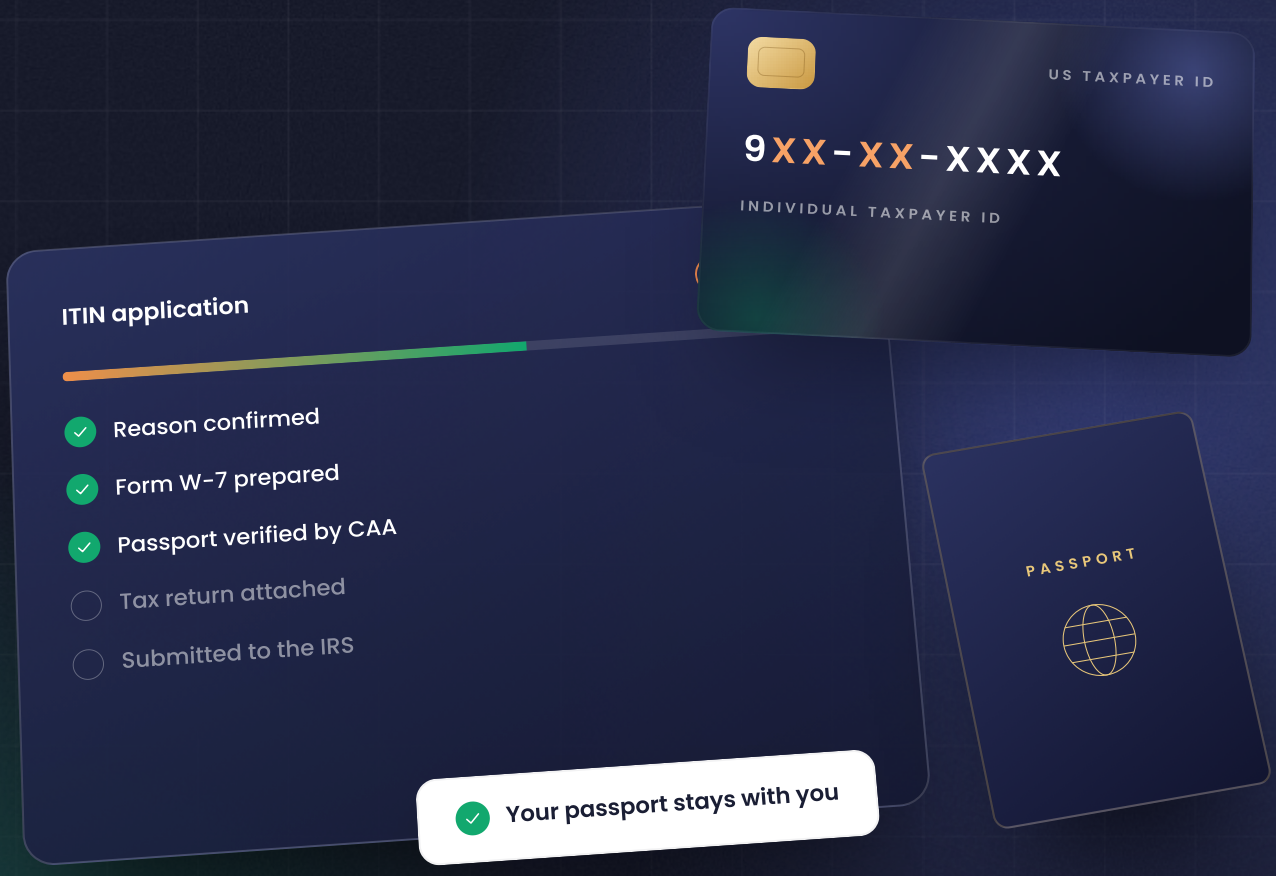
Be Filing

FREE EBOOK · 2026 EDITION

FOR ONLINE SELLERS WORLDWIDE

The US ITIN Guide

What an ITIN is, why sellers need one, and how to apply without mailing your original passport.



STEP-BY-STEP PROCESS · COMMON MISTAKES · CHECKLIST

BEFILING.COM

THE BASICS

What is an ITIN?

An ITIN, or Individual Taxpayer Identification Number, is issued by the US Internal Revenue Service (IRS) to people who need a US taxpayer number but cannot get a Social Security Number.



WHO USUALLY NEEDS ONE

- Non-US residents who must file a US tax return.
- Foreign owners of a US LLC who report US income.
- People claiming a tax treaty benefit with the US.
- Spouses and dependents of US tax filers.

