How to: Request an *Individual Tax Identification Number (ITIN)*

**Option A. IF YOU (STUDENT) NEED AN ITIN:**
1. Complete the W-7 form. Check box “f.” If you are from a country with a treaty for scholarship/fellowship income then also check box “h” and write in “exception 2.” If from a treaty country, under “additional information” write in your country and treaty article number which can be found here: [https://www.irs.gov/pub/irs-pdf/p4011.pdf](https://www.irs.gov/pub/irs-pdf/p4011.pdf)
2. Request a ITIN letter via istart
   - You will be asked to upload images of your: passport, visa, I-94 (card or print out), I-20 or DS-2019
3. Pick up your letter from OIE.
4. Mail your completed ITIN application request (W-7, OIE letter, and copies of documents “certified by OIE”) to the IRS at the address on the envelope OIE will give you. If you are not from a treaty country you must also mail a copy of your tax return.
5. If you have not yet completed your tax return for the previous year (in other words if it is 2017, you must have completed your 2016 tax return) then you will have to wait until it is complete to apply for the ITIN.

**Option B. IF YOUR SPOUSE AND/OR CHILDREN NEED AN ITIN:**
1. Complete a W-7 form for each dependent needing an ITIN
   - Bring passport, visa, and any other immigration documents to that appointment
3. Send completed W-7(s) and all certified immigration documents **ALONG WITH** the students’ federal and state tax returns, documents, and payments (if applicable) by April 18, 2017

**Option C. IF BOTH YOU AND YOUR DEPENDENTS NEED AN ITIN:**
1. Student completes steps 1- 5 from OPTION A
2. Student and spouse/dependents complete steps 1 and 2 from OPTION B
3. Student completes step 3 from OPTION B, including his or her own ITIN application

NOTE: *Filing federal income tax forms is the personal responsibility of each international student and scholar. ISSS has developed this service to help you meet your tax filing obligations. Please be aware that you are ultimately responsible for the accuracy of your income tax returns.*

Monday, February 5, 2018