

F-1 Students with Non-Service Fellowships From Tax Treaty Eligible Countries

International students who are receiving non service fellowships, although not eligible to apply for a social security number, are eligible to apply for an ITIN, to obtain tax treaty benefits. You will find a list of countries that have a tax treaty with the United States on the reserve side of these instructions. This number, once granted, will allow you to benefit from the tax treaty and will reduce the amount of U.S. taxes you are responsible to pay. Once granted the ITIN, you must report the number to the International Tax Office by contacting Daysi.cardona@yale.edu. You will become eligible for a social security number when your stipend becomes remuneration for service.

To apply for your ITIN number:1. Complete questions 1-6 on the form W-7 (www.irs.gov/pub/irs-pdf/fw7.pdf)

Reason you are submitting form section, check a. and check h, then write in “exception2B”, enter treaty country and treaty article, refer to attached treaty article list

2. Complete the form W-8BEN (www.irs.gov/pub/irs-pdf/fw8ben.pdf)*Part I Identification of Beneficial Owner*

- Line 1-2 - complete
- Line 3 - check “individual” box
- Line 4-5 - complete
- Line 6 - enter “applying for ITIN see Form W-7”
- Line 7-8 - enter N/A for both questions

Part II Claim of Tax Treaty Benefit

- Line 9 - check box a and enter the country where you are a resident for tax purposes
- Line 10- enter article number from attached list, claim 0% rate of withholding and enter “scholarship/fellowship”. To explain the reasons enter “I am a student at Yale University an accredited educational institution.”

Part IV - Sign and date and enter “self” for capacity in which acting

3. Obtain a letter from OISS stating you are not employed

4. To submit your application for the ITIN by mail to the Internal Revenue Service send the documents listed below to materials to Internal Revenue Service, Submission Processing Center, ITIN Operation, Mail Stop 6090-AUCS, 3651 S. Interregional Hwy 35, Austin, TX 78741-0000.

- Completed form W-7, along with page 7 of instructions noting 2b exception
- Completed form W-8BEN
- OISS no employment letter
- Notarized copy of I-94 card (small white card stapled in passport at US point of entry)
- Letter of admission from the Graduate School
- Notarized copy of Passport
- Line 7-8 - enter N/A for both questions
- Notarized copy of Form I-20

5. To submit your application for the ITIN in person, go to the New Haven Internal Revenue Service Office, in the Giaimo Federal Building at 150 Court Street. Open from 8:30am to 4:30pm, Monday to Friday (except on public holidays). You need to bring the documents listed below.

- Completed form W-7
- Completed form W-8BEN
- OISS no employment letter
- Form I-20
- Letter of admission from the Graduate School
- Passport
- I-94 card (small white card stapled in passport at US point of entry)

Over

For Non-Service Payments (i.e., Fellowship, Scholarship, etc.)

Country	Article
Australia	n/a
Austria	n/a
Bangladesh	21(2)
Barbados	n/a
Canada	n/a
China	20 (b)
Cyprus	21 (1)
Czech Republic	21 (1)
Denmark	n/a
Egypt	23 (1)
Estonia	20 (1)
Finland	n/a
France	21 (1)
Germany	20 (3)
Greece	n/a
Hungary	n/a
Iceland	22 (1)
India	n/a
Indonesia	19 (1)
Ireland	n/a
Israel	24 (1)
Italy	n/a
Jamaica	n/a
Japan	n/a
Kazakhstan	19 (1)

Country	Article
Korea	21 (1)
Latvia	20 (1)
Lithuania	20 (1)
Luxembourg	21 (1)
Morocco	18 (1)
Netherlands	22 (3)
New Zealand	n/a
Norway	16 (1)
Pakistan	n/a
Philippines	22 (1)
Poland	18 (1)
South Africa	n/a
Spain	22 (1)
Sweden	n/a
Sri Lanka	n/a
Switzerland	n/a
Thailand	22 (1)
Trinidad & Tobago	19(1)
Tunisia	20
Turkey	n/a
CIS-- Armenia Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Turkmenistan, Tajikistan, Uzbekistan	VI(1)(d) - Max. \$9,999
Ukraine	20 (1)
United Kingdom	n/a
Venezuela	21 (1)