Seller
Property Address: Sample Street, Portland, OR 97233

NOTE FOR INFORMATIONAL PURPOSES ONLY: The Foreign Investment in Real Property Tax Act of 1980 ("FIRPTA"), Internal Revenue Code ("I.R.C.") Section 1445(b)(9), authorizes the United States to tax foreign persons on dispositions of U.S. real property interests. Under FIRPTA, a person buying a U.S. real property interest (transferee or "Buyer") from a foreign person (transferor or "Seller") is generally required to withhold and remit to the IRS a percentage of the sale price. If Seller is a foreign person and Buyer fails to so withhold and remit to the IRS, Buyer may be held personally liable for the tax.

The IRS allows an exception from FIRPTA withholding if Seller furnishes Buyer with a written Certification of Non-Foreign Status ("CNFS") stating, under penalties of perjury, that the Seller is not a foreign person and containing the Seller's name, U.S. taxpayer identification number, and home address, or office address, in the case of an entity.

The CNFS may be provided directly to Buyer but, because the certificate must include the Seller's taxpayer identification number, the IRS authorizes the Seller to deliver Seller's CNFS to a "Qualified Substitute" instead of the Buyer. A Qualified Substitute is defined under the I.R.C. as the person responsible for closing the transaction, and includes any attorney, title company or escrow company.

The Qualified Substitute then furnishes a statement to the Buyer ("QS Statement") stating, under penalty of perjury, that the Qualified Substitute is in possession of Seller's CNFS. According to the IRS, the Buyer is entitled to rely on the Seller's CNFS or the QS Statement unless the Buyer has actual knowledge or receives a notice from an agent or a substitute that the CNFS or QS Statement is false.

Seller hereby appoints WFG National Title Insurance Company ("WFG") to act as a Qualified Substitute under FIRPTA. WFG, acting as Qualified Substitute, certifies the following under penalty of perjury:

1. WFG is the settlement services provider in this transaction. By signing this QS Statement WFG accepts the role of Qualified Substitute for receiving and holding Seller's CNFS. Accepting the limited role of Qualified Substitute does not make WFG Seller's agent or the Withholding Agent under FIRPTA, and WFG has not accepted the role of Withholding Agent.
2. Each Seller has deposited with WFG a signed and completed CNFS stating, under penalty of perjury, that Seller is not a foreign person and containing Seller's name, U.S. taxpayer identification number, and home address (or office address, in the case of an entity.)
3. WFG is not making any certification or giving any assurances as to the accuracy or correctness of the information submitted by Seller; only that Seller's CNFS has been given to WFG.
4. WFG has not been advised and has no actual knowledge (without investigation) that Seller's CNFS is false.
5. Seller's CNFS will be retained by WFG until the end of the sixth year following the taxable year in which the transfer takes place. Buyer and Seller understand that the IRS may require that Seller's CNFS be made available to the IRS.

Buyer and Seller should consult independent tax advisors or attorneys of their choosing if they have any questions or concerns about this QS Statement, Seller's CNFS, or their rights, duties, risks and options regarding FIRPTA compliance. Buyer and Seller hereby acknowledge that WFG cannot give us and have not given us any advice regarding FIRPTA or any related matters.



Seller's appointment of WFG as Qualified Substitute shall be effective on the date on which WFG signs this QS Statement. This QS Statement may be executed in two or more counterparts, each of which shall constitute an original and all of which together shall constitute one and the same QS Statement.

Seller:

Sample Seller

Date: _____

Buyer:

Sample Buyer

Sample Buyer Two

Date: _____

WFG National Title Insurance Company

By: _____

Its: _____

Date: _____

THE ORIGINAL OF THIS QS STATEMENT SHOULD BE GIVEN TO BUYER.

A COPY OF THIS QS STATEMENT SHOULD BE (I) RETAINED IN THE ELECTRONIC TRANSACTION FILE, AND (II) PROVIDED TO SELLER.

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

► **For use by individuals who are not U.S. citizens or permanent residents.**
► **See separate instructions.**

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

Application type (check one box): <input type="checkbox"/> Apply for a new ITIN <input type="checkbox"/> Renew an existing ITIN

Before you begin:

• **Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).**

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f,** or **g,** you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

- a Nonresident alien required to get an ITIN to claim tax treaty benefit
- b Nonresident alien filing a U.S. federal tax return
- c U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
- d Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ► _____
- e Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ► _____
- f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) ► _____

Additional information for **a** and **f**: Enter treaty country ► _____ and treaty article number ► _____

Name (see instructions) Name at birth if different . . . ►	1a First name	Middle name	Last name
	1b First name	Middle name	Last name

Applicant's Mailing Address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) Address (see instructions)	3 Street address, apartment number, or rural route number. Don't use a P.O. box number.
	City or town, state or province, and country. Include postal code where appropriate.

Birth Information	4 Date of birth (month / day / year)	Country of birth	City and state or province (optional)	5 <input type="checkbox"/> Male <input type="checkbox"/> Female
	/ /			

Other Information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date		
	6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____			Date of entry into the United States (MM/DD/YYYY): / /	
	Issued by: No.: Exp. date: / /				
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)? <input type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).				
6f Enter ITIN and/or IRSN ► ITIN [][]-[][]-[][][][] IRSN [][][]-[][][]-[][][][] and name under which it was issued ► _____ First name Middle name Last name					
6g Name of college/university or company (see instructions) ► _____ City and state ► _____ Length of stay ► _____					

Sign Here
Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney
Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone Fax
	Name and title (type or print)	Name of company	EIN Office code
			PTIN

Instructions for Form W-7

(Rev. November 2021)



Department of the Treasury
Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number (Use with the August 2019 revision of Form W-7)

Section references are to the Internal Revenue Code unless otherwise noted.

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Future Developments

For the latest information about developments related to Form W-7 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormW7](https://www.irs.gov/FormW7).

What's New

Renewal applications. All Form W-7 renewal applications must include a U.S. federal tax return unless you meet an exception to the requirement. See [Exceptions Tables](#), later, for more information.

Expanded discussion of allowable tax benefit. Spouses and dependents are not eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. The discussion of allowable tax benefits has been expanded. See [Allowable tax benefit](#), later, for more information.

Child and dependent care credit (CDCC). An ITIN may be assigned to an alien dependent from Canada or Mexico if that dependent qualifies a taxpayer for a child or dependent care credit (claimed on Form 2441). The Form 2441 must be attached to Form W-7 along with the U.S. federal tax return. See Pub. 503 for more information.

Reminders

Expired ITINs. If your ITIN wasn't included on a U.S. federal tax return at least once for tax years 2018, 2019, and 2020, your ITIN will expire on December 31, 2021.

ITINs with middle digits (the fourth and fifth positions) "70," "71," "72," "73," "74," "75," "76," "77," "78," "79," "80," "81," "82," "83," "84," "85," "86," "87," or "88" have expired. In addition, ITINs with middle digits "90," "91," "92," "94," "95," "96," "97," "98," or "99," **IF assigned before 2013**, have expired.



If you previously submitted a renewal application and it was approved, you do not need to renew again. Otherwise, see [How To Apply](#), later, for more information.

Information returns. If your ITIN is only being used on information returns for reporting purposes, you don't need to renew your ITIN at this time. However, in the future, if you need to use the ITIN to file a U.S. federal tax return, you will need to renew the ITIN at that time.

ITINs for spouses and dependents. For tax years after December 31, 2017, spouses and dependents are not eligible for an ITIN or to renew an ITIN, unless they are claimed for an allowable tax benefit or they file their own tax return. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. See [Allowable tax benefit](#), later, for more information.

