

How to Apply for an Individual Taxpayer Identification Number (ITIN)

Application requirements have changed effective December 17, 2003. You **MUST** mail your original signed income tax return, reflecting the names of family members for whom tax deductions can legally be claimed, with the ITIN application after our office has certified it, to the Internal Revenue Service (IRS). Our certification on the W-7 form means you do not have to present your family members' original passport and I-94 documents to the Internal Revenue Service in person or by mail.

Documents Required to Apply for an ITIN:

1. IRS Form W-7 completed for each family member (Download the form at: <http://www.irs.ustreas.gov/pub/irs-pdf/fw7.pdf>)
2. Original Passport for each family member applying for an ITIN
3. Original Form I-94 for each family member applying for an ITIN
4. Make photocopies as follows for each family member who is applying for the ITIN:

Make One Copy

. Completed W-7 Form

Make Two Copies

. Passport Biographical, Visa and
Expiration Page(s)
. Form(s) I-94

Instructions:

1. Complete W-7 form for each dependent who needs an ITIN.
2. Make copies as indicated above.
3. Bring completed W-7, dependents' original passports and I-94's, copies of all required documents to the Business Office.
4. We will review the original passport(s) and I-94(s) and the completed W-7 form(s), return the passports and I-94's to you, and certify the original W-7(s) within 7 working days.
5. Within 7 working days, the Office of International Affairs will notify you to pick up the signed W-7(s), the certification letter(s), and a pre-addressed envelope to the IRS
6. Place your **original** completed income tax return, W-2, 1099, and/or 1042S form and the signed W-7(s) and certification letter(s) in the envelope provided and mail to:

Internal Revenue Service
ITIN Operation
PO Box 149342
Austin, TX 78714-9342

7. The IRS will process your income tax return and the request for ITIN numbers at the same time. You should receive the ITIN numbers for your dependents from the IRS in 8-10 weeks.

ITIN Information:

WHAT IS AN ITIN?

An ITIN is a nine-digit Individual Taxpayer Identification Number issued by the U.S. Internal Revenue Service (IRS) to foreign individuals who are required to have a U.S. taxpayer identification number but are not eligible to obtain a social security number (SSN). ITINS begin with the number "9" and are formatted like a SSN (NNN-NN-NNNN).

The ITIN is for tax purposes only. It does not entitle the individual to social security benefits, and creates no inference regarding the individual's immigration status or right to work in the U.S.

WHO NEEDS AN ITIN?

Payments made by OU to foreign nationals for Honorarium require a U.S. taxpayer ID number (SSN or ITIN). Individuals who are not eligible for a Social Security Number (SSN) may apply for an Individual Taxpayer ID Number (ITIN) with an OU Acceptance Agent providing the following criteria is met.

HOW LONG DOES IT TAKE TO GET AN ITIN?

Once Tax Services sends the applications are sent to the IRS, the turn-around time for receiving ITINs is generally 8-10 weeks.

- Visiting lecturers may receive their payment prior to receiving their ITIN, providing Form 8233 was accepted by the IRS.

CAN VISITORS WHO ARE UNABLE TO APPLY FOR AN ITIN BE REIMBURSED FOR THEIR SERVICES?

Due to the University's tax compliance and reporting requirements with the Internal Revenue Service (IRS), payments for lecture fees made to individuals without a U.S. taxpayer ID number must be justified. Departments need to send an email to the Business Office at barnabas@olivetuniversity.edu requesting an "exception" for making a payment without a U.S. taxpayer ID number. Individuals may receive payment; however 30% federal withholding income tax will be deducted from their payment.

HOW ARE SERVICE PAYMENTS TAXED?

U.S. FEDERAL WITHHOLDING TAX

Nonresident Aliens receiving reimbursement for their services as a lecturer or are receiving an honorarium who are residents of a tax treaty country will not be subject to U.S. federal income taxes providing they have a U.S. taxpayer ID number (SSN or ITIN); and they have submitted Form 8233 (*Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual*).

STATE WITHHOLDING TAX

Please note that State withholding income tax is not exempted by any tax treaty. If payments to individuals exceed \$1,500 within the calendar year, 7% California withholding tax will be deducted from the payment.