



## IRS Individual Taxpayer Identification Number (ITIN)

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

### STEP 1: CREATE A GLACIER RECORD

- 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](mailto:glacieradmin@berkeley.edu) to set up the account.
- 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](mailto: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](http://i94.cbp.dhs.gov)
- Copy of I-20 (3 pages)

### STEP 3: MEET WITH A BERKELEY INTERNATIONAL OFFICE ADVISOR

- Meet with a BIO advisor in-person for document review. See the Student Services page: <https://internationaloffice.berkeley.edu/contact-us>.

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

- Original passport
- I-20 (all 3 pages)
- Copy of passport identification page
- Copy of F-1 visa stamp in passport (if applicable)
- Print-out of electronic I-94 from [i94.cbp.dhs.gov](http://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*)
- W-7 ITIN application form, **must be completed in full and hand-signed in ink**
- W-8 BEN form (if applicable), **must be completed in full and hand-signed in ink**
- For applicants with a Canadian passport, original and copy of Canadian driver's license, NEXUS card or other proof of identity with photo



#### STEP 4: 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 mail 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](mailto:glacieradmin@berkeley.edu).

#### STEP 5: 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 see a BIO advisor. 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](http://internationaloffice.berkeley.edu/itin_faqs)

Example

Form **W-7**  
(Rev. September 2016)  
Department of the Treasury  
Internal Revenue Service

### Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

► For use by individuals who are not U.S. citizens or permanent residents.  
► See separate instructions.

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

Before you begin:

- Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN doesn't change your immigration status or your right to work in the United States and doesn't make you eligible for the earned income credit.

Application Type (Check one box):

- Apply for a New ITIN  
 Renew an Existing ITIN

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

- a  Nonresident alien required to get an ITIN to claim tax treaty benefit  
 b  Nonresident alien filing a U.S. federal tax return  
 c  U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return  
 d  Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►  
 e  Spouse of U.S. citizen/resident alien }  
 f  Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception **If listed, need W-8 BEN**  
 g  Dependent/spouse of a nonresident alien holding a U.S. visa  
 h  Other (see instructions) ► **Exception 2(b) - Scholarship Income (if no tax treaty: Exception 2(c) - Scholarship Income)**

Additional information for a and f: Enter treaty country ► **China, People's Rep** and treaty article number ► **Article 20(B)**

Name (see instructions)	1a First name	Middle name	Last name
	<b>Barack Hussein</b>	<b>LEAVE BLANK</b>	<b>Obama</b>
Name at birth if different	1b First name	Middle name	Last name

Applicant's mailing address

2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.  
**2299 Piedmont Avenue, Apt. 201**  
 City or town, state or province, and country. Include ZIP code or postal code where appropriate.  
**Berkeley, CA 94720**

Foreign (non-U.S.) address (if different from above) (see instructions)

3 Street address, apartment number, or rural route number. Don't use a P.O. box number.  
**23197 270th Avenue SE**  
 City or town, state or province, and country. Include ZIP code or postal code where appropriate.  
**Guangzhou, Guangdong, China**

Birth information

4 Date of birth (month / day / year) **08/04/1961** Country of birth **China** City and state or province (optional) **China** 5  Male  Female

Other information

6a Country(ies) of citizenship **China, People's Republic of** 6b Foreign tax I.D. number (if any) **China** 6c Type of U.S. visa (if any), number, and expiration date **F/1 Student, D/S 5/12/2020 201608993600001**

6d Identification document(s) submitted (see instructions)  Passport  Driver's license/State I.D.  
 USCIS documentation  Other \_\_\_\_\_ Date of entry into the United States  
 Issued by: **CHINA** No.: **G814728** Exp. date: **11/29/2022** (MM/DD/YYYY): **08/12/2016**

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRS#)?  
 No/Don't know. Skip line 6f.  
 Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRS# ITIN -- IRS# -- and name under which it was issued  
 First name Middle name Last name

6g Name of college/university or company (see instructions) **University of California Berkeley**  
 City and state **Berkeley, CA** Length of stay **08/16/2016 - 05/12/2020**

Sign Here Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

Signature of applicant (if delegate, see instructions) **[Signature]** Date (month / day / year) **08/28/2016** Phone number **510-642-2818**

Name of delegate, if applicable (type or print) Delegate's relationship to applicant  Parent  Court-appointed guardian  Power of Attorney

Acceptance Agent's Use ONLY

Signature Date (month / day / year) Phone Fax

Name and title (type or print) Name of company EIN PTIN Office Code

Example

Please fill out ONLY if you KNOW your country has a tax treaty with the US and you know the treaty number.

Form W-8BEN

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Rev. January 2017)

For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury Internal Revenue Service

Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben. Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:

Instead, use Form:

- You are NOT an individual (W-8BEN-E)
You are a U.S. citizen or other U.S. person, including a resident alien individual (W-9)
You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) (W-8ECI)
You are a beneficial owner who is receiving compensation for personal services performed in the United States (8233 or W-4)
You are a person acting as an intermediary (W-8IMY)

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

Form fields for Part I: 1 Name of individual who is the beneficial owner (Barack Hussein Obama), 2 Country of citizenship (China, People's Republic of), 3 Permanent residence address (23197 270th Avenue, SE), 4 Mailing address (2299 Piedmont Avenue, Apt 201), 5 U.S. taxpayer identification number (Applied For), 6 Foreign tax identifying number, 7 Reference number(s), 8 Date of birth (08/04/1961).

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

Form fields for Part II: 9 I certify that the beneficial owner is a resident of (China, People's Republic of) within the meaning of the income tax treaty between the United States and that country. 10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph 20(B) of the treaty identified on line 9 above to claim a 0% rate of withholding on (specify type of income): Scholarship or Fellowship. Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: I have met all the requirements set forth in the income tax treaty listed above.

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
The person named on line 1 of this form is not a U.S. person,
The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an applicable income tax treaty, or (c) the partner's share of a partnership's effectively connected income,
The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Barack Hussein Obama

08/28/2016

Print name of signer

Self

Capacity in which acting (if form is not signed by beneficial owner)