

**T.W. Lewis & Co., LLC**  
ATTORNEYS AT LAW

Of Counsel  
Iven R. Taub  
Lissett Ferreira

355 LEXINGTON AVENUE  
20<sup>TH</sup> FLOOR  
NEW YORK, NEW YORK 10017

twl@twllaw.com  
www.twllaw.com

TEL: (212) 785-7600

FAX: (212) 967-7633

November 2016

**TO: FOREIGN CLIENTS AND THEIR ADVISORS**  
**RE: IMPROVED PROCESS TO APPLY FOR AN ITIN-CERTIFIED ACCEPTANCE AGENT**

In October 2016, Tim Lewis was approved to act as a Certified Acceptance Agent by the Internal Revenue Service (“IRS”). This designation applies to the task that we handle frequently for clients to obtain an Individual Taxpayer Identification Number or “ITIN”. Previously, the client had to either (i) send the original passport to the IRS by mail and wait approximately 5 weeks for it to be mailed back to our offices, (ii) obtain a government-certified copy of the passport, or (iii) bring their original passport to an IRS field office in person so that an IRS agent could verify the document as original.

The important difference is that a Certified Acceptance Agent (“CAA”) can submit a photocopy of the passport or other original documents to the IRS office in Austin, Texas that issues new ITIN’s along with a certification that the CAA inspected the original documents. This is a relief for many new clients and advisors who could not practically surrender their original passports due to urgent travel needs, did not want to wonder when their original passport would be returned in the mail, or did not have the time or convenience to go to a United States Consulate or foreign government office to obtain a government-certified copy of their passport.

Typically a client applying for an ITIN also has an urgent underlying need for the number, such as opening a US bank account, filing a US tax return or requesting a determination from the IRS such as a FIRPTA withholding certificate. This will allow the ITIN application process to proceed more quickly and eliminate the prior need to wait in line at an IRS field office as I have often been required to do. The CAA process allows the application to be submitted more quickly in many cases, but it does not necessarily improve the time needed for the IRS office in Austin, Texas to process the application and issue an ITIN.

Separately, the IRS will soon commence requesting that taxpayers with a previously-issued ITIN “renew” it every three years. It appears that this is intended for the IRS to keep current with ITIN-holders in terms of their US tax activities and personal data such as foreign address, citizenship, and similar items. If you receive a request from the IRS to renew your ITIN, please forward a copy of it to our office so that we can help you with the process of renewing your ITIN.

**Our office is available to assist you or your clients in exploring retirement planning issues as well as our other areas of specialization, including tax dispute resolution; tax collection defense; tax preparation; international tax planning and compliance; business structuring; estate planning and administration; guardianship and Medicaid planning; charitable planning, and tax-exempt organizations.**