

INDIVIDUAL TAX IDENTIFICATION NUMBER (ITIN)

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WHAT IS AN INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

The ITIN number (Individual Taxpayer Identification Number) is a U.S. Taxpayer Identification Number, issued by the Internal Revenue Service (IRS). It is for individuals who are required to have a taxpayer identification number for tax purposes, but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration.

Note: J-1 visa holders hosted by Michigan State University are eligible to apply for a Social Security Number.

WHO IS ELIGIBLE FOR ITIN?

- If you are an F-1 international student who does NOT have a Social Security Number (SSN) and who is NOT working, but will be receiving income from a US source (scholarship, fellowship, grant, etc.), then you need an ITIN
- If you have an F-2/J-2 dependent and are from a country that allows dependents to be claimed on your income tax return, then they will also need to apply for an ITIN

WHAT DOCUMENTS ARE REQUIRED TO APPLY FOR ITIN?

1. Print and completed W-7 Form http://www.irs.gov/file_source/pub/irs-pdf/fw7.pdf
2. Original passport, I-20, I-94 and Visa stamp page
3. Copies of passport bio page, I-20, I-94 and Visa stamp page
4. Certification letter (from MSU's Office for International Students and Scholars (OISS))

HOW DO I GET A CERTIFICATION LETTER FROM OISS?

1. Complete the W-7 form http://www.irs.gov/file_source/pub/irs-pdf/fw7.pdf
1. Original Passport & I-20
2. Print out your I-94 <https://i94.cbp.dhs.gov/i94>
3. Copies of passport bio page, I-20, I-94 and Visa stamp page
4. **Submit the ITIN Letter Request e-form in MyOISS** <https://myoiss.msu.edu/istart/controllers/client/ClientEngine.cfm?serviceid=CategoryServiceProvider&index=CE109>
5. OISS will review the above information & provide you a **Certification letter** within 2 days.

ASSEMBLE YOUR APPLICATION FOR MAILING

1. [Certification letter](#) (from MSU OISS)
2. Completed Form W-7 Application
3. Copies of passport
4. Copy of I-20 OR Copy of DS-2019
5. Copy of visa stamp page
6. Copy of I-94
7. Make a copy of your application to keep for your own records
8. Mail your application to:

MAIL YOUR PACKET TO IRS

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

ONCE YOU RECEIVE YOUR ITIN:

Once you receive your ITIN number:

1. Update the Registrar's office with your ITIN information by going to this link: <https://www.reg.msu.edu/StuForms/StuInfo/socSubmit.aspx>
2. [Apply for your tax returns using your ITIN number](#)