

OBTAINING AN ITIN

What is an ITIN? ITIN stands for **Individual Taxpayer Identification Number**. The ITIN is a number assigned by the Internal Revenue Service (IRS) to people who are not employed or who do not qualify for an ITIN but need to have a number for federal tax or banking purposes. It is not a photo identification. It does not change your immigration status or your right to work in the US.

Who needs an ITIN? Student visa holders and dependent visa holders who are not eligible for a Social Security Number but have a need for a number for a federal tax return, claiming a tax treaty benefit, or opening a bank account.

Disclaimer: *This information is based on guidance from the IRS, but we cannot guarantee that you will receive an ITIN. Please contact us if you are unsuccessful.*

I am a student on a fellowship and I am not working as an employee at Duke: How can I apply for an ITIN?

1. Register with Duke Visa Services at Smith Warehouse: Bay 7-1st Floor, 114 South Buchanan Boulevard. Duke Visa Services' daily registration times for new students are 11 am and 3 pm, Monday - Friday (office hours are 8 am - 5 pm). If you are a PhD student, the office will provide you with a letter to accompany your fellowship award letter for the ITIN application. If you are an undergraduate, please take the letter from Duke Visa Services to your scholarship administrator to obtain his or her signature.
2. Complete IRS Form W-7. This form is available on the web at <http://www.irs.gov> or at International House. **Please note that when completing this form, do not abbreviate; you must spell out everything (i.e., do not use St. for Street).**

Under "Reason you are submitting Form W-7" check **both** **f** **Nonresident Alien Student** and **h** **Other**, and write **Exception 2c – Scholarships, fellowships and grants** on the line. The Form also asks you for your US visa number (Question 6c). This number is located on the visa stamp in your passport that you used to enter the US. It is usually printed in red and has 7 digits. Additionally, be sure to sign the form.

3. Take the following documents to the Office of the University Registrar at Smith Warehouse: Bay 9 Room A289, Monday, Wednesday, Thursday, and Friday, 8 am - 5 pm, Tuesday 9 am - 5 pm.
 - Passport and a copy of the identity page and visa stamp;
 - Original I-20 (if you are in F-1 status)/DS-2019 (if you are in J-1 status) and a copy.

Ask the Notary Public in the University Registrar to notarize your signature on the Affirmation of a True Copy (provided by the Notary Public) with the copy of your passport identity page, visa stamp, and I-20/DS-2019.

4. Make a copy of the completed W-7. Mail (1) the original completed W-7, (2) Affirmation of a True Copy with the copy of your passport identity page, visa stamp, and I-20/DS-2019, and (3) the letter from Duke Visa Services and a copy of your fellowship award letter (if you are a graduate student) or the letter from Duke Visa Services (if you are an undergraduate) to: **Internal Revenue Service, ITIN Operation, P.O. Box 149342, Austin, TX 78714-9342** as **certified mail with return receipt requested**. There is a Post Office at the Bryan Center, hours: 8:30 am - 4:30 pm, Monday - Friday.
5. Bring the copy of your W-7 to your Department Payroll Representative; it is proof that you have applied for ITIN. It takes the IRS an average of six to eight weeks to process an ITIN application, and longer during peak periods. If you do not hear back from the IRS after two months, call 1-800-829-1040, 7 am - 10 pm, Monday - Friday, to check on the status of your application.

I am a Dependent: How can I apply for an ITIN?

1. Complete IRS Form W-7. This form is available on the web at <http://www.irs.gov> or at International House. **Please note that when completing this form, do not use abbreviation; you must spell out everything (i.e., do not use St. for Street).**

Under "Reason you are submitting Form W-7" check **h** **Other**, and write **Exception 1c – Interest bearing account** on the line. The Form also asks you for your US visa number (Question 6c). This number is located on the visa stamp in your passport that you used to enter the US. It is usually printed in red and has 7 digits. Additionally, be sure to sign the form.

2. Take the completed W-7, your passport, and some money to a bank. Open an interest bearing account in your name and ask the bank agent to give you a letter certifying that you must have an ITIN as you have opened an account that generates income subject to IRS information reporting. Also ask the agent to photocopy your passport identity page, visa stamp and notarize your signature. This is a free service at your bank. Then follow step 4 from above, except you will not have a letter from Duke Visa Services.