

FOREIGN NATIONALS

U.S. TAX IDENTIFICATION NUMBER INFORMATION

FREQUENTLY ASKED QUESTIONS

SHOULD THE FOREIGN NATIONAL GET A U.S. TAX IDENTIFICATION NUMBER (TIN)?	Yes, if the foreign national is exempt from Federal income tax under a U.S treaty, a tax identification number is required to get the exemption.
WHY IS A U.S. TAXPAYER IDENTIFICATION NUMBER NECESSARY?	A taxpayer identification number is required by the IRS if exemption from Federal income tax is requested. There are two types of numbers: social security number and ITIN (Individual Taxpayer Identification Number).
SHOULD THE FOREIGN NATIONAL OBTAIN A SOCIAL SECURITY NUMBER OR AN ITIN?	You should obtain a social security number if you have a U.S. alien registration card ("green card"), or you have entered the U.S. on an F-1, J-1, H-1, O-1 or TN visa; otherwise you should obtain an ITIN. The IRS will not issue an ITIN if the foreign national is eligible for a social security number.
HOW DOES A FOREIGN NATIONAL OBTAIN A SOCIAL SECURITY NUMBER?	<p>Apply at a Social Security office. You will need to present the original documents described below:</p> <p>F-1 Visa: Passport; Form I-20: Certificate of Eligibility for F-1 Status (white); Form I-94 : Arrival/Departure Record (white); work permission memo/letter from the Office of International Services. If not a Pitt student, you must have employment authorization from your school or INS.</p> <p>J-1 Visa: Passport; Form DS-2019 (formerly known as IAP-66): Certificate of Eligibility for J-1 Status (pink copy); Form I-94 Arrival/Departure Record (white) and, if in Student category, a work permission memo/letter from the Exchange Visitor Program Sponsor and a letter from the Office of International Services.</p> <p>H-1 or O-1 Visa: Passport; Form I-797 Approval Notice and Form I-94 Arrival/Departure Record (white).</p> <p>TN Visa: Passport (not required for Canadian citizens); Form I-797 Approval Notice (if applicable) and Form I-94 Arrival/Departure Record (white).</p>

	<p>PLEASE NOTE: Non-immigrants in B-1/B-2 or WT/WB status are not eligible for Social Security numbers. They are eligible to apply for an ITIN.</p>
<p>HOW DOES A FOREIGN NATIONAL OBTAIN AN ITIN?</p>	<p>Complete IRS Form W-7. This form can be obtained directly from the IRS Website: http://www.irs.gov, select forms and instructions. The IRS requires original or certified copies of documents that substantiate the information on W-7. See the form instructions for further information.</p>
<p>UNIVERSITY ASSISTANCE</p>	<p>Please contact the Office of International Services at 412-624-7120.</p>