

Individual Taxpayer Identification Number (ITIN)

Individual Taxpayer Identification Numbers (ITIN) are assigned by the Internal Revenue Service (IRS), not the Social Security Administration (SSA). They are assigned to certain nonresidents, their spouses, and dependents. The ITIN is only available to individuals who cannot get a Social Security Number (SSN). It is a 9-digit number, beginning with the number "9", formatted like an SSN (NNN-NN-NNNN). This number may only be used for Federal tax purposes. It is not an authorization for employment.

F-1 students who are not employed on campus and who do not have an Employment Authorization Document (EAD), but need an identification number for Federal tax purposes, are eligible to apply for an ITIN.

HOW TO APPLY FOR AN ITIN

F-1 students who are not eligible for a SSN, should follow these steps in order to obtain an ITIN. The process differs based on the purpose of requesting an ITIN:

1. Visit the local SSA office and request a SSN denial letter. The letter will explain why you are not eligible for a Social Security number.
2. Obtain a ITIN support letter from the Office of International Services.
3. **Notarize** photocopies of the biodata page in your passport, I-20 form, I-94 card, and visa label.
4. Complete form W-7 (Instructions). Review the following instructions and select the situation that applies best.

ITIN Needed for Facilitation of a Scholarship, Fellowship or Grant

Individuals With a Tax Treaty (not filed with Tax Return)

- Under "Reason you are submitting Form W-7", check (h) and write-in: "Exception 2(b): Scholarship, Fellowship & Grants with Tax Treaty"
- Indicate the Treaty Country and Treaty Article number where required.
- Complete sections 1a, 2, 3, 4, 5, 6a, 6b (if applicable), 6c, 6d
- In section 6c, those in F or J statuses input D/S as the expiration date. All other visa types should input the expiration date of their status.
- In section 6d, enter the country where your passport was issued, the passport number, and the passport expiration date. The entry date into the U.S. is the date stamped on your I-20 and on your I-94 card
- Complete section 6e and 6g
- **If you are claiming a tax treaty benefit**, complete Form W8-BEN (Instructions) and include in application.

OR

Individuals Without a Tax Treaty (not filed with Tax Return)

- Under "Reason you are submitting Form W-7", check (h) and write-in: "Exception 2(c): Fellowship with no tax treaty benefits claimed"
- Indicate the Treaty Country and Treaty Article number where required.
- Complete sections 1a, 2, 3, 4, 5, 6a, 6b (if applicable), 6c, 6d
- In section 6c, those in F or J statuses input D/S as the expiration date. All other visa types should input the expiration date of their status.
- In section 6d, enter the country where your passport was issued, the passport number, and the passport expiration date. The entry date into the U.S. is the date stamped on your I-20 and on your I-94 card
- Complete section 6e and 6g

ITIN Needed to be Claimed as a Dependent on a Tax Return

- Under "Reason you are submitting Form W-7": IF student is needing an ITIN for tax return purposes, check (b). IF student is needing an ITIN for his/her spouse/child for tax return purposes, check (g).
- Complete sections 1a, 2, 3, 4, 5, 6a, 6b (if applicable), 6c, 6d
- In section 6c, those in F or J statuses input D/S as the expiration date. All other visa types should input the expiration date of their status.
- In section 6d, enter the country where your passport was issued, the passport number, and the passport expiration date. The entry date into the U.S. is the date stamped on your I-20 and on your I-94 card
- Complete section 6e and 6g

5. Once you have completed all steps, you must send all of the items to:

Internal Revenue Service

ITIN Operation

P.O. Box 149342

Austin, TX 78714-9342

For more information on the ITIN and to locate the Internal Revenue Service (IRS) office nearest you, you can visit the IRS website.