



Caltech

General ITIN Information

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Summary

If you receive or expect to receive any tax reportable payments such as taxable scholarships, fellowships, prizes, awards, or honoraria, a U.S. tax identification number is required to claim any tax treaties or to file a U.S. tax return. A U.S. tax identification number can either be a Social Security Number (SSN) or an Individual Tax Identification Number (ITIN).

This document will cover some general information on how to obtain an ITIN from the IRS. More information can also be found on the IRS website for [General ITIN Information](#).

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration. ITINs are issued regardless of immigration status because both resident and nonresident aliens may have a U.S. filing or reporting requirement under the Internal Revenue Code.

When an ITIN is Needed

Certain individuals must get an ITIN to claim certain tax treaty benefits even if they do not have to file a U.S. tax return. Tax reportable income paid to a nonresident alien is subject to IRS federal withholding of 30%. Tax treaties which the U.S. has established with your country may reduce or exempt the withholding amount. Tax reportable income may include wages, salary, compensation, honoraria, scholarships, fellowships, and grants.

How to Apply for an ITIN

Use the latest revision of Form W-7, [Application for IRS Individual Taxpayer Identification Number](#) to apply. Attach a valid federal income tax return, unless you qualify for an exception listed in the [Instructions for Form W-7](#), and include your original Foreign Status and Identity documents or certified copies, as well as supporting documents relating to the income you will be receiving such as a letter of employment, a copy of the employment contract, or a letter requesting your presence for a speaking engagement.

Foreign Status and Identity documents

Form W-7 must be accompanied by Foreign Status and Identity documents. Below is a list of [Supporting Documentation](#) from the IRS Instructions for W-7.

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document)	X	X
U.S. Citizenship and Immigration Services (USCIS) photo identification	X	X
Visa issued by U.S. Department of State	X	X
U.S. driver's license		X
U.S. military identification card		X
Foreign driver's license		X
Foreign military identification card	X	X
National identification card (must be current and contain name, photograph, address, date of birth, and expiration date)	X	X
U.S. state identification card		X
Foreign voter's registration card	X	X
Civil birth certificate	X*	X
Medical records (valid only for dependents under age 6)	X*	X
School records (valid only for dependents under age 14 (under age 18 if a student))	X*	X

* Can be used to establish foreign status only if they are foreign documents.

Original Documents or Certified Copies

The Foreign Status and Identity documents must either be original or appropriately certified copies.

Original documents will be returned to you at the mailing address shown on your form W-7. However, we do not recommend submitting original documents to the IRS because ITIN processing can take 6 to 8 weeks, or longer and you may need your passport for travel or other purposes.

The document copies can be certified by the issuing agency (for example, your home country passport office), or by using the services of an IRS-authorized [Acceptance Agent](#) or by visiting an IRS [Taxpayer Assistance Center](#). IRS Taxpayer Assistance Centers provide in-person help with ITIN applications and Foreign Status and Identity document certification on a walk-in or appointment basis. F and J nonimmigrants may be able to obtain Foreign Status and Identity document certification from the [International Offices](#) at Caltech.

Taxpayer Assistance Centers near Caltech and LIGO sites

<p>Los Angeles, CA 300 N. Los Angeles St. Los Angeles, CA 90012 Monday-Friday - 8:30 a.m.- 4:30 p.m. PH: 213-576-3009</p>	<p>Baton Rouge, LA 2600 Citiplace Centre Baton Rouge, LA 70808 Monday-Friday - 8:30 a.m.- 4:30 p.m. PH: 225-343-8625</p>
<p>El Monte, CA 9350 East Flair Dr. El Monte, CA 91731 Monday-Friday - 8:30 a.m.- 4:30 p.m. PH: 626-927-1201</p>	<p>Richland, WA 825 Jadwin Ave. Richland, WA 99352 Monday-Friday - 8:30 a.m.- 4:30 p.m. PH: 509-942-2316</p>

Income Documents

If you qualify for an exception and can file your ITIN application without your federal income tax return, you must also include supporting documents relating to the income you will be receiving such as a letter of employment, a copy of the employment contract, or a letter requesting your presence for a speaking engagement. See [Instructions for Form W-7](#) for further details.

When to apply for an ITIN

You can apply for an ITIN together with your federal income tax return, or if you are covered by an exception, you can apply for an ITIN without filing a federal income tax return. One exception would be an individual claiming a reduced withholding rate under applicable income tax treaties. A full list of exceptions can be found on the IRS website under [Instructions for Form W-7](#).

You can apply for an ITIN any time during the year. However, if the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. You should file your current year's return by the prescribed due date to avoid this situation. Processing requests for ITIN's can take 6 to 8 weeks, or longer.

Apply for an ITIN without a federal income tax return

Submit Form W-7, along with your Foreign Status and Identity documents or certified copies, and supplemental documents to substantiate your qualification for the exception, as soon as you arrive in the United States.

Apply for an ITIN with a federal income tax return

Complete Form W-7 as soon as you are ready to file your federal income tax return, since you need to attach the return to your application, together with your Foreign Status and Identity documents or certified copies.

Where to get help

You can call the IRS toll-free at 1-800-829-1040 if you are in the United States. If you are outside the United States, call 267-941-1000 (not a toll-free number) for information and help in completing your Form W-7 and your tax return or to check on the status of your application six weeks after submitting Form W-7.

Assistance is also available at selected IRS [Taxpayer Assistance Centers](#) in the United States to provide in-person help with ITIN applications on a walk-in or appointment basis. You may also use the services of an IRS-authorized [Acceptance Agent](#).

Important Notice

The information in this publication is provided as a guideline and is not intended to be an exhaustive discussion of all possible reportable income consequences and considerations. It is not intended to provide legal or tax advice and specifically, the California Institute of Technology is precluded from offering tax or legal advice. This guide is simply to explain reportable requirements in general terms. Reportable requirements do not necessarily indicate taxable situations. Failure to follow State and Federal regulations may result in fines and penalties imposed by the IRS or State Tax Agencies. Vendors, suppliers and individuals should consult their own tax accountant as to their particular tax consequences and reporting obligations.

Resources: Forms, Publications, Links

Internal Revenue Service: www.irs.gov

- General ITIN Information <http://www.irs.gov/Individuals/General-ITIN-Information>
- Form W-7 <http://www.irs.gov/pub/irs-pdf/fw7.pdf>
- Instructions for Form W-7 <http://www.irs.gov/pub/irs-pdf/iw7.pdf>
- Acceptance Agent Program <http://www.irs.gov/Individuals/Acceptance-Agent-Program>
- Taxpayer Assistance Centers <http://www.irs.gov/uac/TAC-Locations-Where-In-Person-Document-Verification-is-Provided>