

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.