



ITIN Document Guide

What to gather for adults and minors when applying for an Individual Taxpayer Identification Number (ITIN).

For all applicants (what the IRS looks for)

You must provide:

1. proof of identity and
2. proof of foreign status.
3. Reason why you need an ITIN for the US tax system – see tax return requirements below.

An original passport is the only stand-alone document the IRS accepts that proves both, but other documents can be submitted instead of a passport.

Documents must be current (unexpired). Birth certificates do not need expiration dates.

Accepted identity/foreign-status documents (choose a passport, or two items if no passport)

- Passport (stand-alone)
- USCIS photo ID
- U.S. visa (from Dept. of State)
- U.S. driver's license
- U.S. military ID
- Foreign driver's license
- Foreign military ID
- National ID card (must show name, photo, address, date of birth, and expiration date)
- U.S. state ID card
- Foreign voter registration
- Civil birth certificate
- Medical records (dependents under 6)
- School records (dependents under 18)



Adults (primary applicant or spouse)

- Passport (strongly preferred); or two current documents together showing name, photo, and foreign status (e.g., national ID + foreign driver's license).
- If you previously applied for an SSN and were denied, include the SSA denial letter (if applicable).
- You must also provide a reason why you need an ITIN for tax purposes. Most first-time applicants must attach a U.S. federal tax return to Form W-7 unless an IRS exception applies (see below).

Minors / Dependents (under age 18)

Provide identity and foreign status for the child using one of the following options:

- Passport (stand-alone); or
- Birth certificate and one other current document (e.g., national ID); or
- School or medical records (see rules below).

School records (dependents under 18)

- Current (issued within the last 12 months).
- Issued on school letterhead by a school official or ministry of education.
- Shows student's name, school name and address, and (if available) coursework/grades or date of entry.

Medical records (dependents under 6)

- Current (dated within the last 12 months).
- On provider/clinic letterhead and includes provider name and address.
- Shows child's name, date of birth, address, and dates of care (immunization card acceptable).



Tax Return Requirements

Unless you're filing to claim a tax treaty benefit, generally a U.S. federal tax return must be attached to your ITIN application.

- Non-U.S. citizen and nonresident filing a U.S. tax return
- Non-U.S. citizen resident filing a U.S. tax return
- Dependent or spouse of a U.S.-citizen or non-U.S. citizen resident
- Non-U.S. citizen resident student, professor, or researcher filing a U.S. tax return or claiming an exception
- Dependent or spouse of a non-U.S. citizen resident with a U.S. visa

Tax Return Exceptions (documentation instead of a return)

- Income from a partnership investing in the U.S. subject to information reporting or withholding
- Bank account tied to a U.S. trade or business earning interest subject to information reporting or withholding
- Personal bank interest subject to information reporting or withholding
- Passive income subject to third-party withholding (annuities, pensions, rentals, royalties, dividends)
- Compensation or honoraria eligible for treaty benefits
- Non-compensatory scholarships/fellowships/grants (whether treaty-eligible or not)
- Gambling winnings eligible for treaty benefits
- Real property in the U.S. with mortgage interest reported by a third party
- Sale or exchange of U.S. real property subject to buyer/transferee withholding
- IRS reporting by a non-U.S. representative of a foreign corporation (e-filing requirements under TD 9363)

Document submission

All documents must be originals, copies certified by the issuing agency, or copies certified by a U.S. embassy/consulate (special requirements exist for this certification). Standard U.S. notarizations are not accepted for ITIN purposes.

If you have questions, please [contact Synergy Wealthcare Solutions](#), and Hayden McCoy will respond within 2 business days.