Dependent applicants must specify their relationship to the U.S. citizen/resident alien. An applicant who chooses reason d must enter the relationship he or she has to the U.S. citizen/resident alien in the designated space on Form W-7.

The passport isn't a stand-alone document for certain dependents if no date of entry into the United States is present. A passport that doesn't have a date of entry into the United States won't be accepted as a stand-alone identification document for certain dependents. See [Proof of U.S. residency for applicants who are dependents](#) under [Supporting Documentation Requirements](#), later, for more information.

Change of address. It's important that the IRS is aware of your current mailing address. This address is used to mail notices about your Form W-7, including notification of your assigned ITIN, and return your original supporting documentation. If you move before you receive your ITIN, notify us of your current mailing address immediately, so we may update our records. You may send a letter to the IRS using the address under [Where To Apply](#), later.

Taxpayers residing outside of the United States can apply for an ITIN through a certifying acceptance agent. Taxpayers residing outside of the United States can apply for an ITIN using a certifying acceptance agent. See [Certifying Acceptance Agent \(CAA\)](#) for more information.

General Instructions

What's an ITIN. An ITIN is a nine-digit number issued by the IRS to individuals who are required for federal tax purposes to have a U.S. taxpayer identification number but who don't have and aren't eligible to get a social security number (SSN).

Purpose of Form

Use Form W-7 for the following purposes.

- **To apply for a new ITIN.** Individuals applying for an ITIN must include a U.S. federal tax return unless they meet an exception, and the required documentation. For tax years after December 31, 2017, spouses and dependents are not eligible for a new ITIN unless they are claimed for an allowable tax benefit or they file their own tax return.
- **To renew an ITIN.** An ITIN only needs to be renewed if it'll be included on a U.S. federal tax return and it's expired. Individuals renewing an ITIN must include a U.S. federal tax return unless they meet an exception, and the required documentation. For tax years after December 31, 2017, spouses and dependents are not eligible to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. See [How To Apply](#), later, for more information on how to renew your ITIN.



*If your ITIN is **only** used on information returns filed with the IRS by third parties, you don't have to renew your ITIN even if the ITIN has expired for purposes of filing a U.S. federal tax return. However, in the future, if you file an income tax return, you will need to renew your ITIN at that time.*

The ITIN is for federal tax purposes only. An ITIN doesn't entitle you to social security benefits and doesn't change your immigration status or your right to work in the United States.

The ITIN can't be used to claim certain federal tax credits.

Individuals filing tax returns using an ITIN aren't eligible for the earned income credit (EIC). Also, a child who has an ITIN can't be claimed as a qualifying child for purposes of the EIC. For more information, see Pub. 596, Earned Income Credit (EIC). Also, for tax years 2018 through 2025, a child who has an ITIN can't be claimed as a qualifying child for purposes of the child tax credit and the additional child tax credit. For more information, see Schedule 8812 (Form 1040), Credits for Qualifying Children and Other Dependents, and its instructions. If an ITIN is applied for on or before the due date of a return (including extensions) and the IRS issues an ITIN as a result of the application, the IRS will consider the ITIN as issued on or before the due date of the return. See the instructions for your U.S. federal tax return for more information.

The ITIN may not be required for an electing small business trust (ESBT) election. A nonresident alien who is a potential current beneficiary of an ESBT and who is not otherwise required to have a taxpayer identification number for U.S. tax purposes does not need a taxpayer identification number to make a valid ESBT election.

Social security numbers. Don't complete Form W-7 if you have an SSN or if you're eligible to get an SSN. You're eligible for an SSN if you're a U.S. citizen or if you've been admitted by the United States for permanent residence or U.S. employment.

To get an SSN, see Form SS-5, Application for a Social Security Card. To get Form SS-5 or to find out if you're eligible to get an SSN, go to [SSA.gov](#) or contact a Social Security Administration (SSA) office.

If you have an application for an SSN pending, don't file Form W-7. Complete Form W-7 only if the SSA notifies you that you're ineligible for an SSN.

If the SSA determines that you're not eligible for an SSN, you must get a letter of denial and attach it to your Form W-7. This applies whether you're attaching Form W-7 to your U.S. federal tax return or not. However, students, professors, and researchers, see [information for box f](#), later.

Once you are issued an SSN, use it to file your tax return. Use your SSN to file your tax return even if your SSN does not authorize employment or if you have been issued an SSN that authorizes employment and you lose your employment authorization. An ITIN will not be issued to you once you have been issued an SSN. If you received your SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead.

Allowable tax benefit. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. An allowable tax benefit includes a spouse filing a joint return, [head of household \(HOH\)](#), [American opportunity tax credit \(AOTC\)](#), [premium tax credit \(PTC\)](#), [child and dependent care credit \(CDCC\)](#), or [credit for other dependents \(ODC\)](#).

Head of household (HOH). If Form W-7 is submitted to claim the HOH filing status, then an attached tax return that lists the applicant as a dependent is required. Dependent applicants must be your qualifying children or qualifying relatives and must either:

- Have lived with you for more than half the year (including temporary absences), or
- Be your parent.

See Pub. 501 for more information.



An ITIN will not be assigned or renewed for a HOH qualifying person who is not also claimed as a dependent on an attached tax return.

American opportunity tax credit (AOTC). If Form W-7 is submitted to claim the AOTC, then an attached tax return and Form 8863 that list the applicant are required. Dependent applicants must be qualifying children or qualifying relatives of the taxpayer who claims the AOTC. See Pub. 970 for more information.

Premium tax credit (PTC). If Form W-7 is submitted to claim the PTC, then an attached tax return that lists the applicant and Form 8962 are required. See Pub. 974 for more information.

Child and dependent care credit (CDCC). If Form W-7 is submitted to claim the CDCC, then an attached tax return and Form 2441 that list the applicant as a qualifying person are required. See Pub. 503 for more information.

Credit for other dependents (ODC). If Form W-7 is submitted to claim the ODC, the applicant must be listed on an attached tax return with the "Credit for other dependents" box checked next to their name. Dependent applicants must be your qualifying children or qualifying relatives who are U.S. residents or U.S. nationals. See Schedule 8812 (Form 1040) and its instructions for more information.

Who Is Eligible To Complete This Form

The following individuals are eligible to complete Form W-7.

1. Any individual who isn't eligible to get an SSN but who must furnish a taxpayer identification number for U.S. tax purposes or to file a U.S. federal tax return must apply for an ITIN on Form W-7. Examples include the following.

- A nonresident alien individual claiming reduced withholding under an applicable income tax treaty for which an ITIN is required (see Regulations section 1.1441-1(e)(4)(vii)(A)). Also see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.
- A nonresident alien individual not eligible for an SSN who is required to file a U.S. federal tax return or who is filing a U.S. federal tax return only to claim a refund.
- A nonresident alien individual not eligible for an SSN who elects to file a joint U.S. federal tax return with a spouse who is a U.S. citizen or resident alien. See Pub. 519, U.S. Tax Guide for Aliens.
- A U.S. resident alien (based on the number of days present in the United States, known as the “substantial presence” test) who files a U.S. federal tax return but who isn’t eligible for an SSN. For information about the substantial presence test, see Pub. 519.
- A nonresident alien student, professor, or researcher who is required to file a U.S. federal tax return but who isn’t eligible for an SSN, or who is claiming an exception to the tax return filing requirement. See Pub. 519.
- An alien spouse claimed as an exemption on a U.S. federal tax return who isn’t eligible to get an SSN. See Pub. 501, Dependents, Standard Deduction, and Filing Information, and Pub. 519.



A spouse can be claimed as an exemption only for tax years prior to 2018.

- An alien individual eligible to be claimed as a dependent on a U.S. federal tax return but who isn’t eligible to get an SSN. Your spouse is never considered your dependent. For more information about whether an alien individual is eligible to be claimed as a dependent on a U.S. federal tax return, see Pubs. 501 and 519.



