

F-1 or J-1 Student ITIN Applications

International Student & Scholar Services (ISSS)



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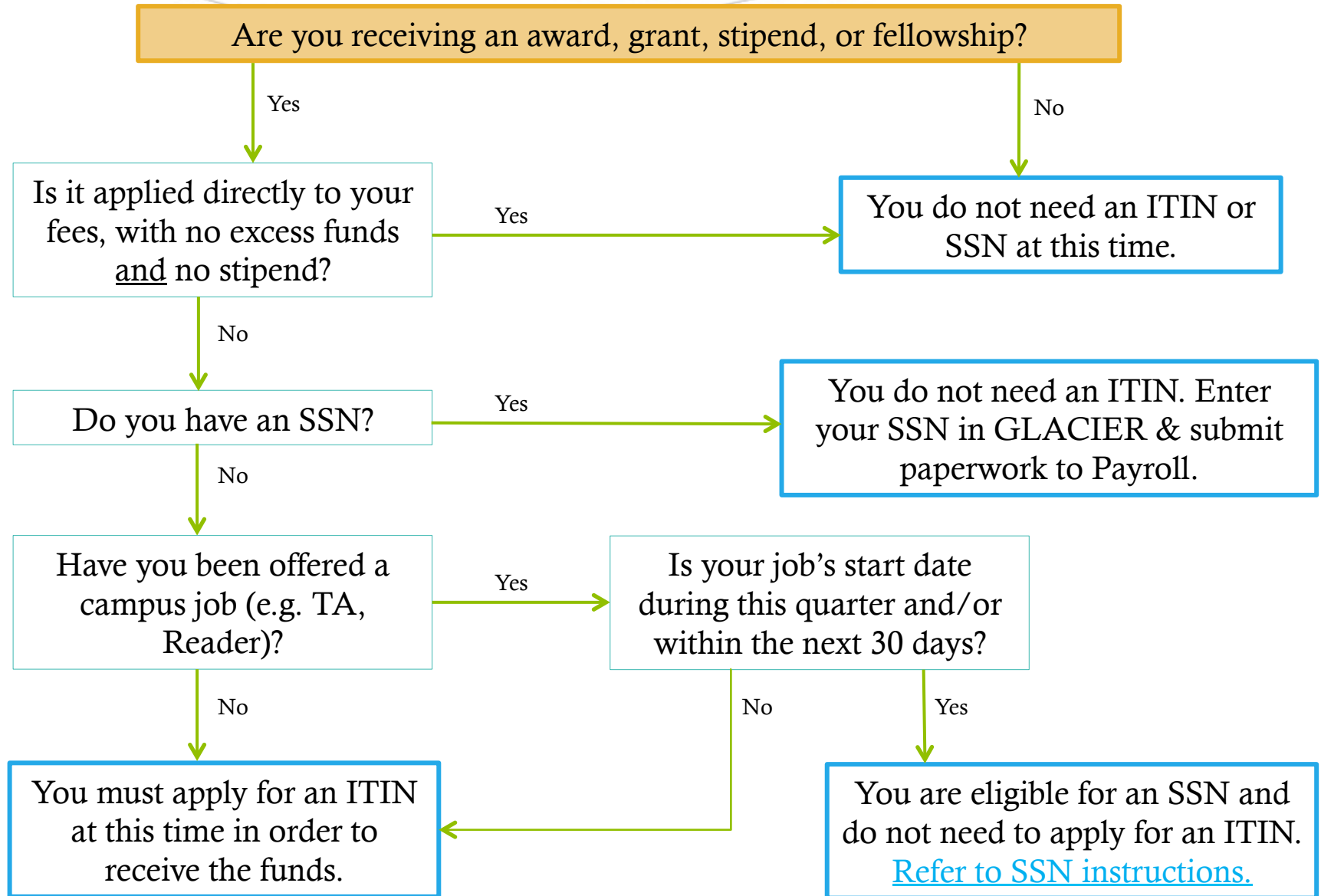
ITIN Eligibility



What is an ITIN?

- ◆ ITIN = “Individual Taxpayer Identification Number”
- ◆ Required if you are obligated to file U.S. income tax returns and are not eligible for an SSN
- ◆ Needed to dispense certain student scholarships, fellowships, grants, and/or stipends
- ◆ Does not establish identity or serve as work authorization

Do I Need an ITIN?



Application Process



Step 1: GLACIER Account

- ◆ Request a UC Santa Cruz GLACIER account from your funding source, usually your department.
- ◆ Complete online GLACIER record using information from your immigration documents.
- ◆ In GLACIER, select that you will apply for an ITIN.

Step 2: IRS Forms

- ◆ Complete Form W-7. (See following slides.)
- ◆ Complete Form W-8BEN if applicable. (See following slides.)
- ◆ Bring your *original* immigration documents to an ISSS Advisor to get an ITIN certification letter. (See following slides.)
- ◆ Make copies of your immigration documents.
- ◆ **Print all forms and documents single-sided!**

How to Complete W-7

Form W-7
 (Rev. August 2013)
 Department of the Treasury
 Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number
 ▶ For use by individuals who are not U.S. citizens or permanent residents. ▶ See instructions.

