

ITIN Application procedures (Form W-7)

Who needs it?

If you do not have a Social Security Number (“SSN”) and are not eligible to obtain a SSN, but you have a requirement to furnish a federal tax identification number or file a federal income tax return, you must apply for an Individual Taxpayer Identification Number (“ITIN”).

Those that are required to obtain an ITIN include:

- US resident aliens who are not otherwise eligible to obtain a SSN but are required to file a US tax return
- Nonresident aliens who are not required to obtain a SSN but are required to file a US tax return to obtain a refund
- Nonresident aliens who are not otherwise eligible to receive a SSN but who choose to file a joint US tax return with a spouse that is a US citizen or resident; and
- Aliens who are not otherwise eligible to receive a SSN who have been claimed as a spouse or dependent on a US tax return

ITIN applications can be processed at the local IRS office.

The applicant is required to appear in person and present and IRS Form W-7 and one of the following documents:

- An original valid foreign passport (or a notarized or certified copy of a valid passport)

OR

- A combination of (two or more) of the following documents (originals or notarized or certified copies) that are current and contain expiration dates, show your name and photograph and support your claim of foreign status:
 - National identification card (must show photo, name, current address, date of birth, and expiration date)
 - U.S. driver’s license
 - Civil birth certificate
 - Foreign driver’s license
 - U.S. state identification card
 - Foreign voter’s registration card
 - U.S. military identification card
 - Foreign military identification card
 - Visa
 - U.S. Citizenship and Immigration Services (USCIS) photo identification
 - Medical records (dependents only)
 - School records (dependents and/or students only)

Lehigh University students and international visitors may be eligible to apply through the Controller's Office. Please contact Debi Burkholder, Assistant Controller in the Controller's office at 86894 or via email at deb310@lehigh.edu to schedule an appointment for an ITIN application.