Dependents can be claimed as exemptions only for tax years prior to 2018.

- A dependent/spouse of a nonresident alien U.S. visa holder who isn’t eligible for an SSN. See Pub. 519.



Dependents and spouses can be claimed as exemptions only for tax years prior to 2018.

Note. The deduction for personal exemptions was suspended for tax years 2018 through 2025. For tax years beginning after 2017, spouses or dependents aren’t eligible for an ITIN, unless they are claimed for an allowable tax benefit. The individual must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. See the instructions for your U.S. federal tax return for more information.

2. Persons who must renew their ITIN to file a U.S. federal tax return. See [Renewal of an existing ITIN](#) under *How To Apply*, later.

Additional Information

For more information, visit [IRS.gov/ITIN](https://www.irs.gov/ITIN).

Publications. See Pubs. 501, 515, 519, and 1915 for more information.

You can visit [IRS.gov/Forms](https://www.irs.gov/Forms) to download these publications as well as other forms at no cost. Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current and prior-year forms and instructions. Your order should be mailed to you within 10 business days. You can also call 800-TAX-FORM (800-829-3676) if you’re in the United States to order forms and publications.

Telephone help. If, after reading these instructions and our free publications, you’re not sure how to complete your application or have additional questions, call 800-829-1040 if you’re in the United States. If you’re outside of the United States, call 267-941-1000 (not a toll-free number) for assistance.

Supporting Documentation Requirements

Whether you are applying for a new ITIN or renewing an existing ITIN, you must provide documentation that meets the following requirements.

1. You must submit documentation to establish your identity and your connection to a foreign country (“foreign status”). Applicants claimed as dependents must also prove U.S. residency unless the applicant is from Canada or Mexico or the applicant is a dependent of U.S. military personnel stationed overseas.

2. You must submit original documents, or certified copies of these documents from the issuing agency, that support the information provided on Form W-7. A certified copy of a document is one that the **original issuing agency** provides and certifies as an exact copy of the original document and contains an official stamped seal from the agency. You may be able to request a certified copy of documents at an embassy or consulate. However, services may vary between countries, so it’s recommended that you contact the appropriate consulate or embassy for specific information.



Original documents you submit will be returned to you at the mailing address shown on your Form W-7. You don’t need to provide a return envelope. Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents and to ensure the secure delivery of valuable documents, such as passports. The IRS will then return the documents in the envelope provided by the applicant. If your original documents aren’t returned within 60 days, you can call the IRS (see [Telephone help](#), earlier). If you will need your documents for any purpose within 60 days of submitting your ITIN application, you may wish to apply in person at an IRS Taxpayer Assistance Center or a CAA. See [Where To Apply](#), later.

3. The documentation you provide must be current (that is, not expired).

There are 13 acceptable documents, as shown in the following table. At least one document must contain your photograph, unless you’re a dependent under age 14 (under age 18 if a student). You may later be required by the IRS to provide a certified translation of foreign-language documents.

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	x	x
U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x
Visa issued by the U.S. Department of State	x	x
U.S. driver's license		x
U.S. military identification card		x
Foreign driver's license		x
Foreign military identification card	x	x
National identification card (must contain name, photograph, address, date of birth, and expiration date)	x	x
U.S. state identification card		x
Foreign voter's registration card	x	x
Civil birth certificate	x**	x
Medical records (valid only for dependents under age 6)	x**	x
School records (valid only for a dependent under age 18, if a student)	x**	x

* Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn't have a date of entry into the United States. See [Proof of U.S. residency for applicants who are dependents](#) below.

** May be used to establish foreign status only if documents are foreign.

If you submit an original valid passport or a certified copy from the issuing agency, you don't need to submit any other documents from the table, unless the passport is for a dependent and it doesn't include a date of entry into the United States.

Proof of U.S. residency for applicants who are dependents. A passport that doesn't have a date of entry into the United States won't be accepted as a stand-alone identification document for dependents, unless they are from Canada or Mexico, or are dependents of U.S. military personnel stationed overseas. In these cases, applicants will be required to submit at least one of the following original documents in addition to the passport to prove U.S. residency.

- **If under 6 years of age:** A U.S. medical record, U.S. school record, or U.S. state identification card that lists the applicant's name and U.S. address, or a U.S. visa.
- **If at least 6 years of age but under 18 years of age:** A U.S. school record, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.
- **If 18 years of age or older:** A U.S. school record, rental statement from a U.S. property, utility bill for a U.S. property, or a U.S. bank statement, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.

If you check box d for a dependent of a U.S. citizen or resident alien, then you may submit an original valid passport (or a certified copy from the issuing agency) without any other documents to prove your "foreign status" or "identity" only if the passport has a date of entry into the United States. Otherwise, you must submit one of the additional documents listed earlier in the "Supporting Documentation" table with your passport to prove residency. If you don't have one of the additional documents listed earlier in the "Supporting Documentation" table to submit with your passport, you can't use your passport as a stand-alone supporting document and must submit at least two

types of documents listed in the "Supporting Documentation" table that prove residency, identity, and foreign status, and that meet the photograph requirement explained earlier.

Additional Documentation Requirements

Civil birth certificate. An original birth certificate is required if the applicant is under age 18 and hasn't provided a valid passport. Civil birth certificates are considered current at all times because they don't contain an expiration date.

Passports and national identification cards. These documents will be considered current only if their expiration date hasn't passed prior to the date the Form W-7 is submitted.

Note. Certified copies of a passport from the issuing agency must include the U.S. visa pages if a visa is required for your Form W-7 application.

Medical records. Medical records will be accepted for dependents under 6 years of age. A medical record consists only of a shot/immunization record that documents the patient's name and chronological dates of the patient's medical history and care. The medical record must contain the child's name, date of birth, and verifiable address. Shot/immunization records will be accepted only if they document the applicant's name and chronological dates of the applicant's medical history and care. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information isn't printed on the medical record, the medical record must be accompanied by a dated letter providing the required information on official letterhead from the federal authority, physician, hospital, or clinic that administered the latest care of the child. The medical record must be dated no more than 12 months before the date of the Form W-7 application. If the passport doesn't have a date of entry into the United States, the medical record must be from a U.S. facility, unless the applicant is a dependent of U.S. military personnel stationed overseas or is from Canada or Mexico and the applicant is claimed for an allowable tax benefit.

School records. School records will be accepted only if they are for a school term ending no more than 12 months from the date of the Form W-7 application. The school record must consist of an official report card or transcript issued by the school or the equivalent of a Ministry of Education. The school record must also be signed by a school official or ministry official. The record must be dated and contain the student's name, coursework with grades (unless under age 6), date of grading period(s) (unless under age 6) for a term ending no more than 12 months from the date of the Form W-7 application, and school name and address. If the passport doesn't have a date of entry into the United States, the school record must be from a U.S. facility, unless the applicant is a dependent of U.S. military personnel stationed overseas or is from Canada or Mexico and the applicant is claimed for an allowable tax benefit.

How To Apply

Follow the guidelines below if you're applying for a new ITIN or renewing an existing ITIN.



For your convenience, you can access fillable Form W-7 at [IRS.gov/pub/irs-pdf/fw7.pdf](https://www.irs.gov/pub/irs-pdf/fw7.pdf), complete, print, then sign the Form W-7.


Note. Keep a copy of your application for your records.

Applying for an ITIN for the first time. If you've never had an ITIN before and are submitting an application for a new ITIN, include the following in your **Application Package**.

1. Your completed Form W-7.


Note. If you submit a Form W-7, all future ITIN notices and correspondence that you receive will be in English. If you prefer to receive them in Spanish, submit Form W-7(SP).

