

Applying for a Social Security Number

Anyone who works in the U.S. must have a Social Security card with a Social Security number. **Numbers will only be issued to people who are eligible to be employed in the United States.** Numbers are not issued for purposes of general identification (driver licenses, tax returns, bank accounts, phone service, etc. Bank accounts can be opened by completing IRS Form W-8, *Certificate of Foreign Status*.)

NOTE: Nonimmigrants ineligible for a Social Security Card are still able to receive a Rhode Island Driver License.

Social Security card applications are available from OISSS and must be filed in person at one of the offices listed below. Application forms are also available on the internet at www.ssa.gov/online/ss-5.pdf. To obtain a Social Security card, present the following documents, along with a completed Social Security card application, to a Social Security representative. All documents submitted to the Social Security Office must match EXACTLY with the spelling of all names, date of birth, etc. of Department of Homeland Security's records:

F-1 Students	Valid Passport, I-94, SEVIS I-20, and proof of employment, such as a job offer, a letter from OISSS authorizing on-campus employment, or other valid employment authorization.
J-1 Students	Valid Passport, I-94, SEVIS DS-2019, and proof of employment, such as a job offer or pay stub, a letter from OISSS or your J-1 sponsor authorizing on-campus employment, or other valid employment authorization.
J-1 Scholars*	Valid Passport, I-94, and SEVIS DS-2019.
H-1B Scholars	Valid Passport, I-94, I-797.

***According to the Social Security Administration short term scholars that will have appointments for less than 1 month will not be eligible for a Social Security Number even if they will receive pay from Brown University. Without a Social Security Number you will be subject to federal income tax withholding.**

Applications for Social Security cards may be made in person at the following Social Security Offices:

Social Security Administration
The Federal Building
380 Westminster Street
Providence, RI 02903

Social Security Taxes

Although you do need a Social Security card in order to be employed, F-1 and J-1 visa holders may be excluded from Social Security coverage according to the Mutual Educational and Cultural Exchange Act of 1961. This means that neither you nor your employer has to make Social Security payments. For further information, you may refer to IRS Publication 519, U.S. Tax Guide for Aliens (www.irs.gov)

If payment has already been deducted from your wages, you may want to ask your employer to send IRS Form 941C together with a copy of your form I-94 to the Internal Revenue Service Center where the employer files the tax return. The employer should refund your half of the Social Security deduction and ask you to verify that you have received this sum so that the Internal Revenue Service may reimburse the employer. If the employer does not refund your portion of the Social Security payment, you should contact the Internal Revenue Service at 1-800-829-1040.

Individual Tax Payer Identification Numbers (ITIN)

Individual taxpayer identification numbers (ITINs) are nine-digit numbers issued by the U.S. Internal Revenue Service (IRS) to individuals who do not have, and are not eligible to obtain, a Social Security number (SSN). ITINs are intended for tax use only.

Who should apply for an ITIN?

Foreign nationals who are not eligible for a SSN:

- to whom the University wishes to provide reimbursement for expenses;
- who file a U.S. tax return;
- who are claimed as dependent on U.S. tax returns;
- will file a joint U.S. tax return with a U.S. citizen/permanent resident spouse.

Application procedures

Application for an ITIN is made on IRS Form W-7

(<http://www.irs.gov/individuals/article/0,,id=96287,00.html#apply>) which must be accompanied by documents that substantiate the information on the form. You can apply for an ITIN by mail or in person at the following locations:

By mail

Internal Revenue Service
Austin Service Center
ITIN Operation, P.O. Box 149342
Austin, TX 78714-9342

In-person

Internal Revenue Service
380 Westminster Street
Providence, RI 02903
Monday – Friday – 8:30 a.m. – 4:30 p.m.

Documentation

Documentation must be provided which substantiates the applicant's identity and status as a nonimmigrant. It is not necessary to demonstrate legal status to receive an ITIN. Acceptable documentation includes a foreign passport or a foreign birth certificate and a picture I.D. A birth certificate with a maiden name and a driver license with the married name should be accompanied by a marriage certificate.

Mail in applications: If the mail-in applicant is the taxpayer, the documentation may be a copy of the original, notarized by a U.S. notary public. If the applicant is the spouse or dependent of a taxpayer, the original documentation must be mailed in with the application. The IRS will return the original documentation to the applicant within 2-3 weeks and the ITIN will follow within approximately 4-6 weeks. If something else is needed, the IRS will return the application and the documentation with a request for the additional information.

In-person applications: Original documentation must be presented with the application, but is immediately returned to the applicant.