

SSNs and ITINs

Social Security Numbers (SSNs) & Individual Taxpayer Identification Numbers (ITINs)

To receive payments with the appropriate amount of tax withheld and obtain an exemption from tax if a tax treaty exists with an individual's country of residence, nonresident aliens must obtain and provide UCLA with a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).

In order to determine if a nonresident alien needs a SSN or ITIN you will need to determine what their relationship is with UCLA.

- Have they been offered employment?
- Are they receiving a scholarship or fellowship?
- Are they being reimbursed for their independent personal services?

SSNs—Social Security Numbers

Employment

Social Security Numbers (SSNs) are issued to individuals who have been offered employment and may entitle them to social security benefits. Please contact Heather Kira-Hoeke in the Payroll Office at 794-8730 for any employment related questions.

Foreign nationals who have been offered employment must visit a Social Security Administration office "in-person" and submit Form SS-5 (Application for SSN) along with their original documentation such as passport, I-94 card verifying age, identity, immigration status, and authority to work in the United States.

- F-1 student workers must show their Form I-20 and J-1 exchange visitors will need to show Form DS-2019.

Applications for Social Security Numbers are available from the Social Security Administration (SSA) office or call the SSA at 1-800-772-1213 in the U.S.; or download Form SS-5 from the SSA's website at www.socialsecurity.gov/online/ss-5.html. Applicants will receive their SSN card about 2-4 weeks after the SSA has all of the necessary information.

The Social Security office closest to UCLA is located in the city National Bank building on the corner of Olympic and Colby Avenue, west of the 405 freeway on the 3rd floor:

11500 W. Olympic Blvd., Suite 300
Los Angeles, CA 90064
Monday-Friday 9:00 AM - 4:00 PM

***From the UCLA campus, take the number 8 or 12 bus and transfer to the number 5.

The Office of International Students and Scholars (OISS) assists international employees and the OISS website provides information on how to obtain a social security number at <http://www.intl.ucla.edu/forms.html>; or contact OISS directly at 1 (310) 825-1681 and visit their website at: <http://www.intl.ucla.edu/employees.html>.

International employees of UCLA must bring the forms printed from Glacier along with passport/visa booklet, I-94 (arrival/departure card) and I-20 (issued to non-immigrant students), DS-2019 (Certificate of Eligibility for Exchange Visitors), or I-797B including any other supporting documents to the following location:

- J-1 (students, researchers, scholars) and F-1 (students) visa holders must report to the Office of International Students and Scholars in person within 30 days of their starting date. Around the middle of the month, OISS will send out a reminder email if they have not checked in.

For more information go to: <http://www.intl.ucla.edu/students.html>.

- H-1B (specialty occupation) visa holders must report to their hiring department.

For more information go to: <http://www.intl.ucla.edu/employees.html>.

ITINS—INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS

Scholarship/Fellowship Payments

International students receiving a fellowship/scholarship from UCLA who are not eligible for employment may apply for an ITIN (Individual Taxpayer ID Number) by calling 1-310-794-0538 (or extension 40538) to make an "in-person" appointment with UCLA Acceptance Agent Sandra Sabeti in the Tax Services department.

- F-1 or J-1 students or scholars must have their original passport, I-94 card and provide a letter signed by a Designated School Official indicating they are not eligible for employment. Letters indicating the student is not eligible for employment can be obtained from the Dashew Center for International Students and Scholars.
- Individuals receiving a scholarship or fellowship payment who are residents of countries that do not have a tax treaty with the U.S. will be taxed at 14%; residents of tax treaty countries may claim a tax exemption.

Independent Personal Service Payments

International visitors receiving service payments from UCLA may apply for an ITIN providing they are a resident of a tax treaty country and complete IRS Form 8233 (Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual). Form 8233 is automatically generated by GLACIER. Please contact UCLA Acceptance Agent Sandra Sabeti in Tax Services at 794-0538 or via email at ssabeti@finance.ucla.edu to arrange an "in-person" ITIN appointment.

- International visitors on a B-1, B-2, WB or WT visa status may receive a service payment providing their services do not exceed 9 days.
- International visitors on a J-1 visa may receive a service payment; however, they must provide a "rejection letter" from the Social Security Administration office in addition to Form 8233 when applying for an ITIN.

