

## IRS Taxpayer Identification Number (ITIN): International Scholarship Recipients

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### ❖ What is an ITIN?

An ITIN is a tax identification number that is used for individuals who have income that is not from employment or services performed. The ITIN is for federal tax purposes only. It does not entitle you to social security benefits and does not change your immigration status or your right to work in the United States. **Do not apply for an ITIN if you have a Social Security Number (SSN) or you are eligible to obtain an SSN.**

### ❖ Who Should Apply for an ITIN and Why?

- A nonresident individual who receives a taxable scholarship (scholarships that are given for non-tuition costs) needs to apply for an ITIN if they are not otherwise eligible for an SSN. If your scholarship is not taxed (tuition only scholarships) you do not need to apply for an ITIN.
- A tax identification number will allow USF to accurately calculate your Tax information
- An ITIN will allow you to receive tax treaty benefits (a tax reduction) if you are from a country that has a tax treaty with the U.S.
- You need an ITIN to apply for U.S. tax refund (if applicable).

### ❖ How to Apply for an ITIN

There are two ways to file for an ITIN number.

1. **Right now!** Nonresidents who received a taxable scholarships or other non-wage based income, can be file for an ITIN at any time of year through the ITIN Operations office.
2. **Applying with your tax return:** Nonresidents can file for an ITIN at the same time that they file their taxes (between January and April every year). If you wait to apply during your tax return, we recommend that you use the USF purchased software, Glacier Tax Prep to help you prepare all of your documents. When applying with your tax refund you will need either a certified copy of your passport from your home government, or will need to apply in person at the IRS Taxpayer Assistance Center.

It is best to apply for an ITIN as soon as possible. In most cases ISSS strongly recommends using option number one above. However, if you arrive in the U.S. in January and wait to apply for an ITIN, you may need to apply with your tax return.

The ITIN application must include all of the following. Please note that if you are filing with your tax return, you need to submit additional documents:

- ✓ **Form W-7:** <http://www.irs.gov/pub/irs-pdf/fw7.pdf>

- ✓ **Identification documents:** Your valid foreign passport is the recommended form of identification. Please bring your original with you to ISSS or if applying in-person at the IRS Taxpayer Assistance Center. Never mail your original passport to the U.S. government.
- ✓ **Other supporting documents:** Visa copy, I-94 admission record, copy of current I-20 or DS-2019.
- **If filing without a tax return:** Bring all of the above documents to the ISSS office and request a letter from ISSS to accompany your ITIN application. ISSS will write a letter and verify your student status. ISSS will then mail your application for you.
- **If filing with a tax return:** Complete the W-7 application and your U.S. Tax return in Glacier Tax Prep. Make sure you have received all of your Tax documents as specified in Glacier. Print your application and tax return and sign it. Follow the Glacier Tax Prep instructions for compiling your supporting documents and mailing in your application.

*\*You should make a copy of your Form W-7 application (including all supporting documents) for your records.*

#### ❖ Where to Apply for an ITIN:

**By mail:** Mail your Form W-7 and the documentation listed to the address below only if you are filing without a tax return. Please note that in most cases the ISSS offices will be mailing this for you.

Internal Revenue Service  
ITIN Operation  
P.O. Box 149342  
Austin, TX 78714-9342

**In person:** You can apply for an ITIN by bringing your completed forms and documentation to any IRS Taxpayer Assistance Center in the United States and most IRS offices abroad (see the local office address below). You can apply at the center with your only your ITIN application, or with your ITIN and Tax Return together. If you do not have a certified copy of your passport, then applying for your tax return in person is the best option.

IRS Taxpayer Assistance Center  
450 Golden Gate Ave.  
San Francisco, CA 94102  
(415) 522-4061  
Business Hours: Monday-Friday, 8:30 AM - 4:30 PM

Allow 2 months for the IRS to notify you in writing of your ITIN. If you have not received your ITIN or correspondence at the end of the 2 month period, you can call the IRS at 1-800-829-1040 to find out the status of your application.

*\*This document is provided for informational purposes and to address the more common student situations we have at USF. It is not meant to replace tax advice and if you have further questions please contact a tax accountant and refer to the IRS instructions for completing the W-7.*