THREE NUMBERS PEOPLE OFTEN MIX UP

	ITIN	SSN	EIN
Who it is for	People who cannot get an SSN	US citizens and authorised workers	Businesses, such as a US LLC
Personal or business	Personal	Personal	Business
Right to work in the US	No	Yes	No

ITIN AT A GLANCE

9
digits, always starting with 9

~7
weeks for the IRS to process, in normal months

3
years without use on a tax return before it expires

WHY IT MATTERS

Why online sellers need one

If you sell on Amazon, Shopify, Etsy or a similar platform and earn from US customers, an ITIN often becomes part of keeping your business compliant.



01 Filing a US tax return

Non-residents with certain US income may need to file Form 1040-NR, the US tax return for non-residents. You need an ITIN or SSN to file it.

02 Claiming tax treaty benefits

The US has tax treaties with many countries that can reduce tax withheld on some income. Claiming them on forms such as W-8BEN often needs a taxpayer number.

03 Tax forms from platforms and payment companies

Marketplaces and payment companies ask sellers to complete tax forms. Some ask for a US taxpayer number, and an ITIN makes these simpler to complete correctly.

04 Owning a US LLC

Your LLC uses an EIN. You personally may still need an ITIN for your own tax filings, depending on how your LLC earns money.

Good to know. Every situation is different. Whether you need an ITIN depends on your income and filing requirements. A tax professional can confirm this for you.

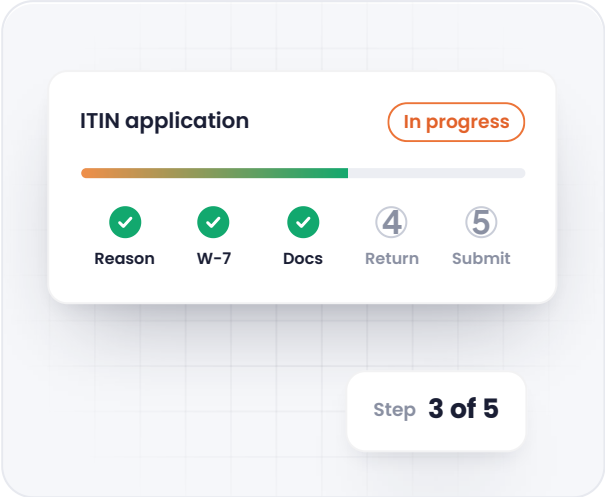
COMMON FOR SELLERS ON

Amazon | Shopify | Etsy | eBay | Walmart Marketplace | TikTok Shop

HOW IT WORKS

The ITIN process, step by step

Five main steps. Getting each one right the first time is what keeps your application moving.



1. **Find your reason**

   Form W-7 asks why you need an ITIN. Most people apply together with a US tax return. Others qualify for an exception, such as a tax treaty claim.

2. **Complete Form W-7**

   The IRS application for an ITIN. Your name must match your passport exactly.

3. **Prepare your documents**

   A valid passport proves both identity and foreign status on its own. Copies must be certified by the issuing agency or verified by a Certified Acceptance Agent. Notarized copies are not accepted.

4. **Attach your tax return or exception proof**

   Usually your federal tax return, such as Form 1040-NR, goes with the W-7. With an exception, you send the proof for that exception instead.

5. **Submit and wait**

   The IRS reviews your application and mails your ITIN letter.

TYPICAL IRS PROCESSING TIME

Normal months	~7 weeks
Tax season or from abroad	9 to 11 weeks

YOUR DOCUMENTS

Keep your passport with you

The biggest worry for most applicants is step three. Without help, many people mail their original passport to the IRS and wait weeks to get it back.



APPLYING ON YOUR OWN

- Original passport mailed to the US.
- Weeks without your passport.
- Documents checked only when they reach the IRS.

WITH A CERTIFIED ACCEPTANCE AGENT

- Your original passport stays with you.
- Documents checked before they reach the IRS.
- W-7 reviewed by someone who does this every day.

WHAT A CERTIFIED ACCEPTANCE AGENT DOES

A Certified Acceptance Agent (CAA) is a person or firm approved by the IRS to help with ITIN applications. A CAA checks your passport, confirms it is genuine, and sends the IRS a certificate instead of your original document.

