

Applying for an ITIN: Students with Scholarships or Fellowships

If you have U.S. source income, but are not eligible for a social security number, you will need to have an ITIN in order to fill out Internal Revenue Service (IRS) forms and U-M Payroll forms. The most common example is a student who receives a non-service fellowship that includes money for living expenses. ("Non-service fellowship" means that no work is required.)

If you apply for an ITIN now and later become eligible for an SSN, this will not cause any problems. You can apply for and use your SSN at that time.

J-1 students and scholars are eligible for Social Security numbers and should not apply for ITINs.

How To Apply

If you apply for an ITIN during the same year that you received your fellowship income (for example, you received your fellowship in 2019 and you are applying for your ITIN in 2019), you can apply for your ITIN at the [Payroll Office](#) [1].

Please contact the [Payroll Tax Section](#) [2] to make an appointment. You will need your passport and visa stamp (in your passport), a copy of your fellowship or scholarship letter, your I-94 (either printed from www.cbp.gov/i94 [3] or the small white I-94 card you received if you entered the U.S. at a land border), and your I-20 or DS-2019 form.

The deadline to apply for your ITIN is November 30, 2019.

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

Links

[1] <http://finance.umich.edu/finops/payroll/contact>

[2] <http://www.finance.umich.edu/finops/payroll/contact/tax>

[3] <https://www.cbp.gov/travel/international-visitors/i-94>