IRS Individual Taxpayer Identification Number (ITIN)

F-1 students who receive a fellowship, scholarship or grant in excess of tuition/fees, and who do not possess, and are not eligible for, a U.S. Social Security Number (SSN), must apply for an ITIN. Please follow the steps below. Only students physically present in the U.S. in F-1 status can apply for an ITIN via the process below.

STEP 1: CREATE A GLACIER RECORD

1. Request a University of California, Berkeley (UCB) GLACIER* account from the source of funding. This may be an academic department, library or alumni services. You can also email Central Payroll at glacieradmin@berkeley.edu to set up the account.

2. Complete the online GLACIER record. In the record, please select the option which states: “The individual will apply for an ITIN.”

*GLACIER is an online tax compliance system that the University uses to manage tax information for foreign nationals receiving funds from UC Berkeley. Students must complete a GLACIER record before Central Payroll can release payment.

STEP 2: EMAIL DOCUMENTS TO CENTRAL PAYROLL OFFICE

Email the following documents to glacieradmin@berkeley.edu

- Original, signed GLACIER forms (including W-7 copy)
- Original, signed W-8BEN, if applicable
- Copy of Visa Stamp, if applicable
- Copy of Passport Admission Stamp or Electronic I-94 Print-out from i94.cbp.dhs.gov
- Copy of I-20 (3 pages)

STEP 3: MEET WITH A BERKELEY INTERNATIONAL OFFICE ADVISOR

Meeting with a BIO advisor can be done in-person (preferred method) and via Zoom advising for document review. The student advising instructions can be found on Student Services page: https://internationaloffice.berkeley.edu/contact-us.

For in-person document review, you must bring printed documents. Once review is complete, leave documents with BIO advisor who reviews your documents for next steps. Skip to Step 5.

For virtual document review, you will show the physical documents on camera and share screen to show electronic W-7 and W-8BEN (if applicable). The IRS requires us to review all original documents and copies.

If you do not have all required documents, we cannot assist you and you will have to return to advising when you have everything required.

- Original passport
- Original I-20 (all 3 pages)
- Copy of passport identification page
- Copy of F-1 visa stamp in passport (if applicable)
- Copy of I-20 (all 3 pages)
- Print-out of electronic I-94 from i94.cbp.dhs.gov (or copy of paper I-94 and passport admission stamp)
- Letter or official notification from the University awarding scholarship, fellowship, or grant (For virtual document review, this can also be digital and reviewed via screen share)
- For applicants with a Canadian passport, original and copy of Canadian driver’s license, NEXUS card or other proof of identity with photo
- W-7 ITIN application form, must be completed in full
- W-8 BEN form (if applicable), must be completed in full
STEP 4: AFTER YOUR APPLICATION HAS BEEN REVIEWED VIRTUALLY, DROP OFF OR MAIL ALL OF THE FOLLOWING DOCUMENTS TO BERKELEY INTERNATIONAL OFFICE BY UNITED STATES POSTAL SERVICE (USPS). DO NOT SEND THEM VIA EMAIL. ALL DOCUMENTS BELOW MUST BE PHYSICALLY RECEIVED AT BIO.

- Original W-7 ITIN Form, must be hand-signed in ink
- Original W-8BEN (if applicable), must be hand-signed in ink
- Copy of Passport Identification Page
- Copy of Visa Stamp (if applicable)
- Copy of I-20 (3 pages)
- Copy of Paper-I-94 or Passport Admission Stamp & Electronic I-94 Print-out from (i94.cbp.dhs.gov)
- Copy of letter or official notification from the University awarding scholarship, fellowship, or grant
- For applicants with a Canadian passport, copy of Canadian driver’s license, NEXUS card or other proof of identity with photo

**DROP OFF (PREFERRED METHOD) | MAIL TO THE FOLLOWING ADDRESS - Use United States Postal Service (USPS) only.**

| Make an appointment: https://bio-pickup-dropoff.youcanbook.me/ | ATTN: ITIN
| Berkeley International Office
| 2150 Shattuck Avenue
| Suite 500
| Berkeley, CA 94704 |

STEP 5: BIO SENDS YOUR APPLICATION TO THE IRS

1. BIO will issue an ITIN Certification Letter to verify the original passport and immigration documents confirming your identity and international student status in the US. BIO will submit the ITIN application, on your behalf, to the Internal Revenue Service (IRS) and notify the UC Berkeley Central Payroll Office of receipt of the application.

2. After the Central Payroll Office receives both the GLACIER documents as well as BIO’s confirmation of ITIN application, they can release the payment. The payment will be released with 14% tax withholding. If you are eligible for a tax treaty exemption, the tax withholding will be refunded (within the calendar year) when you update your Glacier record with the ITIN and notify glacieradmin@berkeley.edu.

STEP 6: RECEIVE YOUR ITIN AND UPDATE YOUR GLACIER RECORD

1. Receive your ITIN. It can take up to 12 weeks (sometimes even longer) for the IRS to process your application and send you your ITIN by mail. Please make sure the address you listed on your W-7 will be valid for this period.

2. Log in to GLACIER and enter the number into your record.

PROBLEMS?

- If you receive a request for further documentation or denial/rejection notice, please scan and email the rejection notice to internationaloffice@berkeley.edu. We will advise you on your next steps.

- If you have not received the ITIN or any correspondence from the IRS six weeks after applying, call the IRS at 1-800-829-1040 to request the status of your application.

- If you do not receive your ITIN by the time you have to file your federal income tax return, please notify the Berkeley International Office.

Further information regarding the ITIN can be found on the Berkeley International Office website: http://internationaloffice.berkeley.edu/itin_faqs