## <u>Application Procedures for Social Security Number and Individual Taxpayer</u> <u>Identification Number</u>

## <u>SSN</u>

The foreign national must present the following documents at the local Social Security Administration office (call 1-800-772-1213 for locations and information):

- 1. Authorization Letter from USA
- 2. Completed Form SS-5 SS-5 is at <u>www.ssa.gov/forms/ss-5.pdf</u>
- 3. Passport and 1-94 card (Have I-20/IAP-66 with you)\*

Note – It will take three to four weeks for the SSN to be issued. Payment will not be made until the USA Business Office receives the SSN.

## <u>ITIN</u>

The foreign national can apply in person at a U.S. or foreign office of the IRS, but the office should be called to find out if that office processes ITIN applications (the Mobile, AL IRS office does not process ITIN applications). The foreign national can also apply through a "Certifying Acceptance Agent". A list of these agents can be found at <u>www.irs.gov/individuals/international-taxpayers/acceptance-agents-program</u>. Finally, application can be made by mail to:

Internal Revenue Service Philadelphia Service Center ITIN Unit P.O. Box 447 Bensalem, PA 19020

The following documents must be presented. Originals or certified copies will be accepted (submitting originals through the mail is not recommended):

1. Completed Form W-7

Go to <u>www.irs.gov/formspubs/lists/0,,id=97817,00.html</u> and select Form W-7.

- 2. Passport and I-94 card (Have I-20/IAP-66 with you)\*
- 3. Second picture ID with country of citizenship listed (e.g. driver's license, military ID, see W-7 instruction)

Note – Application should be made at least two months before the visit to the U.S. Payment will not be made until the USA Business Office receives the ITIN.

\*Only foreign nationals in "F" or "J" visa classes will hold I-20's or IAP-66s, respectively **NOTE:** For foreign nationals who do not have a SSN or an ITIN, departments will have to bear the burden of assisting the foreign nationals to obtain one. You are, however, providing a service to them that will assist them in any future visits to the U.S. for which they expect to receive payment. In any written communication with them, you may wish to add a statement such as: "We are pleased to assist you in obtaining your SSN [or ITIN], and please note that once issued, this will be your permanent number to present in any future situations where you receive payment in the United States.

Rev. 7/01