

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>	<p>Individuals claiming the benefits of a tax treaty who:</p> <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;">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;">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.		
2(b). Scholarships, Fellowships, and Grants	Persons who are eligible to claim Exception 2(b) include:	Documentation you must submit if you're eligible to claim Exception 2(b):
<p><i>Claiming the benefits of a tax treaty</i></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 style="text-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. 	<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 style="text-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>

Exceptions Tables (continued)

Exception #2 (continued)		
Note. Federal tax withholding and/or information reporting must take place within the current tax year.		
2(c). Scholarships, Fellowships, and Grants <i>Not claiming benefits of a tax treaty</i>	Persons who are eligible to claim Exception 2(c) include:	Documentation you must submit if you're eligible to claim Exception 2(c):
	<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. 	<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>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.		
2(d). Gambling Income <i>Claiming the benefits of a tax treaty</i>	Persons who are eligible to claim Exception 2(d) include:	Documentation you must submit if you're eligible to claim Exception 2(d):
	<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>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.