



Individual Taxpayer Identification Number (ITIN)

The IRS issues Individual Taxpayer Identification Numbers (ITINs) to individuals who are required to have a U.S. taxpayer identification number but who don't have (and aren't eligible to obtain) a Social Security number (SSN) from the Social Security Administration (SSA).

If you have, or are eligible for, a Social Security Number, you do NOT need an ITIN.

Who needs an ITIN?

An ITIN is required for international students and scholars who have a non-service based academic appointment, and don't already have an SSN.

Non-service appointments are for your educational benefit, meaning research or teaching requirements for your degree. Payment for a non-service appointment is not dependent on work or service to the University, and so the appointment is not considered employment.

HOW TO APPLY

To schedule an appointment, call the IRS Taxpayer Assistance Center (TAC) at (844) 545-5640.

You can apply for your ITIN in-person at the [IRS TAC Utica location](#):

10 Broad Street

Utica, NY 13501

The office is open Monday through Friday, 8:30 am to 4:30 pm. We strongly encourage you to confirm office hours before arrival. *Do not show up without an appointment.*

When you arrive for your appointment, your paperwork should be complete and in order. You will need:

- Completed Form W-7
- Original Passport and Student Visa
- Signed I-20 (you must print and sign your I-20 in ink)
- Original Tax Returns for which the ITIN is needed (if applying during tax season) *

* Many students can apply for the ITIN outside of tax season based on the IRS list of exceptions. If you are eligible for an exception, we encourage you to apply for your ITIN as soon as possible because the application can take a few months to process. Please be sure you have the additional documentation required for the exception and contact the International Student Services office if you need a DSO (Designated School Official) letter.

RESOURCES

- [Internal Revenue Service \(IRS\): Taxpayer identification numbers for foreign students and scholars](#)