



PAYAN & PAYAN
CERTIFIED PUBLIC ACCOUNTANTS

Payan & Payan CPAs, LLC
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Memo

To: Foreign Investors
From: Jason D. Payan, CPA
Re: Items needed to apply for a U.S. Tax Identification Number (ITIN)

The following memo is a brief outline of the items a foreign individual will need to provide to Payan & Payan CPAs in order to apply for a U. S. Tax Identification Number (also known as ITIN). In order to apply for an ITIN prior to the filing of the first U.S. tax return the documents listed below will need to be gathered. For additional information related to a specific matter we strongly suggest you contact our offices and speak with one of our Certified Public Accountants (CPAs). Our contact information is as follows:

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- Third Party Documents:
 - Rental Property- A signed letter from your property manager listing your name, the property address and stating that they have been hired to manage the property.
 - FIRPTA Withholding- Copy of the closing statement from the title/escrow company along with a copy of completed Forms 8288 & 8288-A.
- A **certified** copy of your passport. You must obtain this certified copy directly from the passport agency back in your home country. The IRS will only accept copies that have been certified by the passport authority in your home country. If you can not obtain a certified copy of your passport we can discuss other options on what documents you can submit to the IRS to apply for your U.S. tax identification number but all other options are more difficult.
- A completed IRS Form W-7, Application for Individual Taxpayer Identification Number and IRS Form 2848, Power of Attorney. You can obtain these documents from the IRS website at www.irs.gov and typing "Form W-7" in the Search Box.