

## Getting an Individual Taxpayer Identification Number (ITIN)

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### Introduction and Key Points

- Some international students, scholars, faculty, or staff may need an Individual Taxpayer Identification Number (ITIN) for themselves or for their spouses and children.
- Some special procedures apply to students who have received “non-service” scholarships or fellowships (no work required) and are not eligible for a Social Security number. Please read [this information](#) [1] and apply for your ITIN as soon as possible.
- F and J students and scholars who are nonresidents for U.S. tax purposes can use GLACIER Tax Prep (GTP), which is web-based tax preparation software. GTP will determine if an ITIN is needed. If an ITIN is required GTP will prepare the ITIN application form. You should then follow the directions in [Applying for an ITIN: U.S. Tax NONRESIDENTS](#) [2]
- You do not need an ITIN if you have a Social Security Number (SSN) or are eligible for an SSN or if you are only required to file IRS Form 8843. For example, J-1 students and scholars are eligible for SSNs. They should [apply for an SSN](#) [6], not an ITIN.
- The Internal Revenue Service (IRS) will not issue an ITIN unless an ITIN is required for a tax return form.
- You may see instructions that say you should send original documents, such as your passport, with your ITIN application. **THE INTERNATIONAL CENTER DOES NOT RECOMMEND SENDING ORIGINAL DOCUMENTS TO THE IRS.** F and J students and scholars should follow the instructions at [Applying for an ITIN: U.S. Tax NONRESIDENTS](#) [2] or [Applying for an ITIN: U.S. Tax RESIDENTS](#) [3]. Others should read the information for [those not in F or J immigration status](#) [5].

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**Source URL:** <https://internationalcenter.umich.edu/resources/tax/getting-itin>

#### Links

- [1] <https://internationalcenter.umich.edu/resources/tax/itin-fellowship>  
[2] <https://internationalcenter.umich.edu/resources/tax/itin-nonresidents>  
[3] <https://internationalcenter.umich.edu/resources/tax/itin-residents>

[4] <https://internationalcenter.umich.edu/resources/tax/itin-resources>

[5] <https://internationalcenter.umich.edu/resources/tax/itin-notfj>

[6] <https://internationalcenter.umich.edu/resources/tax/applying-ssn-card>