Frequently Asked Questions about Taxpayer Identification Numbers for Fellowship Recipients

1) **What is an ITIN number?**

The ITIN number – Individual Taxpayer Identification Number - is issued by the United States Internal Revenue Service (IRS) for individuals who are required to have a taxpayer identification number for tax purposes, but who do not have and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration.

2) **Am I eligible for an ITIN?**

If you are an F-1 visa holder who is not working for pay but is receiving fellowship stipends, then you will need to apply for an ITIN. J-1 students, F-1 students who are employed (GSI/GSR, other student workers), and J-1 scholars are NOT eligible for an ITIN; these individuals must apply for a SSN at the local Social Security Office (2045 Allston Way, Berkeley).

*Please consult with the Berkeley International Office to collect necessary social security authorization forms before applying for the SSN:*
http://internationaloffice.berkeley.edu/multiple_use/socialsecurity_apply.php

3) **How do I apply for an ITIN?**

ITIN applications can be mailed to the IRS for processing (Internal Revenue Service, ITIN Operation, P.O. Box 149342, Austin, TX 78714-9342). ITIN applications are also accepted on campus at the Payroll Office through these Certified Acceptance Agents:

- Christine Chang  
  UC Berkeley Payroll Office  
  171 University Hall  
  Berkeley, CA 94720-1104  
  Office Hours: Monday-Friday 8:30-4:00  
  Email: cschang@berkeley.edu

- Marcia Johnson  
  UC Berkeley Payroll Office  
  171 University Hall  
  Berkeley, CA 94720-1104  
  Office Hours: Monday-Friday 8:30 – 4:00  
  Email: mjohnsn@berkeley.edu

Application through an acceptance agent must be done in person. Please contact Christine or Marcia by email to make an appointment, or come by the Payroll Office during drop-in hours every Tuesday through Thursday between 2:30 and 3:30 pm.
4) Will my fellowship be put on hold if I do not have a Taxpayer ID Number?

IRS tax rules require that you complete a GLACIER tax record and provide a U.S. Taxpayer Identification Number (SSN or ITIN) before our office can issue a fellowship stipend payment. Please bring the required Glacier tax forms, as well as a completed ITIN application to our office. We are allowed to issue the payment after your application has been completed and before the ITIN number is issued by the IRS.

5) What is GLACIER?

GLACIER is a secure online tax-compliance system that the University uses to manage tax information for foreign nationals receiving payments from UC Berkeley. Further information regarding GLACIER can be found at the UCB Payroll website: http://payroll.berkeley.edu/GLACIER/GLACIERIndex.htm

6) What constitutes a complete ITIN application?

Please read through the instructions on the W-7 application form. Here is a simplified list for a fellowship recipient to bring to the Payroll Office appointment:

- A completed W-7 Form. (This form is automatically prepared for you when you complete the GLACIER record.)
- Original passport
- The letter or official notification from the University awarding a scholarship, fellowship, or grant
- A letter from the Designated School Official (DSO) on official letterhead stating that you will not be securing employment in the U.S. or receiving any type of income for personal services. Please obtain this letter from the Berkeley International Office during drop in hours (M-F 10-12 and 1:30-4).
- All documents required by Glacier, including a copy of your I-20, I-94, and/or the signed W-8BEN form.

7) How long does it take before I receive an ITIN number from the IRS?

It takes approximately six weeks for the IRS to process and issue an ITIN number. This number will be sent to you by mail. Any inquiry regarding your application status should be directed to the IRS hotline at 1-800-829-1040.

For invited guests of the University of California, Berkeley, School of Law – “Berkeley Law” – your host will assist you with the Glacier and ITIN application processes.