**What is a Certifying Acceptance Agent**

**Certifying Acceptance Agent**

As a Certifying Acceptance Agent (CAA), Latino Xpress Multiservices is authorized by the Internal Revenue Service (IRS) to assist alien individuals and other foreign taxpayers who are not eligible to obtain a Social Security Number (SSN) with applying for an Individual Taxpayer Identification Number (ITIN).

**Why Use A Certifying Acceptance Agent Over An Acceptance Agent?**

Both an IRS Acceptance Agent and an IRS Certifying Acceptance Agent help eligible individuals to apply for an IRS ITIN number.

There are, however, two main differences that make it much more convenient to utilize the services of a Certifying Acceptance Agent as compared to the services of an Acceptance Agent when applying for an

IRS ITIN number.

First, a Certifying Acceptance Agent can certify an applicant’s identification documents whereas an Acceptance Agent cannot. Individuals applying through an Acceptance Agent must submit their original identification documents to the IRS.

Second, a Certifying Acceptance Agent can receive the IRS ITIN number whereas an Acceptance Agent cannot.

**What is an ITIN?**

An ITIN is a nine-digit tax processing number issued by the IRS to foreign nationals and others who are not eligible for a US Social Security Number (SSN).  Generally, you can obtain a SSN if you are a US citizen, lawful permanent resident (i.e. green-card holder) or have a valid work permit.  If you are eligible for a SSN, then you may not apply for an ITIN.  You will need to have a valid reason for obtaining an ITIN and must be able to prove both your residency status and identity.

**Who needs an ITIN?**

ITIN’s are only available to individuals who are required to have a taxpayer identification number for tax purposes, and do not have, and are not eligible to obtain, a Social Security Number (SSN) from the Social Security Administration (SSA).

ITIN’s are issued regardless of immigration status. Both resident and nonresident aliens who have United States tax return and payment responsibilities under the Internal Revenue Code are qualified to be

issued an ITIN. If you are required to file a U.S. tax return, or must file a U.S. tax return to claim a refund of over-withheld.

**Benefits of using our services**

As a CAA, we are able to certify to the IRS that an application is complete and, perhaps more importantly to the applicant, verify that original identity documents are authentic, thereby eliminating the requirement of having to submit original documents to the IRS.

Using our services will help avoid the burden of you having to be without your original identity documents (e.g. passport) for up to 12 weeks and remove the potential risk of your document(s) being lost, as they would otherwise normally need to be mailed to the IRS, duly processed and then mailed back to you.

**Reasons for Requiring an ITIN**

The main reasons for applying for an ITIN include the following:

•    You need to file a US Tax return (e.g. Form 1040 or 1040-NR)

•    You have received US Sourced Income (e.g.1099-NET)

•    You are a Non-Resident Spouse or Dependent of a US Citizen or Resident

•    You are making a claim for a US tax refund (e.g. reclaiming US taxes withheld on dividends or royalties)

•    You have a US Bank or Investment account

•    You have a US Mortgage

•    You have sold (or intend to sell) US Real Estate

•    You are expecting a Scholarship or Fellowship Grant

If you are required to file a US tax return, the ITIN application must be filed along with the tax return.  We will sign your completed Form W-7 and provide you with a Certificate of Accuracy, and these will both need to be attached to your tax return and submitted to the IRS.  An example is if you expect to receive certain types of US income which is subject to US tax withholding or information reporting in the tax year.  In this case, the payer will often demand an ITIN.