2. Your original tax return(s) for which the ITIN is needed. Attach Form W-7 to the front of your tax return. If you're applying for more than one ITIN for the same tax return (such as for a spouse or dependent(s)), attach all Forms W-7 to the same tax return. Leave the area of the SSN blank on the tax return for each person who is applying for an ITIN. After your Forms W-7 have been processed, the IRS will assign an ITIN to the return and process the return.

 *There are exceptions to the requirement to include a U.S. federal tax return. If you claim one of these exceptions, you must submit the documentation required instead of a tax return. See [Exceptions Tables](#), later.*


3. Original documents, or certified copies of these documents from the issuing agency, required to support the information provided on Form W-7. The required supporting documentation must be consistent with each applicant's information provided on Form W-7. For example, the name, date of birth, and country(ies) of citizenship shown in the documentation must be the same as on Form W-7, lines 1a, 1b, 4, and 6a. See [Supporting Documentation Requirements](#), earlier, for a list of the documents to be submitted with your application package.

Renewal of an existing ITIN. If your ITIN has expired and the ITIN will be included on a U.S. federal tax return, follow the guidelines below to submit your renewal application. If your ITIN won't be included on a U.S. federal tax return, you don't need to renew your ITIN at this time.

 *If you don't renew the expired ITIN and you file a U.S. federal tax return with the expired ITIN, there may be a delay in processing your tax return.*

Include the following in your **Renewal Application Package**.

1. Your completed Form W-7. You must check a box to indicate the reason you're completing the Form W-7 even if you're applying to renew your ITIN.
2. Your original tax return(s) for which the ITIN is listed. Attach Form W-7 to the front of your tax return. If you're renewing more than one ITIN for the same tax return (such as for a spouse or dependent(s)), attach all Forms W-7 to the same tax return. After your Forms W-7 have been processed, the IRS will process the return.
3. Original documents, or certified copies of these documents from the issuing agency, required to support the information provided on Form W-7. The required supporting documentation must be consistent with each applicant's information provided on Form W-7. For example, the name, date of birth, and country(ies) of citizenship shown in the documentation must be the same as on Form W-7, lines 1a, 1b, 4, and 6a. See [Supporting Documentation Requirements](#), earlier, for a list of the documents to be submitted with your renewal application package.

 *Spouses and dependents who renew their ITIN to be claimed for an allowable tax benefit must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable benefit or, in the case of the credit for other dependents, the box next to their name must be checked on the attached tax return.*

Certified copies. You can submit copies of original documents if you do any of the following.

- Have the copies certified by the issuing agency.
- Have the officers at U.S. embassies and consulates overseas provide certification and authentication services. Contact the

Consular Section, American Citizens Services of the U.S. Embassy or Consulate in advance to determine the hours of operation for these services.


Deceased taxpayers. When requesting an ITIN for a deceased taxpayer, the deceased must meet all of the requirements established to get an ITIN. Also, you must write "Deceased" and the date of death across the top of the Form W-7 and include the documentation shown in the following chart.

IF you're:	THEN you must include:
The surviving spouse filing an original or amended joint return with their deceased spouse	<ul style="list-style-type: none"> • Form W-7, • A U.S. individual income tax return, and • Documentation substantiating the identity and foreign status of the deceased.
The court-appointed executor or administrator of the deceased's estate filing an original tax return on behalf of the deceased	<ul style="list-style-type: none"> • Form W-7, • A U.S. individual income tax return, • Documentation substantiating the identity and foreign status of the deceased*, and • A court certificate showing your appointment.
Neither the surviving spouse nor the court-appointed executor or administrator of the deceased's estate	<ul style="list-style-type: none"> • Form W-7, • A U.S. individual income tax return, • Documentation substantiating the identity and foreign status of the deceased*, • Form 1310 (if a refund is due), and • A copy of the certificate of death.

* If Form W-7 is for a deceased individual under 18 years of age, one of the documents proving identity, foreign status, and/or U.S. residency must be a birth certificate, unless a passport with a date of entry into the United States is submitted.

ITIN not needed for Forms 4868, 1040-ES, or 1040-ES (NR).


If you're filing an application for an extension of time to file using Form 4868, or making an estimated tax payment using Form 1040-ES or Form 1040-ES (NR), don't file Form W-7 with those forms. Enter "ITIN TO BE REQUESTED" wherever your SSN or ITIN is requested. An ITIN will be issued only after you file a tax return and meet all other requirements.

 *If you attached your tax return to your Form W-7, leave the area of the SSN blank on the new tax return for each person who is applying for an ITIN.*

When To Apply

First-time ITIN applications. If you're applying for a new ITIN, complete and attach Form W-7 to the front of your tax return and file your application package with your tax return for which the ITIN is needed on or before the due date for the return. If you're unable to file your tax return by the due date, you must file an application for an extension of time to file by the due date of the return. Failure to timely file the tax return with a complete Form W-7 and required documentation may result in the denial of refundable credits, such as the additional child tax credit (available for tax years prior to 2018) and the American opportunity tax credit, if you otherwise qualify. Don't file your tax return without Form W-7 and required documentation.

If you meet one of the exceptions described in [Exceptions Tables](#) at the end of these instructions, you may complete and submit Form W-7 at any time.

 *You can't electronically file (e-file) a return using an ITIN in the calendar year the ITIN is assigned. If you need to file multiple-year returns, you can attach them all to your Form W-7 and submit them to the IRS using one of the methods described below in [Where To Apply](#). Once your ITIN is assigned, you can e-file returns in the following years. For example, if you apply for and receive an ITIN in 2021, you may not e-file any tax return using that ITIN (including prior-year returns) until 2022.*

Renewal ITIN applications. If you're renewing an existing ITIN, you must submit your Form W-7 renewal application with your U.S. federal tax return using one of the methods described below in [Where To Apply](#). Spouses and dependents who renew their ITIN must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable tax benefit. If you don't renew your expired ITIN and you file a U.S. federal tax return with the expired ITIN, there may be a delay in processing your tax return.

Where To Apply

By mail. Mail Form W-7, your tax return (if applicable) or other documents required by an exception, and the documentation described under [Supporting Documentation Requirements](#), earlier, to:

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



*If you mail your application, **don't** use the mailing address in the instructions for your tax return (for example, Form 1040-NR). Your tax return will be processed after it is mailed as part of your application package to the address in these instructions.*

By private delivery services. If you use a private delivery service, submit your Form W-7, your tax return (if applicable) or other documents required by an exception, and the documentation described under [Supporting Documentation Requirements](#), earlier, to:

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

The private delivery service can tell you how to get written proof of the mailing date.

In person. You can apply for your ITIN by visiting designated IRS Taxpayer Assistance Centers (TACs). They can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents. For dependents, TACs can verify passports, national identification cards, and birth certificates. These documents will be returned to you immediately. Service at TACs is by appointment only. Appointments can be scheduled by calling 844-545-5640. See [IRS.gov/W7DocumentVerification](https://www.irs.gov/W7DocumentVerification) for a list of designated TACs that offer ITIN document authentication service. TACs that don't offer ITIN document authentication service will mail the original documents, Form W-7, and the tax return to the IRS Austin Service Center for processing.

Through an acceptance agent. You can also apply through one of the two types of acceptance agents authorized by the IRS.

1. Acceptance Agent (AA).
2. Certifying Acceptance Agent (CAA).

Acceptance Agent (AA). An Acceptance Agent (AA) can help you complete and file Form W-7. To get a list of agents, visit [IRS.gov](https://www.irs.gov) and enter "acceptance agent program" in the search box. An AA will need to submit original documentation or certified copies of the documentation from the issuing agency to the IRS for all applicants.

