



State University of New York
College of Environmental Science and Forestry
Office of International Education
302 Bray Hall c/o 227 Bray Hall

If a J-1 sponsored student will not be securing employment or seeking payment for services performed in the U.S, s/he may apply for an **Individual Tax Payer Identification Number** (ITIN) for tax administration purposes. Additional information is online at: <http://www.irs.gov/individuals/article/0,,id=222209,00.html>.

An ITIN is a nine-digit tax processing number issued by the Internal Revenue Service. IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA).

ITINs are for federal tax reporting only, and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers (SSNs). An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

You should complete Form W-7 as soon as you are ready to file your federal income tax return, since you need to attach the return to your application. You can apply for an ITIN any time during the year; however, if the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. You should file your current year return by the prescribed due date to avoid this.

Obtaining an ITIN

Step 1: **Obtain an ITIN support letter from your sponsor** on sponsor letterhead with an original signature.

Step 2: **Request an ESF support letter** by submitting your sponsor's ITIN support letter to the ESF Office of International Education. Be sure to identify what exception you are filing under (e.g., 2(b) or 2(c) Scholarships, Fellowships, and Grants) and whether or not you will be claiming a tax treaty benefit.

Step 3: **Apply for an ITIN** using the Form W-7, [Application for IRS Individual Taxpayer Identification Number](#). Applications can be submitted by mail and by using the services of an IRS-authorized [Acceptance Agent](#) or visit an IRS [Taxpayer Assistance Center](#) (addresses appear at the bottom of the handout.)

- Include a valid federal income tax return, unless you qualify for an exception, and include your original, notarized, or certified proof of identity and foreign status documents.
 - If you meet one of the exceptions to the tax filing requirement, also include and the required supplemental documents to substantiate your qualification for the exception, as soon as possible after you determine that you are covered by that exception.
- You may call the IRS toll-free at 1-800-829-1040 for information and help in completing your Form W-7 and your tax return, or to check on the status of your application six weeks after submitting Form W-7.

Assistance is also available at IRS [Taxpayer Assistance Centers](#) in the United States to provide in-person help with ITIN applications on a walk-in or appointment basis.

Mailing Address for W-7 and Support Documents

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

Local IRS Taxpayer Assistance Office

Syracuse 100 S. Clinton St.
Syracuse, NY 13261
Monday - Friday 8:30 a.m.-4:30 p.m.
(315) 448-0807

IRS-Authorized Acceptance Agents

H&R Block Tax Service
125 Shop City Plaza
Syracuse, NY 13206
(315) 463-0521

H&R Block Tax Service
1802 Teall Ave.
Syracuse, NY 13206
(315) 263-0521

If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning your tax identification number, usually within six weeks. If you have not received your ITIN or other correspondence six weeks after applying, you may call the IRS toll-free number at 1-800-829-1040 to request the status of your application.