

# **SOCIAL SECURITY NUMBER** **AND** **INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER**

**Q: What are the Social Security Number (SSN) and the Individual Taxpayer Identification Number (ITIN) and why do I need one?**

A: Any person who will be employed in the U.S. must have a **SSN** so that his/her earnings can be reported to the U.S. government. Other persons who file a U.S. Income Tax Return will need an **ITIN**. Anyone filing a joint return with a spouse, or anyone who will be claimed as a dependent on an income tax return must have a **SSN** or **ITIN**. Other organizations may ask for your **SSN**, but you are only required to give it to your employer or other organization which will be paying you.

**Q: What is the difference between a Social Security Number (SSN) and a Individual Taxpayer Identification Number (ITIN)?**

A: Both numbers are issued by the U.S. Government. But a **SSN** (Issued by the Social Security Administration) is given only to someone who is legally permitted to accept some type of employment in the U.S. The **ITIN** (issued by the Internal Revenue Service) is used for those not eligible to work, but usually only if needed for a tax return.

**Q: Can anyone with F-1, J-1 or H-1B immigration status get a SSN?**

A: Not exactly. Anyone with H-1B should be eligible for a **SSN**. J-1 Research Scholars, Professors, and Interns should normally be eligible for a **SSN**. J-1 Students *with written work permission from the sponsor* should normally be eligible for a **SSN**. F-1 students who have been offered on-campus employment and those granted off-campus permission should normally be eligible for a **SSN**. Anyone with an EAD (Employment Authorization Document from USCIS) should be eligible for a **SSN**.

**Q: What about F-1 and J-1 students who will not be working?**

A: If you are not required to file a U.S. tax return, you will not need a number. If you have unearned U.S. income (such as a scholarship or investment income) then you will need to file a tax return. You may apply for the **ITIN** at the time you file your tax return.

**Q: If I get a Social Security Number, does it mean I can accept any job?**

A: No! Although **SSN**'s are issued to persons with some type of work permission, the **SSN** itself is not work authorization. Work authorization for non-immigrants (persons who are not U.S. Citizens or Permanent Residents) is controlled by the Department of Homeland Security (DHS) or the U.S. Citizenship and Immigration Services (USCIS, a branch of DHS). Center for International Education Advisors can provide more information about work authorization.

**Q: Should my spouse and children apply for numbers?**

A: Usually, no. Persons with J-2 immigration status may apply to USCIS for work permission. After it is granted, they may apply for a **SSN**. Others should apply for an **ITIN** *only if they will be included as dependents in a U.S. tax return or must file a U.S. tax return of their own.*

**Q: When should I apply for a number?**

A: You should probably apply for a **SSN** about 10 days after arriving in the U.S. (If you are eligible). If you obtain work authorization at a later time, you should apply for the **SSN** at that time. Applications for the **ITIN** should normally be filed when you do your tax return.

**Q: How long does it take to get a number?**

A: It usually takes about 10-30 days to receive the **SSN**. It takes about 2-3 months to get an **ITIN**. In a few cases it may take several months to receive a **SSN**, as the Social Security Administration may need to verify your legal status with the DHS. If you experience such a delay, please contact the Center for International Education for advice.

**Q: Where do I apply for a SSN or ITIN?**

A: Apply in person for a **SSN** at the Social Security Office.  
Apply in person for an **ITIN** at the Internal Revenue Service (IRS) You may normally do this **only** at the time you file your tax return.

The Social Security Office is located at 8530 Kingston Pike. See separate handout for map and directions.)  
The IRS Office is located in the Duncan Federal Building at the corner of Cumberland Avenue and Locust Street in "downtown" Knoxville. Both offices are open from 9:00 a.m. to 4:00 p.m.

You may also apply for an ITIN by completing a Form W-7 and mailing it to the IRS **with your tax return** and a **notarized** copy of your passport and I-94 to:

Internal Revenue Service  
ITIN Operation  
Austin Service Center  
PO Box 149342  
Austin TX 78714-9342

(Do not send it to the regular address for a tax return)

However, we suggest applying in person at the IRS Office if at all possible. You may also be able to complete the W-7 form at the UT payroll Office.

**Q: What do I need to have with me when I apply?**

A: To apply for a **SSN**, complete **Form SS-5**, available at the Social Security office. In addition, you will need your **passport**, **I-94**, and the following:

F-1 students: Valid **I-20** Form plus a **work authorization letter** from the Center for International Education plus **proof of employment at UT** (a letter on letterhead hiring department; see CIE for sample letter.) Students with OPT authorization should show EAD.

J-1 Students: Valid **DS-2019** Form plus **work authorization letter** from sponsor (and maybe proof of full-time enrollment)

J-1 Scholars and Interns:

Valid **DS-2019** Form. **No separate work authorization letter required.** [If there is a question, refer the Social Security Office employee to Section RM 00203.480 (Section C1a) of the "POMS" and point out that you are not a student. Scholar status is listed on the DS-2019 as either Professor or Research Scholar.]

J-2: Valid **DS-2019** Form plus **EAD** (Employment Authorization Document or I-766 issued by DHS)

H-1B: Copy of Form **I-797** showing DHS approval of H-1 petition

Note: Persons with F-2, H-4, B-1, or B-2 status may not normally be employed and therefore may probably not obtain a **SSN**. However, any person with an Employment Authorization Document (EAD or Form I-766) may show it to obtain a **SSN**.

To apply for an **ITIN**, complete your tax return at the normal tax filing time. Take your completed tax return to the IRS Office, along with your **passport and I-94**. You will then complete a **Form W-7** and submit it to the IRS Office along with your tax return. **(See instructions above for mailed applications)**

**Q: Do I need a number before I can be employed in the U.S.?**

A: Not exactly. Any person who will be employed in the U.S. must have a **SSN** (not an **ITIN**). However, if you have applied for a **SSN** and want to begin working at UT immediately, the UT Payroll Office can give you a temporary number. **You must then notify them as soon as you receive the SSN.** The department where you will work can assist with this. Again, ***you do not need a Social Security Number to be put on Payroll!***

**Q: What if I have been given a student ID number by UT? Do I still need a SSN or ITIN? Do I have to change my ID number?**

A: A student ID number assigned by the UT Admissions Office (such as 000-12-3456) is not a **SSN** or **ITIN** and may not be used outside UT. You must still apply for a Government-issued **SSN** if you will be employed. You must use your **SSN** in relation to any employment or scholarship.

**Q: Do I need a number to open a bank account?**

A: It depends on the bank. The UT Credit Union does require a **SSN**, but **First Tennessee Bank and Bank of America do not.** You may inquire at other at other banks about their policy. In many cases, if you do not have a **SSN** or **ITIN**, you must complete a **Form W-8BEN** (available from the IRS, from the Center for International Education, from [www.irs.gov](http://www.irs.gov) or from most banks) and give it to the bank. Note: If you will be a tax resident, you should not complete a Form W-8BEN.