Certifying Acceptance Agent (CAA). A Certifying Acceptance Agent (CAA) can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents, except for foreign military identification cards. For dependents, CAAs can **only** verify passports and birth certificates. The CAA will return the documentation immediately after reviewing its authenticity. Taxpayers residing outside of the United States can apply for an ITIN through a CAA.

Processing times. Allow 7 weeks for the IRS to notify you of your ITIN application status (9 to 11 weeks if you submit the application during peak processing periods (January 15 through April 30) or if you're filing from overseas). If you haven't received your ITIN or correspondence at the end of that time, you can call the IRS to find out the status of your application (see [Telephone help](#), earlier).

Specific Instructions

If you're completing this form for someone else, answer the questions as they apply to that individual.

Application Type

Check the applicable box to indicate if you're:

1. a first-time applicant applying for a **new** ITIN, or
2. seeking to **renew** an ITIN that you already have.

If you check *Renew an existing ITIN*, you must answer the question on line 6e and include your ITIN information on line 6f. See the instructions for lines 6e and 6f for more information.

Reason You're Submitting Form W-7

You must check the box to indicate the reason you're completing Form W-7 even if you're applying to renew your ITIN. If more than one box applies to you, check the box that best explains your reason for submitting Form W-7. **A selection must be made in this section.**

Note. If you check box a or f, then box h may also be checked. If applicable, you must also enter the treaty country and treaty article. For more information on treaties, see Pub. 901, U.S. Tax Treaties.

a. Nonresident alien required to get an ITIN to claim tax treaty benefit. Certain nonresident aliens must get an ITIN to claim certain tax treaty benefits even if they don't have to file a U.S. federal tax return. If you check this box to claim the benefits of a U.S. income tax treaty with a foreign country, also check box h. On the dotted line next to box h, enter the appropriate designation for Exception 1 or 2, whichever applies (see [Exception 1](#) and [Exception 2](#), later). Identify the exception by its number, alpha subsection, and category under which you're applying (for example, enter "Exception 1d-Pension Income" or "Exception 2d-Gambling Winnings"). Also, enter the name of the treaty country and treaty article number in the appropriate entry spaces below box h and attach the documents required under whichever exception applies. For more details on tax treaties, see Pub. 901.

b. Nonresident alien filing a U.S. federal tax return. This category includes:

- A nonresident alien who must file a U.S. federal tax return to report income effectively or not effectively connected with the conduct of a trade or business in the United States, and
- A nonresident alien who is filing a U.S. federal tax return only to get a refund. See Pub. 519.



*If you choose reason b, you **must** provide a complete foreign address on line 3.*

c. U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return. A foreign individual living or present in the United States for a certain number of days (that is, meeting the test known as the “substantial presence” test) who doesn’t have permission to work from the USCIS, and is ineligible for an SSN, may still be required to file a U.S. federal tax return. These individuals must check this box and include a date of entry into the United States on line 6d. For information about the substantial presence test, see Pub. 519.

d. Dependent of U.S. citizen/resident alien. This is an individual who can be claimed as a dependent on a U.S. federal tax return and isn’t eligible to get an SSN. Your spouse is never considered your dependent. See Pubs. 501 and 519. Dependents of U.S. military personnel can submit original documents, certified copies or notarized copies of identification documents. A copy of the servicemember’s U.S. military ID will be required or the applicant must be applying from an overseas APO/FPO address. A copy of the servicemember’s U.S. military ID is required to be included with the application if the documents are notarized.

If you’re applying for an ITIN under this category, you **must** provide the relationship (for example, parent, child, grandchild, etc.) of the dependent to the U.S. citizen/resident alien. Enter the information on the dotted line in the space provided.

Also, if you’re applying for an ITIN under this category, you **must** provide the **full name and SSN or ITIN** of the U.S. citizen/resident alien. Enter the information on the dotted line in the space provided and include a date of entry into the United States on line 6d, unless the applicant is a dependent of U.S. military personnel stationed overseas **or** is from Canada or Mexico and the applicant is claimed for an allowable tax benefit.

Note. If you live abroad and requested an adoption taxpayer identification number (ATIN) for a foreign child you adopted or who has been legally placed in your home pending adoption and that request was denied, your dependent may be eligible for an ITIN. When submitting your Form W-7, make sure that you include a copy of the legal documents verifying your relationship to the child.



Dependents can be claimed as personal exemptions only for tax years prior to 2018. However, the credit for other dependents (ODC) for your child and other qualifying relatives (excluding your spouse) who live in the United States may be available. See the instructions for your U.S. federal tax return for more information.

e. Spouse of U.S. citizen/resident alien. This category includes:

- A resident or nonresident alien spouse who isn’t filing a U.S. federal tax return (including a joint return) and who isn’t eligible to get an SSN but who, as a spouse, is claimed as an exemption; and
- A resident or nonresident alien spouse who isn’t eligible to get an SSN but who is electing to file a U.S. federal tax return jointly with a spouse who is a U.S. citizen or resident alien. For more information about this category, see Pubs. 501 and 519.

Spouses of U.S. military personnel can submit original documents, certified copies, or notarized copies of identification documents. A copy of the servicemember’s U.S. military ID will be required or the applicant must be applying from an overseas APO/FPO address. A copy of the servicemember’s U.S. military ID is required to be included with the application if the documents are notarized.

If you’re applying for an ITIN under this category, you **must** provide the **full name and SSN or ITIN** of the U.S. citizen/resident alien. Enter the information on the dotted line in the space provided.



A spouse can be claimed as a personal exemption only for tax years prior to 2018.

f. Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception. This is an individual who hasn’t abandoned his or her residence in a foreign country and who is a bona fide student, professor, or researcher coming temporarily to the United States solely to attend classes at a recognized institution of education, to teach, or to perform research. For more information about the U.S. tax rules that apply to foreign students, professors, or researchers, see Pub. 519.

If you check this box, you must complete lines 6a, 6c, 6d, and 6g, and provide your passport with a valid U.S. visa. No U.S. visa needs to be provided if the foreign address is Canada, Mexico, or Bermuda. If you’re present in the United States on a work-related visa (F-1, J-1, or M-1), but won’t be employed (that is, your presence in the United States is study related), you can choose to attach a letter from the Designated School Official (DSO) or Responsible Officer (RO) instead of applying to the SSA for an SSN. The letter must clearly state that you won’t be securing employment while in the United States and your presence here is solely study related. This letter can be submitted instead of a Social Security Administration denial letter if you’re filing a tax return with this Form W-7 or claiming [Exception 2](#) (explained later).

Nonresident alien students and exchange visitors, their spouses, and dependents under the Student Exchange Visitors Program (SEVP) claiming Exception 2 (no tax return attached) can have their original ID certified by an SEVP-approved institution, rather than mailing originals to the IRS. These are individuals admitted to the United States under an F, J, or M visa who receive taxable scholarships, fellowships, or other grants.

If you check this box to claim an exception under the benefits of a U.S. income tax treaty with a foreign country, also check box h. On the dotted line next to box h, enter the appropriate designation for [Exception 2](#), explained later. Identify the exception by its number, alpha subsection, and category under which you’re applying (for example, enter “Exception 2b-Scholarship Income and claiming tax treaty benefits” or “Exception 2c-Scholarship Income”). Also, enter the name of the treaty country and the treaty article number in the appropriate entry spaces below box h (if applicable) and attach the documents required under [Exception 2](#).

g. Dependent/spouse of a nonresident alien holding a U.S. visa. This is an individual who can be claimed as a dependent for any tax year, or is a spouse on a U.S. federal tax return for a tax year before 2018, who is unable, or not eligible, to get an SSN, and who has entered the United States with a nonresident alien who holds a U.S. visa. If you apply for an ITIN under this category, remember to attach a copy of your visa to your Form W-7 and include a date of entry into the United States on line 6d.



