Information regarding Application for an Individual Taxpayer Identification Number

Who does this information apply to?
Foreign National (Non U.S. Citizens/Permanent Residents) Guest Lecturers, Speakers and Visitors Receiving an Honorarium, Expense Reimbursement and/or claiming Tax Treaty Benefits related to payments received from Louisiana State University Health Sciences Center-New Orleans.

What is an ITIN (Applied for using form W-7)?
ITINs are for federal tax reporting only, and are not intended to serve any other purpose.

- An ITIN cannot be used to claim the earned income tax credit under section 32 of the Internal Revenue Code;
- Assignment of an ITIN to you does not change your immigration status or entitle you to legal employment in the United States;
- An ITIN does not take the place of an SSN or qualify you for Social Security benefits;

Do I need one?
Generally, only noncitizens authorized to work in the United States by the Department of Homeland Security (DHS) can get a Social Security number. The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number for purposes of claiming treaty benefits or filing a tax return, but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA). You must have either an ITIN or SSN to be issued payment from LSU.

You may be eligible for an SSN (or already have one) if any of the following apply to you:

- Were admitted as an F-1, M-1, J-1, H1B, or O-1 status holder (or obtained such status)
- Were admitted as a J-2 status holder and obtained Work Authorization (EAD)
- Were admitted as a Permanent Resident or obtained such status

If you become eligible for an SSN at a later date, the ITIN can no longer be used and you must apply for an SSN from the Social Security Administration. If you already have a SSN, you may not apply for an ITIN.

The most common reasons that LSU-Health Sciences Center visitors and guests will complete the form W-7 are:

- A nonresident alien individual eligible to get the benefit of reduced withholding under an income tax treaty. (Your country has a tax treaty with the United States, and no taxes should be withheld from your payment.)
  - You can find out if your country of citizenship or residency has a tax treaty with the United States on the IRS website.
  - Keep in mind that depending on the terms of the treaty, the treaty and withholding exemption may not apply to the income you receive.
- A nonresident alien individual not eligible for an SSN who is required to file a U.S. tax return or who is filing a U.S. tax return only to claim a refund. (Your country does not have a tax treaty with the United States, and you are (or will be) filing a U.S. tax return only to get a refund of any required withholdings.)
How do I complete the application?

Instructions for the W-7 form can be found at the IRS website.

The W-7 form is signed under penalties of perjury, and making false statements or providing incorrect or false documentation can carry criminal consequences, so please ensure the information you provide on the form is accurate to the best of your knowledge.

All W-7 forms must have original signatures, copies cannot be accepted. All support documentation must be in the form of original documents and must be verified in person by an authorized representative.