ITIN FAQs

What is an ITIN?

An ITIN is a nine-digit Individual Taxpayer Identification Number issued by the U.S. Internal Revenue Service (IRS) to foreign individuals who are required to have a U.S. taxpayer identification number but are not eligible to obtain a social security number (SSN). ITINs begin with the number "9" and are formatted like a SSN (NNN-NN-NNNN).

The ITIN is for tax purposes only. It does not entitle the individual to social security benefits, and creates no inference regarding the individual's immigration status or right to work in the U.S.

Who needs an ITIN?

Payments made by UCLA to foreign nationals for Lectures, Honorarium, Scholarship or Fellowship awards requires a U.S. taxpayer ID number (SSN or ITIN). Individuals needing a U.S. taxpayer ID number who are not eligible for a Social Security Number (SSN) may apply for an Individual Taxpayer ID Number (ITIN) with a UCLA Acceptance Agent providing they are a resident of a tax treaty country.

How does an individual apply for an ITIN at UCLA?

Applying for an ITIN requires an "in-person" appointment with a UCLA Acceptance Agent. Students or departments sponsoring a visitor should arrange for "in-person interviews" for their visitors with UCLA Acceptance Agent, Sandra Sabeti via email at ssabeti@finance.ucla.edu or by calling 794-0538. If a visitor does not speak English, the sponsoring department should also arrange for an interpreter to be present at the interview.

What should the visitor bring to their ITIN appointment?

Documents used as evidence to verify the applicant's identity include the visitor's Passport and I-94 card. Please note that in addition to the passport and I-94 card, the following documents will also be required:

Visiting lecturers on a B-1 or WB visa

- Letter of invitation from the sponsoring department typed on University letterhead.

Students receiving a Scholarship or Fellowship

- Denial Letter from Social Security Administration
- Award letter signed by Designated School Official
- I-20 (F-1 Students); or, DS-2019 (J-1 Students)

What forms are required to apply for an ITIN?

- Form W-7 - Application for IRS Individual Taxpayer Identification Number
<http://www.irs.gov/pub/irs-fill/fw7.pdf>
- Form 8233 - Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual (*required for lecture/honorarium payments*). *Form is automatically generated by GLACIER if the individual qualifies for an exemption.*
<http://www.irs.gov/pub/irs-fill/f8233.pdf>

How long does an ITIN appointment take?

ITIN appointments take approximately 30 minutes.

How long does it take to receive an ITIN?

ITINs are received from the IRS in approximately 4-8 weeks.

If a visitor receiving a service payment is not able to apply for an ITIN, can they still be reimbursed for their services?

Individuals unable to apply for an ITIN may receive a service payment; however 30% federal withholding taxes will be automatically deducted from their payment. Please note that State tax is not exempted by any tax treaty. If payments to individuals exceed \$1,500 within the calendar year, 7% in California withholding taxes will also be deducted from their payment. Due to the University's tax compliance and reporting requirements with the Internal Revenue Service (IRS), payments made to individuals without a U.S. taxpayer ID number must be justified. Departments need to send an email to Tax Services requesting an "exception" for making a payment without a U.S. taxpayer ID number.¹ (Students receiving a scholarship/fellowship without a US taxpayer ID number will be taxed at 14% federal withholding taxes.)

If a visitor receive an honorarium or service payment from UCLA who was not able to apply for an ITIN, can they still apply for an ITIN?

Individuals receiving an honorarium or service payment who were unable to apply for an ITIN at UCLA may apply for an ITIN through the mail when they receive their tax statement (1042-S) from UCLA and file their tax return. The 1042-S tax statement from UCLA is sent out electronically by the Payroll office by March 31st each year. Individuals applying through the mail need to include a completed Form W-7 (Application for ITIN) along with a US notarized copy of their passport and their tax statement (1042-S) from UCLA. They should inform Tax Services when they receive their ITIN.

¹ To request an exception for making a payment without a U.S. taxpayer ID number, please contact UCLA Tax Services: Sandra Sabeti at ssabeti@finance.ucla.edu. Sandy will provide instructions.

