

TAX IDENTIFICATION NUMBERS FOR FOREIGN NATIONALS IN THE U.S.

	SOCIAL SECURITY NUMBER (SSN)	INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)
Purpose	<ul style="list-style-type: none"> • Requirements to be paid as University employee • Claim tax treaty benefit • File for a tax refund 	<ul style="list-style-type: none"> • Requirement to: • Claim tax treaty benefit • File for a tax refund
Who's eligible to apply?	<ul style="list-style-type: none"> • A foreign national who's authorized to work in the U.S. (i.e., F-1 and J-1 students, J-1 non-students, H-1B, O-1 and TN visa holders). • Employment authorization cardholders 	<ul style="list-style-type: none"> • A foreign national who isn't eligible for a SSN but who has a need for a tax identification number in order to claim a tax treaty benefit or for tax reporting purposes.
Documents needed to apply	<ul style="list-style-type: none"> • Form SS-S • Valid passport • Original or copy of an identification document (e.g. stamped I-94 or work permit) • Students (F-1 & J-1) need an I-20 and passport. In addition, F-1 students need "Social Security Verification Form" • Non-students (J-1, H-1B): Employment letter from U.S. sponsor & DS 2019 or I-797 	<ul style="list-style-type: none"> • Form W-7 • Valid passport • Original foreign status identification documents (e.g., I-94 or visa) • NOTE: Document requirements vary by country, visa, and type of payment.
When to apply	<ul style="list-style-type: none"> • Foreign national must wait 10 business days after arriving in the U.S. before applying 	<ul style="list-style-type: none"> • Foreign national can apply immediately upon arriving at University.
Time to get number	<ul style="list-style-type: none"> • Can vary depending on whether documents can be verified online. If not, can take 2-4 weeks 	<ul style="list-style-type: none"> • 6-9 weeks, if foreign national applies through US institution. Sometimes longer during IRS tax season.
Cost to apply	<ul style="list-style-type: none"> • No cost 	<ul style="list-style-type: none"> • No cost
Receive payment before getting number?	<ul style="list-style-type: none"> • Yes, foreign national's University employee identification number should be entered in payroll system until SSN is issued. 	<ul style="list-style-type: none"> • Yes, taxes are withheld at 30%
Receive tax treaty benefit before getting number?	<ul style="list-style-type: none"> • No, withholding will continue until SSN is issued. 	<ul style="list-style-type: none"> • No, withholding will continue until SSN is issued.

Primary source: *International Projects Start-Up Guide*, University of Washington, 2016. Accessed online at <http://finance.uw.edu/globalsupport/home>