Dependents and spouses can be claimed as personal exemptions only for tax years prior to 2018.

h. Other. If the reason for your ITIN request isn’t described in boxes a through g, check this box. Describe in detail your reason for requesting an ITIN and attach supporting documents.

Frequently, third parties (such as banks and other financial institutions) that are subject to information-reporting and withholding requirements will request an ITIN from you to enable them to file information returns required by law. If you’re requesting an ITIN for this reason, you may be able to claim one of the exceptions described later. Enter on the dotted line next to box h the exception that applies to you. Identify the exception by its number, alpha subsection (if applicable), and category under

which you're applying (for example, enter "Exception 1a-Partnership Income" or "Exception 3-Mortgage Interest"). Examples of completed Forms W-7 for "Exceptions" can be found in Pub. 1915. You won't need to attach a tax return to your Form W-7.

Exception 1. Passive income—third-party withholding or tax treaty benefits. This exception may apply if you're the recipient of partnership income, interest income, annuity income, rental income, or other passive income that's subject to third-party withholding or covered by tax treaty benefits. See [Exceptions Tables](#), later, for more details on Exception 1.

Information returns applicable to Exception 1 may include the following.

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.
- Form 1099-INT, Interest Income.
- Form 1099-MISC, Miscellaneous Information.
- Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax.
- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.



Applicants receiving compensation for personal services performed in the United States, or issued a U.S. visa that's valid for employment, should first apply for an SSN with the SSA. Unless you're denied an SSN by the SSA and attach the denial letter to your Form W-7, you aren't eligible for an ITIN.



If you're required to file a federal tax return, then you aren't eligible for Exception 1.

Exception 2. Other income. This exception may apply if:

1. You're claiming the benefits of a U.S. income tax treaty with a foreign country and you receive any of the following.
 - a. Wages, salary, compensation, and honoraria payments;
 - b. Scholarships, fellowships, and grants; and/or
 - c. Gambling income; or
2. You're receiving taxable scholarship, fellowship, or grant income, but not claiming the benefits of an income tax treaty.

See [Exceptions Tables](#), later, for more details on Exception 2. Information returns applicable to Exception 2 may include Form 1042-S.

Exception 3. Mortgage interest—third-party reporting. This exception may apply if you have a home mortgage loan on real property you own in the United States that's subject to third-party reporting of mortgage interest. See [Exceptions Tables](#), later, for more details on Exception 3. Information returns applicable to Exception 3 may include Form 1098, Mortgage Interest Statement.

Exception 4. Dispositions by a foreign person of U.S. real property interest—third-party withholding. This exception may apply if you're a party to a disposition of a U.S. real property interest by a foreign person, which is generally subject to withholding by the transferee or buyer (withholding agent). This exception may also apply if you have a notice of non-recognition under Regulations section 1.1445-2(d)(2). See [Exceptions Tables](#), later, for more details on Exception 4.

Information returns applicable to Exception 4 may include the following.

- Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests.
- Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.
- Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

Exception 5. Treasury Decision (T.D.) 9363. This exception may apply if you have an IRS reporting requirement as a non-U.S. representative of a foreign corporation who needs to obtain an ITIN for the purpose of meeting their e-filing requirement under T.D. 9363 and you are submitting Form W-7. See [Exceptions Tables](#), later, for more details on Exception 5.

If you're applying for an ITIN under this exception, enter "Exception 5, T.D. 9363" on the dotted line next to box h.

Line Instructions

Enter "N/A" (not applicable) on all sections of each line that don't apply to you. **Don't** leave any section blank. For example, line 4 should have three separate entries.

Line 1a. Enter your legal name on line 1a as it appears on your identifying documents. This entry should reflect your name as it'll appear on a U.S. federal tax return.

Note. If you're renewing your ITIN and your legal name has changed since the original assignment of your ITIN, you'll need to submit documentation to support your legal name change, such as your marriage certificate or a court order, which may include a divorce decree. Attach supporting documentation to Form W-7.



Your ITIN will be established using this name. If you don't use this name on the U.S. federal tax return, the processing of the U.S. federal tax return may be delayed.

Line 1b. Enter your name as it appears on your birth certificate if it's different from your entry on line 1a.

Line 2. Enter your complete mailing address on line 2. This is the address the IRS will use to return your original documents and send written notification of your ITIN application status.

The IRS won't use the address you enter to update its records for other purposes unless you include a U.S. federal tax return with your Form W-7. If you aren't including a U.S. federal tax return with your Form W-7 and you changed your home mailing address since you filed your last U.S. federal tax return, also file Form 8822, Change of Address, with the IRS at the address listed in the Form 8822 instructions.

Note. If the U.S. Postal Service won't deliver mail to your physical location, enter the U.S. Postal Service's post office box number for your mailing address. Contact your local U.S. Post Office for more information. Don't use a post office box owned and operated by a private firm or company.

Line 3. Enter your complete foreign (non-U.S.) address in the country where you permanently or normally reside, even if it's the same as the address on line 2. If you no longer have a permanent foreign residence due to your relocation to the United States, enter only the foreign country where you last resided on line 3. If you're claiming a benefit under an income tax treaty with the United States, the income tax treaty country must be the same as the country listed on line 3.



*If you choose reason b, you **must** provide a complete foreign address on line 3.*



Don't use a post office box or an "in care of" (c/o) address instead of a street address on line 2 if you're entering just a "country" name on line 3. If you do, your application may be rejected.

Line 4. Enter your date of birth in the month/day/year (MM/DD/YYYY) format, where MM = 1 to 12 and DD = 1 to 31. To be eligible for an ITIN, your birth country must be recognized as a foreign country by the U.S. Department of State.

Line 6a. Enter the country or countries (in the case of dual citizenship) in which you're a citizen. Enter the complete country name; don't abbreviate.

Line 6b. If your country of residence for tax purposes has issued you a tax identification number, enter that number on line 6b. For example, if you're a resident of Canada, enter your Canadian social security number (known as the Canadian Social Insurance Number).

Line 6c. Enter only U.S. nonimmigrant visa information. Include the USCIS classification, number of the U.S. visa, and the expiration date in month/day/year format. For example, if you have an F-1/F-2 visa with the number 123456 that has an expiration date of December 31, 2021, enter "F-1/F-2," "123456," and "12/31/2021" in the entry space. Individuals in possession of an I-20/I-94 document(s) should attach a copy to their Form W-7.

Line 6d. Check the box indicating the type of document(s) you're submitting to prove your identity. Enter the name of the state or country or other issuer, the identification number (if any) appearing on the document(s), the expiration date, and the date on which you entered the United States. Dates must be entered in the month/day/year format.

Note. If you're submitting a passport, or a certified copy of a passport from the issuing agency, no other documentation is required to prove your identity and foreign status. Ensure any visa information shown on the passport is entered on line 6c and the pages of the passport showing the U.S. visa (if a visa is required for your Form W-7) are included with your Form W-7. A passport that doesn't have a date of entry into the United States will no longer be accepted as a stand-alone identification document for dependents, unless the dependents are from Canada, Mexico, or are dependents of U.S. military personnel stationed overseas.

If you're submitting more than one document, enter only the information for the first document on this line. Attach a separate sheet showing the required information for the additional document(s). On the separate sheet, be sure to write your name and "Form W-7" at the top.



The "Date of entry into the United States" must contain the complete date on which you entered the country for the purpose for which you're requesting an ITIN (if applicable). If you've never entered the United States, enter "Never entered the United States" on this line. A passport without an entry date doesn't prove U.S. residency and may not be used as a stand-alone document for certain dependents. See [Supporting Documentation Requirements](#), earlier.

