



Rumley & Associates

CHARTERED ACCOUNTANT
PROFESSIONAL CORPORATION

Individual Tax Identification Number “ITIN” Application – Frequently Asked Questions

1. I have read everything per below and I would like your firm (Rumley & Associates “R&A”) to apply for an ITIN (“Individual Tax Identification Number”) for myself or my family. How do I proceed?

- a. **Download latest version of Form W7. The form can be obtained by visiting the following internet link:**

www.irs.gov/pub/irs-pdf/fw7.pdf

Make sure you have obtained the LATEST VERSION OF THE FORM. Print out all pages, including the instructions.

- b. **Complete form W7 to the best of your ability. Don’t worry if you make an error (for e.g. checking off the wrong category). Please be sure that your data entry is accurate as possible. The form can be completed by hand (pen) or it can be typed.**
- c. **Make copies of any documentation required to support your ITIN application. Please refer to instructions to Form W7 to understand what additional documentation is required to support your particular ITIN application. If you are not sure of the documentation that is require to support your application. Make a note of such on your application, or please call Aaron Rumley, CPA from R&A to discuss (prior to sending in your information). He can be reached at telephone number 705.722.4272 (Barrie, Canada) or toll-free at 866.922.5844.**
- d. **Please be sure to include on a separate piece of paper your telephone number and your email address (if we do not already have such on file).**
- e. **Prepayment – please include a cheque to cover the fees of the ITIN application. Please make your cheque out to Rumley & Associates. Post-dated cheques are not acceptable. To determine the fee that will be charged to you, please see items 2 below.**
- f. **In addition the above mentioned documentation – please be sure to provide us with a photocopy of the following documentation to support each ITIN application - photo page of passport (must not be expired) OR - valid driver’s license and birth certificate (both sides please) - or see item ii. below.**
- g. **Once all of your documentation has been gathered – please mail such documentation as listed in step 1 above (including a cheque to cover our fees) to our**



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office. For persons who want expedited service, we suggest you use courier rather than ordinary post. Alternatively, instead of courier, you are also welcome to drop off your documents at our office. See i. below.

AS WE REQUIRE PREPAYMENT (I.E. BY MEANS OF A CHEQUE) WITH YOUR ITIN APPLICATION – WE ASK THAT YOU DO NOT SEND US BY EMAIL INFORMATION PERTAINING TO THE ITIN APPLICATION AT THIS POINT IN TIME.

Our mailing address/contact information in Barrie is
Rumley & Associates
Attn: Aaron Rumley, CPA
19 Poyntz Street
Barrie, ON, L4M 3N8
Telephone 705.722.4272

- i. **Dropping off documents at our office (instead of Courier). I would like to drop off documents at your office, rather than sending to your firm by courier. Is this possible?**

Yes, such is possible. If no one is the office at the time of your arrival, please put your information through the slot in the secure mail box. Our incoming mail is reviewed daily. We also, as a matter of habit, provide our clients with confirmation of receipt of documents (or tax information) thus please ensure that your contact information (email and phone) is included in the package as well.

- ii. **What Identification is required to support ITIN Application? In order to certify your form W-7, we will require that you prove to us your claims of alien status and identity. We shall require the following ORIGINAL documents for this purpose: 1. Passport; or 2. Foreign birth record and one of the following, which must bear a photograph, and has not expired:**

- Drivers license;
- Identity Card;
- Voters Registration Card;
- School records;
- Medical Records;
- Marriage record;
- Military registration card; and

If the applicant is residing in the United States, please provide the U.S. visa or other proof of ineligibility for an SSN. Please note, as an ITIN Certified Acceptance Agent, we need to



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view original documents only during the in-person appointment. Please do not mail us such original documents with your application.

2. Fees - What do you charge for processing an ITIN application?

Our fees for ITIN processing (for a single application) is as follows:

Select one option:

- a. **We will transmit your ITIN application within 3 to 5 days of receiving your application documents (see Step 1 above). The fee is \$175 + 13 % HST = Total of \$197.75**
- b. **With a Tax Return that We Prepare– We will transmit your ITIN application with a tax return that we prepare. The fee is \$ 135 + 13 % GST = Total of \$152.55. An additional fee will be charged for a tax return that we prepare. Such tax return will typically accompany the ITIN application. Note – Before we can submit your ITIN application to the IRS, your application must be complete (see step 1) and in addition, you must make an appointment with our office (See step 14 below).**

Please make your cheque out to Rumley & Associates for the applicable fee. For an appointment, call our office at Telephone 705.722.4272 or toll-free at 866.922.5844. Alternatively, you can email us at arumley@rc-ca.ca. Please note appointments will only be arranged after your information is received.

3. What is benefit of using the services of an IRS Certified Acceptance Agent to process my / an ITIN application?

Any applicant for an ITIN must submit to the IRS certain specified ORIGINAL identification proving identity and alien status, before an ITIN is issued. Normally, this original identification must be mailed to the IRS ITIN Unit, or conveyed to a Certifying Acceptance Agent for review. Therefore, rather than sending ORIGINAL identification documents (such as a passport) to an IRS office (and waiting desperately to get such documents back by post), ITIN applicants may provide that information to us (in our capacity as an IRS ITIN Certified Acceptance Agent) permitting us to expedite the issuance of an ITIN, without having the IRS ITIN Department request such original documentation (However, we do require a copy for our files).

