

Nonresident aliens are required to provide a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) on Form 8233 or Form W-8BEN in order to claim the income tax withholding exemption if there is a tax treaty between the foreign national's country of residence and the U.S. If a nonresident alien wishes to claim this exemption and he/she does not possess a SSN or an ITIN, he/she will need to obtain a SSN from the Social Security Administration, if eligible, or an ITIN from the IRS.

The ITIN was developed by the IRS specifically for nonresident aliens who are in the United States for a short period of time, and who are not eligible for a SSN. A nonresident alien can obtain an ITIN by completing Form W-7, *Application for IRS Individual Taxpayer Identification Number* and submitting same to the IRS.

W-7 Application for IRS Individual Taxpayer Identification Number

As of February 2008, the IRS has published new guidelines for completing this application form.

Select **Box "a" Nonresident alien required to obtain ITIN to claim tax treaty benefit** as reason for applying for an ITIN or select **Box "f" Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception** whichever is applicable. Also check **Box "h"**. On the dotted line next to box "h" enter the appropriate designation for Exception 2 (i.e. Exception 2a honoraria and claiming benefit of an income tax treaty). Under **Box "h"** enter the tax treaty country and treaty article number in the appropriate spaces.

If applying for an ITIN to complete **Form 8233 Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien** the following must be included in the application packet:

1. A copy of the completed Form 8233
2. A letter of invitation requesting the nonresident alien's presence for a speaking engagement, etc.

If applying for an ITIN to complete **Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding** for non-service scholarship/fellowship grant the following must be included in the application packet:

1. A copy of your passport showing the valid visa issued by the U.S. Department of State.
2. A copy of the completed form W-8BEN
3. A letter or official notification from the educational institution awarding the scholarship/fellowship/grant
4. If applicant is a student on an F-1, J-1, or M-1 visa who will not be working while studying in the U.S. he/she will not have to apply for an SSN. The applicant will need to have a letter from the School Official or Responsible Officer stating that

he/she will not be securing employment in the U.S. or receiving any type of income from personal services.

In addition to the above documentation, the applicant must also include a notarized copy of a valid passport. In lieu of a valid passport, see the instructions for completing form W-7 for additional valid id documentation.

The W-7 packet can be filed at a local IRS office upon arrival in the United States, at a participating foreign IRS office or at the US embassy or consulate office in the nonresident alien's home country or it can be mailed to:

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

There is a local IRS office at:
100 Dey Place
Edison, NJ 08817