

APPLYING FOR AN INDIVIDUAL TAXPAYER ID NUMBER (ITIN)

You do NOT need an ITIN if you have or are eligible to apply for an SSN.

An ITIN is an Individual Taxpayer Identification Number assigned by the IRS to those individuals who need the number for United States income tax purposes but are NOT eligible to receive a Social Security Number (SSN). An ITIN is for tax purposes only; it cannot be used in place of an SSN and thus will not help you establish credit, won't be useful when buying a cell phone, renting an apartment or in obtaining a driver's license. The ITIN does not entitle you to work in the U.S. and it does not imply any information regarding your immigration status.

You must apply for an ITIN immediately if:

you are an F-1 student funded by a Rutgers fellowship (NOT an assistantship) **AND**
you do not currently possess an SSN, nor have you applied for an SSN **AND**
you do not plan to work on-campus in the immediate future

If this is your case, Rutgers Payroll needs your ITIN to award your fellowship funds.

FOLLOW DIRECTIONS IN THE COLUMN BELOW:

1. Download Form W-7 (<http://www.irs.gov/pub/irs-pdf/fw7.pdf>) and follow these special instructions:

Check "f" as your reason for applying

6c-write "your visa category visa # D/S"

6d-check passport; enter the issuing country, passport #, passport expiration and the date on which you entered the U.S.

6g-for length of stay enter the time period listed in field 5 of your I-20 (e.g., "60 months")

2. Make an appointment with your international student adviser at the Center for International Services to discuss ITIN procedures and to obtain an "ITIN letter."
3. Obtain a letter from the Social Security Administration (52 Charles St., New Brunswick) certifying you are ineligible for an SSN.
4. Have copies of your passport's biographical page and your F-1 visa notarized.
5. Mail the completed W-7, notarized copies of your passport and visa, the ITIN letter and the letter from the Social Security Administration to:

**Internal Revenue Service, ITIN Unit
Philadelphia Service Center
PO Box 447
Bensalem, PA 19020**

You must apply for an ITIN between next February 1 and April 15 if:

you do not become eligible for an SSN prior to that time **AND**

you hold any one of the following nonimmigrant statuses: F-1, F-2, J-1, J-2

(If this is your case, you have no US source income and thus are not required to file a tax return. You are, however, required to file Form 8843 (required for individuals who did not earn income in the U.S. during the applicable tax year). You must apply for an ITIN at the time of filing Form 8843.

FOLLOW DIRECTIONS IN THE COLUMN BELOW:

1. Download Form W-7 (<http://www.irs.gov/pub/irs-pdf/fw7.pdf>) and follow these special instructions:

If you are in F1 or J1 status, check "f" as your reason for applying; if you are in F2 or J2 status, check "g"

6c-write "your visa category visa # D/S"

6d-check passport; enter the issuing country, passport #, passport expiration and the date on which you entered the U.S.

6g-for length of stay enter the number of months listed in field 5 of your I-20 (e.g., "60 months")

2. Mail the completed W-7, Form 8843 and a notarized photocopy of your passport biographical page to:

**Internal Revenue Service
Philadelphia Service Center
ITIN Unit
P.O. Box 447
Bensalem, PA 19020**

**IF YOU OBTAIN AN ITIN AND LATER OBTAIN AN SSN,
YOU MUST NOTIFY THE ITIN SECTION OF THE IRS TO INFORM THEM YOU RECEIVED AN SSN.**