

Certifying acceptance agents can't verify foreign military ID cards

The IRS has revised the instructions for Form W-7, "Application for IRS Individual Taxpayer Identification Number." The revision provides that Certifying Acceptance Agents (CAAs) can verify original documentation and certified copies of items from the issuing agency for primary and secondary applicants and their dependents — with a newly added exception for foreign military identification cards.

CAA basics

Form W-7 is used to apply for an individual taxpayer identification number (ITIN), a tax processing number the IRS issues to people who can't get a Social Security number. The applicant must submit documentation to the IRS to prove the applicant's identity, among other things.

A CAA is a person authorized under an agreement with the IRS to submit a Form W-7 to the agency on behalf of an ITIN applicant without furnishing supporting documents. Instead, the CAA certifies to the IRS that it has reviewed the documentation of the applicant's identity and alien status, and that it's maintaining a record of that documentation. CAAs can use Form W-7 to certify that they have reviewed and verified the original documentation, or a certified copy of those documents from the issuing agency, through face-to-face or video interviews.

CAAs must have the original identification documents (or certified copies thereof) in their possession during the interview. Note that a certified copy 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.

September 2019 instructions provide that "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."

What's new

The IRS says that the sentence quoted above should now read: "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 [a] foreign military identification card.*"

This change will be reflected in the next revision of the Instructions for Form W-7, which will be issued in 2020. It's not clear whether this correction is a change from previous policy or merely an amplification of a pre-existing policy. •