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from a Member of Congress alleging that the IRS's ITIN application processes and procedures do not ensure that documents certified by a foreign issuing agency are ...

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The Internal Revenue Service ([IRS](#)) does not have effective processes or procedures to ensure the authenticity of copies of documents certified by a foreign issuing agency in support of an application for an Individual Taxpayer Identification Number (ITIN).

That is the conclusion of a new report publicly released today by the Treasury Inspector General for Tax Administration (TIGTA).

This audit was initiated because TIGTA received an IRS employee complaint referred from a Member of Congress alleging that the IRS's ITIN application processes and procedures do not ensure that documents certified by a foreign issuing agency are authentic.

An ITIN is issued to individuals who are required to have a Taxpayer Identification Number for tax purposes but do not have and are not eligible to obtain a Social Security Number. ITINs are issued regardless of an individual's immigration status,

as both resident and nonresident aliens may have a U.S. filing or reporting

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“Authenticating documents certified by foreign issuing agencies is critical to the IRS’s ability to verify the identities and foreign status of individuals before assigning them ITINs, processing associated tax returns, and issuing refunds,” said J. Russell George, Treasury Inspector General for Tax Administration.

TIGTA recommended that the Commissioner, Wage and Investment Division, provide tax examiners with reference materials that can be used to verify the authenticity of copies of documents certified by a foreign issuing agency. In addition, the IRS should develop detailed procedures and deliver adequate training on verifying the authenticity of copies of documents certified by a foreign issuing agency.

[Read the report.](#)

IRS • Taxes

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