

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 instructions.

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

FOR IRS USE ONLY				

Before you begin:

- **Do not submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are 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 tax return with Form W-7 unless you meet one of the exceptions (see instructions).

- a Nonresident alien required to get ITIN to claim tax treaty benefit
 - b Nonresident alien filing a U.S. tax return
 - c U.S. resident alien (based on days present in the United States) filing a U.S. tax return
 - d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ► _____
 - e Spouse of U.S. citizen/resident alien } _____
 - f Nonresident alien student, professor, or researcher filing a U.S. 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
(if different from above)
(see instructions)

3 Street address, apartment number, or rural route number. **Do not use a P.O. box number.**

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Birth information

4 Date of birth (month / day / year) Country of birth City and state or province (optional) **5** Male
 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) Passport Driver's license/State I.D.
 USCIS documentation Other _____ Date of entry into the United States (MM/DD/YYYY) / /

6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?
 No/Do not know. Skip line 6f.
 Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter: TIN or EIN ► _____ and Name under which it was issued ► _____

6g Name of college/university or company (see instructions) _____ Length of stay _____
 City and state _____

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 disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.

Signature of applicant (if delegate, see instructions) Date (month / day / year) Phone number

_____/_____/_____

Keep a copy for your records.

Name of delegate, if applicable (type or print) Delegate's relationship to applicant Parent Court-appointed guardian
 Power of Attorney

Acceptance Agent's Use ONLY

Signature Date (month / day / year) Phone

_____/_____/_____

Name and title (type or print) Name of company Fax

_____/_____/_____

Office Code

Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests

▶ Please type or print.

1 Name of transferor (attach additional sheets if more than one transferor)	Identification number
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Street address, apt. or suite no., or rural route. Do not use a P.O. box.

City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.

2 Name of transferee (attach additional sheets if more than one transferee)	Identification number
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Street address, apt. or suite no., or rural route. Do not use a P.O. box.

City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.

3 Applicant is: Transferor Transferee

4a Name of withholding agent (see instructions)	b Identification number
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c Name of estate, trust, or entity (if applicable)	d Identification number
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5 Address where you want withholding certificate sent (street address, apt. or suite no., P.O. box, or rural route number)	Phone number (optional) ()
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City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.

6 Description of U.S. real property transaction:

a Date of transfer (month, day, year) (see inst.) **b** Contract price \$

c Type of interest transferred: Real property Associated personal property
 Domestic U.S. real property holding corporation

d Use of property at time of sale: Rental or commercial Personal Other (attach explanation)

e Adjusted basis \$

f Location and general description of property (for a real property interest), description (for associated personal property), or the class or type and amount of the interest (for an interest in a U.S. real property holding corporation). See instructions.

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g For the 3 preceding tax years:

(1) Were U.S. income tax returns filed relating to the U.S. real property interest? Yes No
 If "Yes," when and where were those returns filed? ▶

(2) Were U.S. income taxes paid relating to the U.S. real property interest? Yes No
 If "Yes," enter the amount of tax paid for each year ▶

7 Check the box to indicate the reason a withholding certificate should be issued. See the instructions for information that must be attached to Form 8288-B.

a The transferor is exempt from U.S. tax or nonrecognition treatment applies.
b The transferor's maximum tax liability is less than the tax required to be withheld.
c The special installment sales rules described in section 7 of Rev. Proc. 2000-35 allow reduced withholding.

8 Does the transferor have any unsatisfied withholding liability under section 1445? Yes No
 See the instructions for information required to be attached.

9 Is this application for a withholding certificate made under section 1445(e)? Yes No
 If "Yes," check the applicable box in **a** and the applicable box in **b** below.

a Type of transaction: 1445(e)(1) 1445(e)(2) 1445(e)(3) 1445(e)(5) 1445(e)(6)
b Applicant is: Taxpayer Other person required to withhold. Specify your title (e.g., trustee) ▶

Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature	Title (if applicable)	Date
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