

Private sector* tax professionals who can help taxpayers with ITIN applications

	Who fills out and signs the ITIN application?	Is the taxpayer allowed to keep supporting documents while the IRS processes the application?	Who is responsible for assembling and mailing the application packet?	Who can contact the IRS if there are questions about the application?
Certifying Acceptance Agent (CAA)	The CAA fills out Form W-7. The ITIN applicant and the CAA sign Form W-7.	Yes. The CAA verifies the taxpayer's identity and foreign status, completes Form W-7 (COA), and makes copies of the documents. The CAA will return the documents immediately after review.	The CAA	The CAA and the taxpayer
Acceptance Agent (AA)	The AA fills out Form W-7. The ITIN applicant and the AA sign form W-7.	No. The applicant must mail original or certified copies of original documents to the IRS.	The AA	The AA and the taxpayer
Tax return preparer	The preparer can answer ITIN-related questions. The taxpayer must sign Form W-7.	No. The applicant must mail original or certified copies of original documents to the IRS.	The taxpayer	The taxpayer

*The IRS offers ITIN-application assistance through selected Taxpayer Assistance Centers, which offer in-person document verification (call ahead for appointment availability). Some Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites also offer CAA services. VITA and TCE sites offer free tax preparation services to qualifying taxpayers.