

Instructions for Form W-7 (COA), Certificate of Accuracy for IRS Individual Taxpayer Identification Number

What is Form W-7 (COA)

Form W-7 (COA) is a "Certificate of Accuracy" prepared by an ITIN Certified Acceptance Agent (CAA) and attached to each Form W-7 (Application for IRS Individual Taxpayer Identification Number) that is submitted to IRS. It contains the following information.

- The name of the designated authorized representative of the CAA who is completing the Certificate of Accuracy.
- The legal name of the business.
- The EIN (Employers Identification Number) and office code of the Certified Acceptance Agent.
- The date that the Acceptance Agent Agreement was approved.
- The name of the ITIN Applicant.
- The type(s) of supporting documentation reviewed by the CAA to prove the ITIN applicant's "identity" and "foreign status".
- A statement by the CAA that they have verified to the best of their knowledge, the authenticity, accuracy and completeness of the documentation they reviewed.
- The signature of the individual who has prepared the COA and the date that it was signed.

What is the purpose of Form W-7 (COA)

The COA is a certification by the CAA that they have reviewed the supporting documentation to prove the ITIN applicant's "identity" and "foreign status" and to the best of their knowledge the documents are complete, authentic, and accurate. **Note:** With the exception of documentation to prove Exception 1(a) criteria, the only documents that should be included in the COA are those that were reviewed by you to prove the applicant's claim of identity and foreign status. All other supplemental documentation supporting "Exception" criteria, (i.e. a copy of a withholding document, a letter from a financial institution, etc.) as well as a denial letter from the Social Security Administration (if applicable) must be attached to Form W-7 and submitted to IRS.

Who must submit a COA?

All IRS ITIN Certified Acceptance Agents are required to complete and submit a separate COA for each Form W-7 that is sent to IRS. It is important to remember that as a Certified Acceptance Agent, documentation to support identity and foreign status must be reviewed by you and should be included with your COA. You must attach a copy of the original documents or certified copy by the issuing agency for primary and secondary applicants. For dependents, you must attach a copy of the passport or birth certificate. For all other dependent documents, you

must attach the original document or certified copy by the issuing agency. IRS employees at designated Taxpayer Assistance Centers (TAC) will not review W-7 applications prepared by CAAs.

Who can sign the Certificate of Accuracy?

Only the designated authorized representative of the business is permitted to sign the COA.

Where can I find Form W-7 (COA)?

Form W-7 (COA) can be found on the IRS web site at www.irs.gov by searching for "Form W-7 (COA)".

Whose PTIN is required?

Only tax practitioners are required to have a PTIN. The approved authorized representative of the business must provide their PTIN on Form W-7 (COA).

Supporting Documentation

You should check only the boxes that correspond to the documents which you reviewed and certified to support the ITIN applicant's identity and foreign status. A passport is the only stand alone document for purposes of satisfying both the "identity" and "foreign status" criteria. For dependents applying under reason code "d", the passport must have a date of entry to be a stand-alone document, unless they are from Canada, Mexico, or are dependents of U.S. military personnel overseas. If the passport does not have a date of entry, additional original documents verifying the dependent's U.S. residency are required. See Part 4 of Publication 4520 for documents accepted as proof of U.S. residency for dependents. If you review the applicant's passport, you would place an "x" in the box under the "Identity" and "Foreign Status" column on the Passport line. If, however, a passport is not reviewed by you, then a combination of at least two or more documents must be examined from the list of Supporting Documents; one which satisfies identity, and one which satisfies foreign status. If a document does not display a box under the Identity or Foreign Status column, it signifies that the document can not be used to support that category. For example: A Foreign Drivers License, U.S. State Identification Card, and U.S. Military Identification Card can not be used to prove an applicant's "foreign status". Therefore there is no check-box for those documents under the foreign status column. They can, however, be used to prove the applicant's "identity", so there are check-boxes under the identity column. Medical records valid for children under 6 years of age and school records are valid only for dependents under age 14, (under age 18 if a student).

Definitions — The following chart represents definitions for phrases used in Form W-7 (COA).

Phrase	Definition
The Undersigned	This is the name of the individual who is preparing and signing the Certificate of Accuracy. This person must be the individual who has been designated as the authorized representative of the business.
CAA Business Name	This is the legal name of the business that was entered by you on Form 13551, Application to Participate in the ITIN Acceptance Agent Program.
Agreement approved date ___ / ___ / 20__	This is the date that IRS approved your agreement. You can locate this date on your CAA Agreement.
Form W-7 Applicant's Name	This is the name of the individual for whom you are completing the Form W-7 and Certificate of Accuracy.
Name of Partnership	The name of the partnership should be entered on this line only if you are requesting an ITIN under Exception 1 (a) – Partners in a U.S. or foreign partnership that invests in the U.S.
EIN, Office Code and PTIN	This is the Employer's Identification Number (EIN) that was assigned to the business by IRS. The office code is a number assigned by the ITIN Policy Section when the application for AA status is approved. Preparer Tax Identification Number (PTIN) is required for anyone who prepares or assists in preparing federal tax returns for compensation. This number should be entered on the line for Acceptance Agent PTIN
Date signed	This is the date that the Certificate of Accuracy is signed by the authorized representative of the Business.

For additional information regarding documentation, please refer to Publication 4520 Acceptance Agents Guide for Individual Taxpayer Identification Number (ITIN)