



ITIN ABROAD

Exception #3 - Third Party Reporting of Mortgage Interest

Exception 3 applies to information reporting and/or withholding requirements apply to third parties (frequently banks and other financial institutions) who will request an ITIN to enable them to file information reports that are required by law.

- Form 1098, Mortgage Interest Statement.

NOTE: Federal Tax Withholding and/or IRS Information Reporting must take place within the current tax year.

To claim the exception, you need 1 document:

1. Show evidence of a home mortgage loan. This would include a copy of the contract of sale or similar documentation, showing evidence of a home mortgage loan on real property located in the United States.