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, or are not eligible for, a U.S. Social Security Number (SSN), must apply for an ITIN. Please follow the steps 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: SUBMIT REQUIRED DOCUMENTS TO CENTRAL PAYROLL & BERKELEY INTERNATIONAL OFFICE

1. Print and sign all required GLACIER forms, including the populated W-7 ITIN application form.
2. Submit the documents listed below to Central Payroll and then to the Berkeley International Office (BIO). Please make sure the W-7 and W-8BEN, if applicable, are printed single-sided. For a completed application to BIO, ALL documents must be shown at the time you visit.

<table>
<thead>
<tr>
<th>Submit to Central Payroll drop-off box or by email</th>
<th>Submit IN PERSON to Berkeley International Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>2195 Hearst, Earl Warren Hall, Suite 120 Drop-Off Box Hours: M-F, 12:30pm–2:30pm By email: Send documents to <a href="mailto:glacieradmin@berkeley.edu">glacieradmin@berkeley.edu</a></td>
<td>2299 Piedmont Ave, 2nd floor of I-House Hours: M, T, Th, F 10am–12pm; 1pm–4pm</td>
</tr>
</tbody>
</table>

- 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)
- Original, signed W-7 ITIN Form*
- Original, signed W-8BEN, if applicable*
- Original Passport
- Original I-20 (all 3 pages)
- Copy of Passport Identification Page
- Copy of Visa Stamp, if applicable
- Copy of I-20 (3 pages)
- Electronic I-94 Print-out from i94.cbp.dhs.gov or copy of Paper-I-94 & Passport Admission Stamp
- 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

*See reverse side of this handout.

Questions: glacieradmin@berkeley.edu

Questions: internationaloffice@berkeley.edu

Updated 08/2019
*STEP 2 (Continued): SAVE TIME BY AVOIDING THESE COMMON MISTAKES

BIO needs the W-7 and W-8BEN to be filled out in a particular way. You may need to edit your forms after printing them and before submitting them to BIO. You can use correction tape/fluid and hand write in ink. It is fine if there are slight differences between the W-7 you submit to Central Payroll and the one you submit to BIO.

- **W-7, 1a:** “Middle name” field should be blank. “First name” should match your “given name” on your I-20. “Last name” should match your “primary name” on your I-20.
- **W-7, 6c:** Should say “F-1 Student, D/S” followed by the visa control number and the expiration date on your F-1 visa stamp (not your I-20).
- **W-7, 6d:** “Date of entry into the United States” should be the date of your most recent entry into the United States and should match your I-94.
- **W-7, 6g:** “Length of stay” should match the program dates on page 1 of your I-20.
- **W-8BEN, Part 1, Item 8:** Handwrite in your birthdate if it is missing.

Funding letter should be an official notification from the University.

STEP 3: 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 4: 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, return to BIO with all the mail correspondence from the IRS in addition to a new W-7 created through Glacier (and, if applicable, a new W-8BEN created through Glacier).
- 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)

Updated 08/2019