Example. You entered the United States on August 1, 2021, to work for Company X. You want to file a return for the income you earned in the United States in 2021. You aren't eligible to get a social security number. You file Form W-7 with your 2021 return. Enter "08/01/2021" as the Date of entry into the United States on line 6d of Form W-7.

Line 6e. If you ever received an ITIN and/or an Internal Revenue Service Number (IRSIN), check the "Yes" box and complete line 6f. If you never had an ITIN or an IRSIN, or if you don't know your ITIN or IRSIN, check the *No/Don't know* box.

An IRSIN is a nine-digit number issued by the IRS to persons who file a return or make a payment without providing a taxpayer identification number. You would've been issued this number if you filed a U.S. federal tax return and didn't have an SSN. This IRSIN will appear on any correspondence the IRS sent you concerning that return.

If you're submitting Form W-7 to renew your ITIN, you must include your previously assigned ITIN on line 6f to avoid delays in processing your Form W-7.

Line 6f. If you have an ITIN and/or an IRSIN, list them in the space(s) provided. Identify your first, middle, and last name under which the ITIN and/or IRSIN was issued. If you were issued more than one IRSIN, attach a separate sheet listing all the IRSINs you received. On the separate sheet, be sure to write your name and "Form W-7" at the top.

If you're submitting Form W-7 to renew your ITIN, the name under which you applied for your ITIN must be included on line 6f to avoid delays in processing your Form W-7.

Note. If you're renewing your ITIN and your legal name has changed since the original assignment of your ITIN, you'll need to submit documentation to support your legal name change, such as your marriage certificate or a court order, which may include a divorce decree. Attach supporting documentation to Form W-7.

Line 6g. If you checked reason f, you must enter the name of the educational institution and the city and state in which it's located. You must also enter your length of stay in the United States.

If you're temporarily in the United States for business purposes, you must enter the name of the company with whom you're conducting your business and the city and state in which it's located. You must also enter your length of stay in the United States.

Signature

Who Can Sign Form W-7

Generally, the applicant is required to sign Form W-7. The following are exceptions to this requirement.

Applicant is a dependent under 18 years of age. If the applicant is a dependent under 18 years of age, his or her parent or court-appointed guardian can sign if the child can't sign. The parent or court-appointed guardian must type or print his or her name in the space provided and check the appropriate box that indicates his or her relationship to the applicant. If the individual is signing as a court-appointed guardian, a copy of the court-appointment papers showing the legal guardianship must be attached.

Adults, other than a parent or court-appointed guardian, can sign Form W-7 only if a Form 2848, Power of Attorney and Declaration of Representative, has been signed by a parent or court-appointed guardian authorizing the individual to sign for the applicant.

Applicant is a dependent 18 years of age or older. If an applicant is 18 years of age or older, the applicant or a court-appointed guardian can sign or appoint a parent or another individual to sign. The individual (if other than the applicant) must type or print their name in the space provided and check the appropriate box that indicates their relationship to the applicant. If the individual is signing as a court-appointed guardian, a copy of the court-appointment papers showing the legal guardianship must be attached. Individuals other than the applicant or a court-appointed guardian must attach a Form 2848 from the applicant or court-appointed guardian authorizing them to sign the Form W-7.



*A spouse **can't** sign for his or her spouse, unless the Power of attorney box is checked and Form 2848 has been attached to Form W-7.*

Applicant can't sign their name. If an applicant can't sign his or her name, then the applicant must sign his or her mark (for example, an "X" or a thumbprint) in the presence of a witness. The witness's signature is also required and must be identified as that of a witness.

Note. All Powers of Attorney (POAs) submitted to the IRS must be in English. Any POAs received in a foreign language will be considered invalid unless accompanied by a certified English translation. The POA must clearly state the purpose for which it's intended under the *Acts authorized* section. For more information, go to IRS.gov.

Acceptance Agent's Use ONLY

Complete all fields as appropriate and enter the eight-digit office code that was issued to you by the ITIN Program Office.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the

form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Exceptions Tables

Exception #1		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
Third-Party Withholding on Passive Income	Persons who are eligible to claim Exception 1 include:	Documentation you must submit if you're eligible to claim Exception 1:
	1(a) Individuals who are partners of a U.S. or foreign partnership that invests in the United States and that owns assets that generate income subject to IRS information-reporting and federal tax withholding requirements; or	1(a) A copy of the portion of the partnership or LLC agreement displaying the partnership's employer identification number and showing that you're a partner in the partnership that's conducting business in the United States.
	1(b) Individuals who have opened an interest-bearing bank deposit account that generates income that's effectively connected with their U.S. trade or business and is subject to IRS information reporting and/or federal tax withholding; or	1(b) An original signed letter from the bank on its official letterhead, displaying your name and stating that you've opened a business account that's subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
	1(c) Individuals who are "resident aliens" for tax purposes and have opened an interest-bearing bank deposit account that generates income subject to IRS information reporting and/or federal tax withholding; or	1(c) An original signed letter from the bank on its official letterhead, displaying your name and stating that you've opened an individual deposit account that's subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
	1(d) Individuals who are receiving distributions during the current tax year of income such as pensions, annuities, rental income, royalties, dividends, etc., and are required to provide an ITIN to the withholding agent (for example, an investment company, insurance company, financial institution, etc.) for the purposes of tax withholding and/or reporting requirements.	1(d) An original document or signed letter from the withholding agent, on official letterhead, showing your name and verifying that an ITIN is required to make distributions to you during the current tax year that are subject to IRS information reporting and/or federal tax withholding. Self-generated income statements will only be accepted with a copy of the contract or a letter with a postmarked envelope addressed from the withholding agent.

Exception #2		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
2(a). Wages, Salary, Compensation, and Honoraria Payments	Persons who are eligible to claim Exception 2(a) include:	Documentation you must submit if you're eligible to claim Exception 2(a):
<i>Claiming the benefits of a tax treaty</i>	Individuals claiming the benefits of a tax treaty who: <ul style="list-style-type: none"> • Are either exempt or subject to a reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments; <p style="text-align: center; margin: 5px 0;">and</p> <ul style="list-style-type: none"> • Will be submitting Form 8233 to the payer of the income. 	<ul style="list-style-type: none"> • An original letter of employment from the payer of the income; or • A copy of the employment contract; or • A letter requesting your presence for a speaking engagement, etc.; <p style="text-align: center; margin: 10px 0;">along with:</p> <ul style="list-style-type: none"> • Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty, and • A copy of the completed withholding agent's portion of Form 8233 attached to Form W-7.

Exceptions Tables (continued)

Exception #2 (continued)

Note. Federal tax withholding and/or information reporting must take place within the current tax year.

