



Office of the Registrar

ITIN

INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

POLICY:

https://www.finance.emory.edu/home/accounting_svcs/Non-Resident%20Alien%20Tax%20Assistance/index_accounting_nra_definitions.html

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a 7 or 8 in the fourth digit, for example 9XX-7X-XXX. ITINs are issued to individuals who are required to have a U.S. taxpayer identification number but who are not eligible to obtain a SSN from the Social Security Administration (SSA).

ITINs are issued regardless of immigration status because both resident and nonresident aliens may have U.S. tax return and payment responsibilities under the Internal Revenue Code. Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception.

Adding or changing an ITIN will be recorded only when the following documentation is presented:

Individual Taxpayer Identification Number card and *one* of the following:

- Passport, or
- State issued ID

There is no obligation to record Individual Taxpayer Identification Numbers for students not currently enrolled.

NAME: _____

EMORY ID: _____ TERM OF LAST ENROLLMENT (or current) _____

ITIN _____ - _____ - _____

Student Signature

Date