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

FOR IRS USE ONLY

Before you begin:

- **Do not submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

a Nonresident alien required to get ITIN to claim tax treaty benefit

b Nonresident alien filing a U.S. tax return

c U.S. resident alien (based on days present in the United States) filing a U.S. tax return

d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶

e Spouse of U.S. citizen/resident alien

f Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception

g Dependent/spouse of a nonresident alien holding a U.S. visa

h Other (see instructions) ▶

Additional information for **a** and **f**: Enter treaty country ▶ [redacted] and treaty article number ▶ [redacted]

Name (see instructions)

1a First name Middle name Last name

1b First name Middle name Last name

Applicant's mailing address

2 Street address, apartment number, or rural route number. **If you have a P.O. box, see separate instructions.**

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) address (if different from above) (see instructions)

3 Street address, apartment number, or rural route number. **Do not use a P.O. box number.**

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Birth information

4 Date of birth (month / day / year) Country of birth City and state or province (optional) **5** Male Female

Other information

6a Country(ies) of citizenship **6b** Foreign tax I.D. number (if any) **6c** Type of U.S. visa (if any), number, and expiration date

6d Identification document(s) submitted (see instructions) Passport Driver's license/State I.D.

USCIS documentation Other

Issued by: [redacted] No.: [redacted] Exp. date: [redacted] Date of entry into the United States (MM/DD/YYYY) [redacted]

6e Have you previously received a Internal Revenue Service Number (IRS#) or employer identification number (EIN)?

No/Do not know. Skip line 6f.

Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter: IRS# or EIN ▶ [redacted] and Name under which it was issued ▶ [redacted]

6g Name of college/university or company (see instructions) **University of California, Santa Cruz** City and state **Santa Cruz, CA** Length of stay **Based on studies, e.g. 2 years if MS**

Sign Here

Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.

Signature of applicant (if delegate, see instructions) Date (month / day / year) Phone number

Name of delegate, if applicable (type or print) Delegate's relationship to applicant Parent Court-appointed guardian Power of Attorney

Acceptance Agent's Use ONLY

Signature Date (month / day / year) Phone Fax

Name and title (type or print) Name of company EIN Office Code PTIN

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 10229L Form **W-7** (Rev. 8-2013)

Reason: mark both (f) and (h).

If claiming tax treaty, write: "Exception 2(b): Scholarship Income & Claiming Tax Treaty Benefits"

If no tax treaty, write: "Exception 2(c): Scholarship Income"

Add Treaty Country & Article Number, if claiming tax treaty.

Enter all your personal information. If a field doesn't apply, write "N/A."

Enter information by referring to your passport and visa. If a field doesn't apply, write "N/A."

Want someone to check your W-7 for accuracy? It's best to ask Payroll.

Don't forget to write in UCSC information!

How to Complete W-8BEN*

*Complete this form ONLY if you are able to claim tax treaty benefits!

Enter all your personal information. If a field doesn't apply, write "N/A."

Form **W-8BEN** **Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**
 (Rev. February 2014)
 Department of the Treasury Internal Revenue Service

OMB No. 1545-1621

► For use by individuals. Entities must use Form W-8BEN-E.
 ► Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.
 ► Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- A person acting as an intermediary W-8IMY

Instead, use Form:

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner

2 Country of citizenship

3 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**

City or town, state or province. Include postal code where appropriate. Country

4 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate. Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)

6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of COUNTRY within the meaning of the income tax treaty between the United States and that country.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article NUMBER (SECTION) of the treaty identified on line 9 above to claim a PERCENTAGE % rate of withholding on (specify type of income):
E.G. FELLOWSHIP; SCHOLARSHIP; GRANT; ETC.
 Explain the reasons the beneficial owner meets the terms of the treaty article: FOREIGN NATIONAL RECEIVING
[TYPE OF INCOME LISTED ABOVE]

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Print name of signer Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 2-2014)

Enter all tax treaty information.

Want someone to check your W-8BEN for accuracy? It's best to ask Payroll.

ITIN Certification Letter

- ◆ Applies to F-1 and J-1 students only
- ◆ Can only be written by ISSS advisor
- ◆ Verifies that you are submitting true photocopies of the following original documents:
 - ◆ Passport biographical page
 - ◆ Visa
 - ◆ I-20/DS-2019
 - ◆ Electronic I-94 printout
- ◆ With letter, you:
 - ◆ Can submit *copies* of identification documents, i.e. passport, instead of submitting the original.
 - ◆ Do not need to also submit income tax return.

Step 3: Assemble Application

- ◆ Original, signed ITIN certification letter from ISSS advisor
- ◆ Completed original, signed W-7 form
- ◆ Completed original, signed W-8BEN form (if claiming tax treaty benefits)
- ◆ Printed photocopies of:
 - ◆ Passport biographical page
 - ◆ Visa stamp (*Canadians exempt)
 - ◆ I-20/DS-2019
 - ◆ Electronic I-94 printout

Step 4: Mail Application

- ◆ Mail complete ITIN application to:

Internal Revenue Service (IRS)

Austin Service Center

ITIN Operation

P.O. Box 149342

Austin, TX 78714-9342

- ◆ Decision typically within take 6-8 weeks.

Step 5: Once Approved for ITIN

- ◆ Once approved, IRS will send you a letter with your ITIN
- ◆ Log in to GLACIER and enter your ITIN
- ◆ Submit all required forms and documents to Payroll

Contacts

- ◆ **Questions about ITIN certification letter:**
 - ◆ ISSS Advisors, istudent@ucsc.edu
- ◆ **Questions about funding:**
 - ◆ Department Advisor
- ◆ **Questions about application status:**
 - ◆ IRS Help Line: 1 (800) 829-1040
- ◆ **Questions about Payroll or GLACIER forms:**
 - ◆ Kulvinder Johl (GLACIER Lead Administrator), kjohl@ucsc.edu