<p>2(b). Scholarships, Fellowships, and Grants</p> <p><i>Claiming the benefits of a tax treaty</i></p>	<p>Persons who are eligible to claim Exception 2(b) include:</p> <p>Individuals claiming the benefits of a tax treaty who:</p> <ul style="list-style-type: none"> • Are either exempt from or subject to a reduced rate of tax on their income from scholarships, fellowships, or grants (that is, foreign students, scholars, professors, researchers, foreign visitors, or any other individual); <p align="center">and</p> <ul style="list-style-type: none"> • Will be submitting Form W-8BEN to the withholding agent. <p>Note. Student and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and dependents classified under section 101(a)(15)(F), (M), or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M), or (J)}: A certification letter is required for each Form W-7 application: primary, associated secondary (spouse), and dependent(s).¹</p> <p>¹ The original certification letter from an SEVP-approved institution serves as a substitute for submission of original supporting identification documents with Form W-7. The certification letter must:</p> <ul style="list-style-type: none"> • Be on original, official college, university, or institution letterhead with a verifiable address; • Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number; • Certify the applicant's registration in SEVIS; • Certify that the student presented an unexpired passport, visa, or other identification documents for review (Exception: a U.S. visa isn't required if the foreign address is in Canada or Mexico); • List the identification documents provided to verify identity and foreign status; • Be signed and dated by a SEVIS official: Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number; • Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include a copy of the valid visa issued by the U.S. Department of State). A U.S. visa isn't required if the foreign address is in Canada or Mexico; • Attach a copy of Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status and/or a copy of Form I-20, Certificate of Eligibility for Nonimmigrant Student Status; • Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and • Include a letter from the DSO or RO stating that the applicant won't be securing employment in the United States or receiving any type of income from personal services. 	<p>Documentation you must submit if you're eligible to claim Exception 2(b):</p> <ul style="list-style-type: none"> • An original letter or official notification from the college or university awarding the noncompensatory scholarship, fellowship, or grant; or • A copy of a contract with a college, university, or educational institution; <p align="center">along with:</p> <ul style="list-style-type: none"> • An original or copy certified by the issuing agency of passport showing the valid visa issued by the U.S. Department of State, • Evidence (information) on the Form W-7 that you're entitled to claim the benefits of a tax treaty, • A copy of the Form W-8BEN that was submitted to the withholding agent, and • A letter from the Social Security Administration² stating that you're ineligible to receive a social security number (SSN). <p>² If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for an SSN. You will be permitted to provide a letter from the Designated School Official (DSO) or Responsible Officer (RO) stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p>
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Exceptions Tables (continued)

Exception #2 (continued)		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
<p>2(c). Scholarships, Fellowships, and Grants</p> <p><i>Not claiming benefits of a tax treaty</i></p>	<p>Persons who are eligible to claim Exception 2(c) include:</p> <p>Individuals (that is, foreign students, scholars, professors, researchers, or any other individuals) receiving noncompensatory income from scholarships, fellowships, or grants that's subject to IRS information-reporting and/or withholding requirements during the current year.</p> <p>Note. Student and Exchange Visitor Program (SEVP)-approved institutions for nonresident alien students and exchange visitors and their spouses and dependents classified under section 101(a)(15)(F), (M), or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M), or (J)}: A certification letter is required for each Form W-7 application: primary, associated secondary (spouse), and dependent(s).¹</p> <p>¹ The original certification letter from an SEVP-approved institution serves as a substitute for submission of original supporting identification documents with Form W-7. The certification letter must:</p> <ul style="list-style-type: none"> • Be on original, official college, university, or institution letterhead with a verifiable address; • Provide the applicant's full name and Student Exchange Visitor's Information System (SEVIS) number; • Certify the applicant's registration in SEVIS; • Certify that the student presented an unexpired passport, visa, or other identification documents for review (Exception: a U.S. visa isn't required if the foreign address is in Canada or Mexico); • List the identification documents provided to verify identity and foreign status; • Be signed and dated by a SEVIS official: Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO), or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number; • Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents presented in the Form W-7 instructions (passport must include a copy of the valid visa issued by the U.S. Department of State). A U.S. visa isn't required if the foreign address is in Canada or Mexico; • Attach a copy of Form DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status and/or a copy of Form I-20, Certificate of Eligibility for Nonimmigrant Student Status; • Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit; and • Include a letter from the DSO or RO stating that the applicant won't be securing employment in the United States or receiving any type of income from personal services. 	<p>Documentation you must submit if you're eligible to claim Exception 2(c):</p> <ul style="list-style-type: none"> • An original letter or official notification from the educational institution (that is, college or university) awarding the noncompensatory scholarship, fellowship, or grant; or • A copy of a contract with a college, university, or educational institution; <p align="center">along with:</p> <ul style="list-style-type: none"> • An original or copy certified by the issuing agency of passport showing a valid visa issued by the U.S. Department of State (a U.S. visa isn't required if the foreign address is in Canada or Mexico); • An original letter from the DSO or RO stating that you're receiving noncompensatory income from scholarships, fellowships, or grants that's subject to IRS information-reporting and/or federal tax withholding requirements during the current year (this letter must be attached to your Form W-7 or your application for an ITIN will be denied); and • A letter from the Social Security Administration² stating that you're ineligible to receive a social security number (SSN). <p>² If you're a student on an F-1, J-1, or M-1 visa who won't be working while studying in the United States, you won't have to apply for an SSN. You will be permitted to provide a letter from the DSO or RO stating that you won't be securing employment in the United States or receiving any type of income from personal services.</p>

Exception #2 (continued)		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
<p>2(d). Gambling Income</p> <p><i>Claiming the benefits of a tax treaty</i></p>	<p>Persons who are eligible to claim Exception 2(d) include:</p> <p>Nonresident aliens visiting the United States who:</p> <ul style="list-style-type: none"> • Have gambling winnings, • Are claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and • Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent. 	<p>Documentation you must submit if you're eligible to claim Exception 2(d):</p> <p>Your Form W-7, which must be submitted through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent to apply for an ITIN under Exception 2(d).</p> <p>Note. If you don't secure the services of a gaming official, you may still file Form 1040-NR at the end of the tax year with a Form W-7, attaching a copy of Form 1042-S displaying the amount of tax withheld. Your Form 1040-NR should also display the tax treaty article number and country under which you're claiming the treaty benefits.</p>

Exceptions Tables (continued)

Exception #3		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
Third-Party Reporting of Mortgage Interest	Persons who are eligible to claim Exception 3 include:	Documentation you must submit if you're eligible to claim Exception 3:
	Individuals with a home mortgage loan on real property located in the United States.	<ul style="list-style-type: none"> • Documentation showing evidence of a home mortgage loan. This includes a copy of the contract of sale or similar documentation showing evidence of a home mortgage loan on real property located in the United States.

Exception #4		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
Third-Party Withholding—Disposition by a Foreign Person of U.S. Real Property Interest	Persons who are eligible to claim Exception 4 include:	Documentation you must submit if you're eligible to claim Exception 4:
	An individual who is a party to the disposition of U.S. real property interest by a foreign person (buyer or other transferee such as a withholding agent) or notice of non-recognition ¹ under Regulations section 1.1445-2(d)(2) from the transferor.	<ul style="list-style-type: none"> • A completed Form 8288, Form 8288-A, or Form 8288-B; and • A copy of the real estate sales contract, Settlement Statement (HUD-1), or Closing Disclosure. • In the case of notice of non-recognition¹, document(s) that evidence a transaction for which a notice of non-recognition is applicable. <p>Note. For the seller of the property, copies of the sales contract, Settlement Statement (HUD-1), or Closing Disclosure, and copies of Forms 8288 and 8288-A submitted by the buyer need to be attached to Form W-7.</p> <p>¹ For notices of non-recognition, the document must show the date of the transaction, the parties involved, and the type of transfer that took place. For example, for transfers involving real estate, valid documents include the deed, Direction to Convey form, or a document that identifies the replacement property in a like-kind exchange. For transfers involving stock, an example of a valid document is the document that facilitates the transaction.</p>

Exception #5		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
Reporting Obligations under T.D. 9363	Persons who are eligible to claim Exception 5 include:	Documentation you must submit if you're eligible to claim Exception 5:
	A non-U.S. representative of a foreign corporation who needs to obtain an ITIN for the purpose of meeting their e-filing requirements.	<ul style="list-style-type: none"> • Along with your Form W-7, include an original signed letter from your employer on corporate letterhead stating that an ITIN is needed for T.D. 9363, and you have been designated as the person responsible for ensuring compliance with IRS information-reporting requirements.