



ITIN – Individual Tax Identification Number

Updated 2/2017

WHAT

9-digit# issued by the IRS if you are not eligible for a Social Security Number (SSN).

WHY?

If the international student receives a taxable scholarship, but doesn't qualify for a SSN through employment, the ITIN allows the student to file a tax return in the spring.

Example A:

Student receives taxable scholarship for room & board.

Such scholarships are reported to the student by the university tax compliance office via form 1042-S or 1099 by February 28th. The student must apply for ITIN and file tax return.

Example B:

Accounts Payable withholds 14% from a student's initial scholarship to pay future taxes.

The student must apply for an ITIN and file a tax return to get a tax refund.

Example C:

Student worked on campus at GSU or previous school.

The student already has or will have SSN from campus job and **does not need ITIN.**

WHEN?

Int'l students with scholarships can apply for ITIN as soon as their I-20 is activated after international orientation and check-in. Students should not wait until tax season to apply for ITIN.

HOW LONG DOES IT TAKE?

7-10 weeks once all materials are submitted. If it takes longer, call the IRS at 800-829-1040 or if you are outside the US, call 267-941-1000. Sometimes ITIN applications are rejected for reasons that are unclear.

HOW DO I APPLY?

1. Complete the "ITIN Packet Request" in iStart under the Taxes Tab.
2. Print and fill out [form W-7](#) as follows:
 - In the "Reason...." Section
 - Click: f and
 - Click: h
 - If you are claiming tax treaty benefits, after the ► symbol write in: Exception 2(b)
 - Enter your country next to "Enter treaty country" on the next line and also "treaty article number" from the W8DEN form. This form comes from Glacier software.
 - If you are NOT claiming tax treaty benefits, after the ► symbol write in: Exception 2(c)
 - Leave country and treaty article number blank.

If unsure about these steps, please ask Ivan. See contact info at the bottom.

 - Fill in name, US local address, foreign home country address, birth info.

- Fill in Other info.
 - 6b = leave blank
 - 6c = F1 student visa # (in red letters) and expiration date
 - 6d = select: passport issued by (country name) + number + expiration + date of last US entry
 - 6e = No, in most cases
 - 6g = Georgia State University, Atlanta, GA + end date of I-20 program dates.
 - Sign by the big arrow. Include date and local telephone in US with area code
 - Acceptance Agent Info = leave blank
 - Attach form W8BEN (signed and dated) from the Glacier account if claiming treaty benefits
 - Attach scholarship award letter from GSU
3. **Pick-up the “ITIN Packet”:** When you received the approval email from step #1 above, bring your W-7, I-20, I-94, Visa and passport to ISSS. We will make certified copies of these items. All these items together comprise your ITIN packet.
4. **Visit GSU Tax Accountant for final review**
 Take your “ITIN Packet” and all supporting documents to:
 Ivan Ivanov, GSU Tax Accountant / iivanov1@gsu.edu / 404-413-3056 in the GSU [Office of Disbursements](#).
5. Next, what to do with all this paperwork? There are 2 options:
- I. **Best** – Make an appointment to go in person to the IRS office to present originals of everything, including passport. To make an appointment, call 844-545-5640. This method provides the best chance of not being rejected, but there is no guarantee. Their address is: Internal Revenue Service / 401 W. Peachtree Street, NW / Atlanta, GA (inside the Summit Office Building across from Civic Center MARTA Station).
 - II. **Riskier** - Mail all documents to the IRS at the address below. There is no guarantee they will issue the ITIN without your original passport, but maybe so.

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

NOW WHAT?

With your ITIN #, you can then prepare a tax return using Sprintax. You must wait for Form 1040-S from GSU if you have a scholarship. Once the tax return is submitted, refunds are issued within 6-8 weeks.

Keep copies of all tax forms for each year filed for reference. Don’t confuse tax year & calendar year.

- Ex: You file 2016 Taxes in April 2017.

FOR MORE INFORMATION

Contact: Ivan Ivanov, GSU Tax Accountant / iivanov1@gsu.edu / 404-413-3056