

Quality Reviewing & Closing Returns with an ITIN Application/Renewal

Review these documents on CTC Resources, if applicable:

- Quality Review & Closing a Return: A How-To Guide
- Which ITIN Numbers Need to be Renewed?
- ITINs: Who is Eligible to Apply or Renew?
- Tax Credit Eligibility & ITIN Filers
- Restricting CTC/COD in a Tax Return When Ineligible
- ITIN FAQ

Reviewing and Preparing the Return for the Taxpayer

1. Quality review the prepared return, keeping the following in mind:
 - The placeholder SSN/ITIN **000-00-0001** is used for an ITIN applicant. If the tax return is filing status MFJ with both spouses applying for ITINs, **00-000-0002** is used for the second spouse.
 - **Form W-7**, *Application for IRS Individual Taxpayer Identification Number* is added to the tax return for an ITIN applicant. An ITIN renewal does not need to include **Form W-7**. The form does not need to be completed accurately. Any placeholder information added to **Form W-7** will be replaced with accurate information during the taxpayer's ITIN appointment.
 - Tax returns with ITIN applicants or renewals are always **Paper** returns.
 - Tax law changes have changed who is eligible for an ITIN or an ITIN renewal. Refer to "ITINs: Who is Eligible to Apply or Renew?"
 - Eligibility for certain tax credits can depend on the date an ITIN will be issued, the tax year being prepared, and the status of any dependents. See "Tax Credit Eligibility & ITIN Filers" for more information.
2. When the quality review is complete, print two copies of the return using the **FC PAPER PRINT SET** option in TaxSlayer.
3. Assemble one copy of the return to be mailed to the IRS after the ITIN appointment:
 - a. Instruct the client(s) to sign **Form 1040**.

- b. Staple any income forms to be included (eg, **Form W-2** or **Form 1099** with withholding) to page one of **Form 1040**.
4. Assemble a second copy of the tax return for the client's records.
5. Complete the online [ITIN Application/Renewal Referral Form](#) or request that your Site Manager do so.
6. Inform the taxpayer that:
 - a. They have been referred for an appointment to complete the ITIN application or renewal. They will be contacted within a week to schedule that appointment.
 - b. They should **not** mail the tax return but instead bring it and all of their tax documents to their ITIN appointment.
7. Complete the Processing Envelope as usual, retaining no taxpayer documents.