4. I have completed the documents (i.e. Form W7) and am merely looking for the services of a notary to notarize my passport (or documents), Can your firm assist with such notarial function?

No. To the best of our knowledge, the IRS does not permit Canadian residents and Canadian lawyers to provide U.S. notarial services.



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5. I am familiar with a U.S. notary in the U.S, Can I use his or her services?

You may. However, they will not review or prepare your ITIN application, and it may very well be subsequently rejected. If you are based in Canada, you may not want to incur the expense of visiting the U.S. specifically for such purpose. Thus you may prefer to utilize the services of an IRS ITIN Certified Acceptance agent (based in Canada).

6. Do you offer any guarantee with respect to my / an ITIN application?

As our firm cannot and does not issue the number (the number is issued by the IRS ITIN Dept.) thus the only guarantee(s) we can provide is that;

- a. We will do our utmost to get you the number.**
- b. We will follow IRS standards as required for all ITIN Certified Acceptance Agents**
- c. We will follow up if necessary with the IRS ITIN Dept. on your behalf.**
- d. See item 17 below.**
- e. We will not submit any completed form W-7 in this capacity, unless we have satisfied ourselves that the documentation you have provided is adequate and meets standards set out pursuant to US laws.**
- f. We will return your original documentation to you when we have reviewed it.**

7. How long will my ITIN application take? How will I be notified that a number has been issued to me?

Typically, it will take 6 to 8 weeks for the number to be issued. You should receive notification by mail (from the IRS). If after 8 weeks, you have not received such correspondence, you should contact our office so that we can follow up with the IRS.

8. Does your firm issue an invoice/receipt for fees paid with respect to my / an ITIN application?

Yes, the invoice will be provided to you upon your arrival at our office for your appointment (See below).

9. What does the fee charged for the ITIN application cover? What is not covered?

The fee covers the ITIN application and does not cover advice that you may require for other forms that may be required relating to your particular circumstances. If you require such other advice, we suggest you contact us to discuss the matter; a separate fee may be applicable depending on whether follow up is required or not.



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10. I require your firm's assistance re multiple ITIN applications; can you offer a price discount in such instance?

We offer a price discount for 3 or more applications of 15%.

11. I do not currently have a relationship with a U.S. CPA or a U.S. tax preparer. Can you assist me with my tax filings?

Yes, as Aaron Rumley is a U.S. CPA in good standing, he may be able to assist you with related U.S. tax filings. This is something that can be raised during the in-person appointment.

12. What happens once all documents are received along with payment?

We will review the application. If it is complete we will call you to set up an appointment. If there is/are missing item(s) we will bring this to your attention so that appropriate prompt action can be taken to correct such omission(s).

13. After I send you all required documentation as requested, Why do I have to come to your office before you can send my / the ITIN application(s) to the IRS for processing?

One of our duties, per our agreement with the IRS ITIN Dept, in our capacity an ITIN Certified Acceptance Agent, is that we review your original passport (or other documentation utilized) to establish both its authenticity and to confirm/match your identity in real life to that of the picture in your passport (or other document). We therefore ask that you arrive for your appointment with such passport (or other documents relied on i.e. driver's license and birth certificate etc). We will make copies for our files. The original will be returned to you immediately upon presentation to us.

14. How can I book an appointment at the firm's office (once my documentation is sent into you)?

Please give us a call or email us at your convenience. Telephone 705.722.4272 or toll-free 866.922.5844 or email arumley@rumleyandassociates.ca.

15. What should I bring to your office upon scheduling an appointment?

You must bring an original passport or other documentation used to support ITIN application (for e.g. drivers license and birth certificate).

Please note that during this appointment, we will ask that you sign your application. Also, we will ask that you confirm the correctness of all information provided.



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16. What if I am missing certain documentation – Should I still start the ITIN application with your firm?

It is always better to wait until you have all your documentation ready and in place before contacting us. This will ensure your application is processed promptly without unnecessary delays.

17. What happens if my ITIN application is rejected by the IRS?

Although our firm's success rate is extremely high with these applications, human error is always a possibility. Typically, when an error does occur (either an IRS error or our error), we call in and the error is corrected and the ITIN can sometimes be issued on the spot. In the extreme case, a new ITIN application will be required to be filed. If such error is due to our mistake, we will not charge for such revised application.

18. What do you do with the personal information I have provided to your firm?

Per our agreement with the IRS ITIN Dept, as an ITIN Certified Acceptance Agent, we are required to keep such on file. The information will not be released to any third party (without your written consent).

19. What other matters should I be aware of with respect to the ITIN process?

- a. The ITIN is for tax purposes only. It does not entitle the bearer to social security benefits, and has no impact on immigration status or the right to work in the United States. Any individual who is eligible to be legally employed in the United States should not apply for an ITIN, but should seek a SSN (social security number);**
- b. The ITIN cannot be used to claim the earned income tax credit under section 32 of the Internal Revenue Code;**
- c. The possession of an ITIN does not change the applicant's immigration status or entitle the applicant to legal employment in the United States;**
- d. The ITIN does not take the place of an SSN or qualify the applicant for Social Security benefits;**
- e. If you or your family members obtain permanent resident alien (green card) status or otherwise become legally eligible to work in the United States, you may be eligible for an SSN;**



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- f. If any applicant later becomes eligible for an SSN, the ITIN may no longer be used, and an SSN must be obtained from the Social Security Administration in such instance.**

Aaron S. Rumley, CA, CPA, CFE © 2010