

# HARVARD

## INTERNATIONAL OFFICE



### ITINs: Individual Taxpayer Identification Numbers

You must have a Social Security Number (SSN) or ITIN if you are receiving a stipend from Harvard that exceeds your Harvard tuition cost. You can apply for an ITIN if you do not have an SSN or are ineligible for an SSN because you are an F-1 visa holder and do not work on campus.

**THESE INSTRUCTIONS ARE ONLY RELATED TO F STUDENTS RECEIVING HARVARD UNIVERSITY FUNDING**

**Application Scenario 1:**

To report stipend income to the U.S. government for tax purposes if

- ✓ You are an F-1 visa holder, and
- ✓ Not working on campus, and
- ✓ Receiving a Harvard stipend

**Application Scenario 2:**

To file a U.S. tax return with the Internal Revenue Service (IRS) if

- ✓ You are an F-1 visa holder, and
- ✓ Not working on campus, and
- ✓ Receiving a Harvard stipend

#### How to Apply

To obtain an ITIN, you must receive a letter from the Harvard International Office (HIO) certifying your identity and international student status. No appointment is necessary. The HIO will not review the details of your application, but must assemble the completed application. You will receive mailing instructions while at the HIO. Please take the following documents to the HIO to begin your application process:

Scenario 1: No Tax Return	Scenario 2: Filing with Tax Return	Download the latest version of the form W-7 and instructions at: Form: ( <a href="http://www.irs.gov/pub/irs-pdf/fw7.pdf">http://www.irs.gov/pub/irs-pdf/fw7.pdf</a> ) Instructions: ( <a href="http://www.irs.gov/pub/irs-pdf/iw7.pdf">http://www.irs.gov/pub/irs-pdf/iw7.pdf</a> )
		For the top section of the W-7 <ul style="list-style-type: none"> <li>▪ <b>Boxes F and H</b> should be checked</li> <li>▪ <b>Box H</b> should include “<b>Exception 2(C): Scholarship/Fellowship income</b>”</li> <li>▪ <b>Bed sure to complete all of section 6</b></li> <li>▪ You must complete the rest of the form as well.</li> </ul>
		For the top section of the W-7 <ul style="list-style-type: none"> <li>▪ <b>Box B</b> should be checked</li> </ul>
		A letter, or official notification, from the Harvard department awarding the scholarship/fellowship or grant
		A photocopy of your Harvard admission letter
		A photocopy of your passport biographical page and U.S. visa
		A photocopy of your F-1 student I-20 form
		Your completed original federal tax return

**Be sure to bring your original passport and I-20 when you come to the HIO.**

*\*If you receive a tax reporting document from Harvard at year-end and there is a number appearing where an ITIN or a SSN should be, but you haven't yet applied for a number, do not use this number to file your income tax return. You must apply for an actual SSN or ITIN. This number appearing on your reporting document is a placeholder number for use at Harvard ONLY.*