



# GMS Flash Alert

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## United States – IRS Announces ITIN Applicants Can Use CAAs Abroad

According to a recent IRS communication,<sup>1</sup> the U.S. Internal Revenue Service (IRS) has expanded the options available to taxpayers residing abroad who need an Individual Taxpayer Identification Number (ITIN) to fulfill their U.S. filing requirement. Taxpayers can now visit a U.S.-based Certified Acceptance Agent (CAA) **or a CAA located abroad**. This is in addition to the current options of mailing the completed Form W-7, *Application for Individual Taxpayer Identification*, and required identification documents to the IRS or visiting an IRS Taxpayer Assistance Center in the United States.

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### WHY THIS MATTERS

Requiring overseas individuals applying for an ITIN to mail in their Form W-7 application and accompanying documentation (e.g., original passport) to the IRS, was a burdensome, time-consuming, and costly process. The change, which allows an applicant to use a CAA inside or outside the United States to assist with the ITIN application process should make obtaining an ITIN smoother, more convenient, less time-consuming, and less costly.

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### FOOTNOTE:

1 “e-News for Tax Professionals,” Issue 2017-16 (April 21, 2017).

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