

# HARVARD

## INTERNATIONAL OFFICE



# ITINs: Individual Taxpayer Identification Numbers

You must have a Social Security Number (SSN) or ITIN if you are receiving a stipend from Harvard that exceeds your Harvard tuition cost. You can apply for an ITIN if you do not have an SSN or are ineligible for an SSN because you are an F-1 visa holder and do not work on campus.

## THESE INSTRUCTIONS ARE ONLY RELATED TO F STUDENTS RECEIVING HARVARD UNIVERSITY FUNDING

### **Application Scenario 1:**

To take advantage of a tax treaty between the U.S. and your country if

- ✓ You are an F-1 visa holder, and
- ✓ Not working on campus, and
- ✓ Receiving a Harvard stipend, and
- ✓ From one of these countries (the highlighted number is the article number of the relevant treaty which you should enter on the ITIN application form, W-7

Bangladesh 21(2)

China 20(b)

Cyprus 21(1)

Czech Republic 21(1)

Egypt 23(1)

Estonia 20(1)

France 21(1)

Germany 20(3)

Iceland 22(1)

Indonesia 19(1)

Israel 24(1)

Kazakhstan 19

Korea, Republic of 21(1)

Latvia 20(1)

Lithuania 20(1)

Morocco 18

Netherlands 22(2)

Norway 16(1)

Philippines 22(1)

Poland 18(1)

Portugal 23(1)

Romania 20(1)

Russia 18

Slovak Republic 21(1)

Slovenia 20(1)

Spain 22(1)

Thailand 22(1)

Trinidad & Tobago 19(1)

Tunisia 20

Ukraine 20

Venezuela 21(1)

### **Application Scenario 2:**

- ✓ To report stipend income to the U.S. government for tax purposes if
- ✓ You are an F-1 visa holder, and
- ✓ Not working on campus, and
- ✓ Receiving a Harvard stipend, and
- ✓ Not from one of the countries listed above (so there is no tax treaty)

### **Application Scenario 3:**

To file a U.S. tax return with the Internal Revenue Service (IRS) if

- ✓ You are an F-1 visa holder, and
- ✓ Not working on campus, and
- ✓ Receiving a Harvard stipend

*\*If you receive a tax reporting document from Harvard at year-end and there is a number appearing where an ITIN or a SSN should be, but you haven't yet applied for a number, do not use this number to file your income tax return. You must apply for an actual SSN or ITIN. This number appearing on your reporting document is a placeholder number for use at Harvard ONLY.*

Harvard International Office \* Richard A. and Susan F. Smith Campus Center \* 1350 Massachusetts Avenue, Room 864

## How to Apply

To obtain an ITIN, you must receive a letter from the Harvard International Office (HIO) certifying your identity and international student status. No appointment is necessary. The HIO will not review the details of your application, but must assemble the completed application. You will receive mailing instructions while at the HIO. Please take the following documents to the HIO to begin your application process:

Scenario 1: Tax Treaty	Scenario 2: No Tax Treaty	Scenario 3: Filing with Tax Return	Download the latest version of the form W-7 and instructions at:  Form: ( <a href="http://www.irs.gov/pub/irs-pdf/fw7.pdf">http://www.irs.gov/pub/irs-pdf/fw7.pdf</a> ) Instructions: ( <a href="http://www.irs.gov/pub/irs-pdf/iw7.pdf">http://www.irs.gov/pub/irs-pdf/iw7.pdf</a> )
✓			For the top section of the W-7 <ul style="list-style-type: none"> <li>▪ <b>Box A and H</b> should be checked</li> <li>▪ For <b>Box H</b> write “<b>Exception 2(b); Scholarship/ Fellowship income-tax treaty benefits</b>”</li> <li>▪ Below the exception line list the name of your country and the treaty article number which is listed on the cover sheet of this handout</li> <li>▪ You must complete the rest of the form as well.</li> </ul>
	✓		For the top section of the W-7 <ul style="list-style-type: none"> <li>▪ <b>Boxes F and H</b> should be checked</li> <li>▪ <b>Box H</b> should include “<b>Exception 2(C): Scholarship/Fellowship income</b>”</li> <li>▪ You must complete the rest of the form as well.</li> </ul>
		✓	For the top section of the W-7 <ul style="list-style-type: none"> <li>▪ <b>Box B</b> should be checked</li> </ul>
✓			A completed IRS Form W-8BEN obtained from the University Financial Services (UFS) office located at 1033 Massachusetts Ave., 2 <sup>nd</sup> floor. Take a copy of the completed W-7 Form along with your passport and current visa documents with you so the office can determine your eligibility for the tax treaty exemption. Please email <a href="mailto:nratax_ufs@harvard.edu">nratax_ufs@harvard.edu</a> to schedule an appointment with UFS.
✓	✓		A letter, or official notification, from the Harvard department awarding the scholarship/ fellowship or grant
✓	✓	✓	A photocopy of your Harvard admission letter
✓	✓	✓	A photocopy of your passport biographical page and U.S. visa
✓	✓		A photocopy of your F-1 student I-20 form
		✓	Your completed original federal tax return

**Be sure to bring your original passport and I-20 when you come to the HIO.**

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