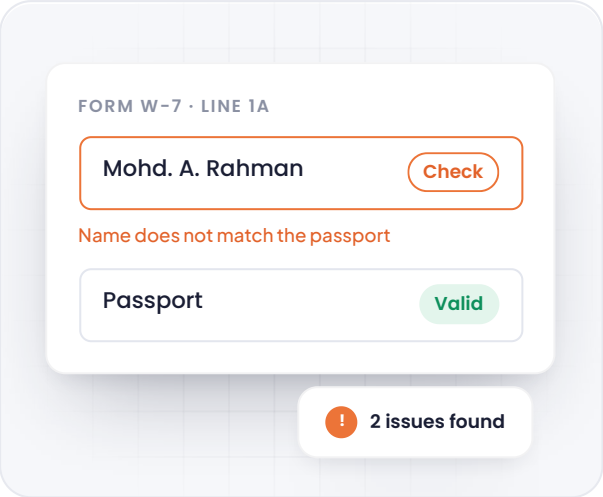
How Be Filing helps

Our team includes an IRS Certified Acceptance Agent. We verify your passport, prepare your W-7 and submit your application, so you do not have to mail your original passport.

AVOID DELAYS

Six mistakes that delay an ITIN

Most delays and rejections come from a small number of avoidable errors.



Wrong reason on Form W-7 01

Choosing the wrong reason box, or not attaching the tax return or exception proof that matches it.

Name does not match the passport 02

Spelling, name order, or a missing middle name that differs from the passport.

Notarized copies 03

The IRS does not accept notarized copies. Use certified copies or a Certified Acceptance Agent.

Expired passport 04

The passport must be valid when the application is submitted.

Incomplete tax return 05

Missing pages or signatures on the 1040-NR sent with the W-7.

Forgetting that ITINs expire 06

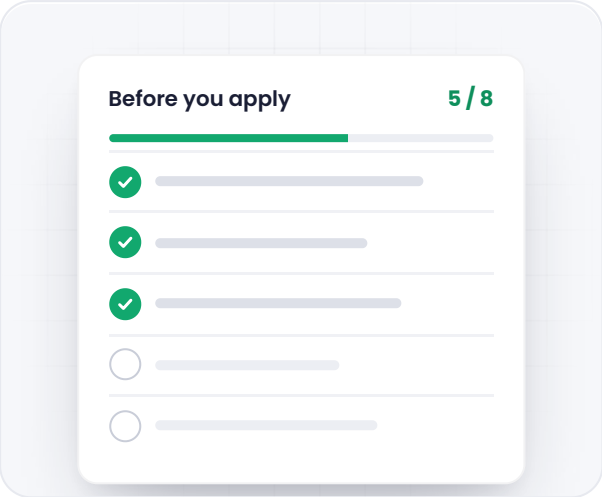
An ITIN expires if it is not used on a US federal tax return for three years in a row, and must be renewed before use.

Most of these mistakes are caught before submission when a Certified Acceptance Agent reviews your W-7 and documents.

BEFORE YOU APPLY

Your ITIN checklist

Print or save this page and tick each item before you submit.



ITIN checklist Name _____

01	☐	I know my reason for applying (tax return or exception).
02	☐	My passport is valid and will not expire soon.
03	☐	The name on my W-7 matches my passport exactly.
04	☐	My foreign address is complete and correct.
05	☐	My tax return (for example Form 1040-NR) is ready and signed, or I have my exception documents.
06	☐	My passport will be verified by a Certified Acceptance Agent, or I have a certified copy.
07	☐	I have checked whether my spouse or dependents also need an ITIN.
08	☐	I have a safe place to keep my ITIN letter when it arrives.

NEXT STEP

Apply with Be Filing

Be Filing Inc. helps founders and online sellers around the world with US company formation, ITIN applications and US tax filings. Our team includes an IRS Certified Acceptance Agent, so your passport is verified without leaving your hands.



WHAT WE TAKE CARE OF

- Checking whether you need an ITIN and which reason applies.
- Preparing and reviewing your Form W-7.
- Verifying your passport as a Certified Acceptance Agent.
- Preparing your 1040-NR when it is needed.
- Submitting your application.
- Keeping you updated until your ITIN arrives.

Have questions or ready to start?

Contact us on WhatsApp below.

Chat on WhatsApp

This guide is general information, not tax or legal advice. IRS rules and processing times can change. Check your own situation with a qualified professional before you apply.