



IRS Individual Taxpayer Identification Number (ITIN)

Berkeley International Office (BIO) can assist F-1 students who receive a fellowship, scholarship or grant in excess of tuition and fees from University of California, Berkeley (UCB), and who do not possess, and are not eligible for a U.S. Social Security Number (SSN). Only students physically present in the U.S. in F-1 status can apply for an ITIN. Please follow the process below.

STEP 1: CREATE A GLACIER RECORD

1. To set up a GLACIER record, please visit the [Payroll Policy and Controls Office](#). You can also request a UCB GLACIER account from your HR partner or the source of funding. This may be an academic department, library or alumni services.
2. Complete the online GLACIER record. In the record, please select the option for **Non-Service Scholarship/Fellowship recipients** which states: "The individual will apply for an ITIN".

**GLACIER is an online tax compliance system that the University uses to manage tax information for foreign nationals receiving funds from UC Berkeley. Students must complete a GLACIER record before Central Payroll can release payment.*

STEP 2: EMAIL DOCUMENTS TO CENTRAL PAYROLL OFFICE

Once you complete your GLACIER record, sign and date the resulting documents and email them to glacieradmin@berkeley.edu.

- Signed GLACIER forms (Tax Summary Report and W-7 copy. Do not email the preview copy.)
- Signed W-8BEN, if applicable (Do not email the preview copy.)
- Copy of F-1 visa sticker in passport (Canadian students provide a copy of their passport information page.)
- Copy of electronic I-94 from i94.cbp.dhs.gov
- Copy of signed I-20 (3 pages)

STEP 3: MEET WITH A BERKELEY INTERNATIONAL OFFICE ADVISOR

- Meet with a BIO advisor in-person for document review. See the Student Services page: <https://internationaloffice.berkeley.edu/students/student-services/in-person-advising>
- **You must bring printed documents.** Once review is complete, leave documents with BIO advisor who reviews your documents for next steps.

If you do not have all required documents, we cannot assist you and you will have to return to advising when you have everything required.

- Original passport
- Printed copy of I-20 (all 3 pages)
- Printed copy of passport identification page
- Printed copy of F-1 visa sticker in passport (not applicable to Canadian students)
- Printed copy of electronic I-94 from i94.cbp.dhs.gov
- Official letter or notification from the University or Department awarding scholarship, fellowship, or grant. The letter should be under UCB or Department business letterhead with the issuance date, student's full name, the award detail, the author's signature, full name, and title
- W-7 ITIN application form, **must be completed in full and hand-signed and dated with blue ink**
- W-8 BEN form (if applicable), **must be completed in full and hand-signed and dated with blue ink**
- For applicants with a Canadian passport, original and copy of Canadian driver's license, NEXUS card or other proof of identity with photo



STEP 4: BIO SENDS YOUR APPLICATION TO THE IRS

1. BIO will issue an ITIN Certification Letter to verify the original passport and immigration documents confirming your identity and international student status in the US. BIO will mail the ITIN application, on your behalf, to the Internal Revenue Service (IRS) and notify the UC Berkeley Central Payroll Office of receipt of the application.
2. After the Central Payroll Office receives both the GLACIER documents as well as BIO's confirmation of ITIN application, they can release the payment. The payment will be released with 14% tax withholding. If you are eligible for a tax treaty exemption, the tax withholding will be refunded (within the calendar year) when you update your Glacier record with the ITIN and notify glacieradmin@berkeley.edu.

STEP 5: RECEIVE YOUR ITIN AND UPDATE YOUR GLACIER RECORD

1. Receive your ITIN. It can take up to 12 weeks (sometimes even longer) for the IRS to process your application and send you your ITIN by mail. **Please make sure the address you listed on your W-7 will be valid for this period.**
2. Log in to your GLACIER account and enter the ITIN into your record.

PROBLEMS?

- If you receive a request for further documentation or denial/rejection notice, please see a BIO advisor. We will advise you on your next steps.
- If you have not received the ITIN or any correspondence from the IRS eight weeks after applying, call the IRS toll-free at 1-800-829-1040 to request the status of your application or 1-800-908-9982 (select option 1 for English, then option 2 to check ITIN application status). Alternatively, you can check [the IRS ITIN Processing Time page](#) (scroll down to see "Other Forms").
- If you do not receive your ITIN by the time you have to file your federal income tax return, please notify the Berkeley International Office. Further information regarding the ITIN can be found on the Berkeley International Office website: <https://internationaloffice.berkeley.edu/living/itin>

Application for IRS Individual Taxpayer Identification Number

For use by individuals who are not U.S. citizens or permanent residents.
Go to www.irs.gov/FormW7 for instructions and the latest information.

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

Application type (check one box):
 Apply for a new ITIN
 Renew an existing ITIN

Before you begin:

• **Don't submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a Nonresident alien required to get an ITIN to claim tax treaty benefit (you must also check and complete box h (see instructions))
- b Nonresident alien filing a U.S. federal tax return
- c U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
- d Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) _____
- e Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) _____
- f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception (if claiming an exception, you must also check and complete box h (see instructions))
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) _____

Additional information for **a** and **f**: Enter treaty country _____ and treaty article number _____

Name (see instructions)	1a First name	Middle name	Last name
	1b First name	Middle name	Last name

Applicant's Mailing Address

2 Street address, apartment number, or rural route number. **If you have a P.O. box, see separate instructions.**

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) Address

3 Street address, apartment number, or rural route number. **Don't use a P.O. box number.**

City or town, state or province, and country. Include postal code where appropriate.

Birth Information

4 Date of birth (month / day / year) Country of birth City and state or province (optional) 5 Male Female

Other Information

6a Country(ies) of citizenship 6b Foreign tax I.D. number (if any) 6c Type of U.S. visa (if any), number, and expiration date

6d Identification document(s) submitted. (Complete for the first document submitted. For multiple documents, see instructions)

Passport Driver's license/State I.D. USCIS documentation Other

Issued by: _____ Date of entry into the United States (MM/DD/YYYY): _____

Number: _____ Exp. date: _____

6e Have you previously received an ITIN or an Internal Revenue Service Number (IRS)?

No/Don't know. Skip line 6f.
 Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter ITIN and/or IRSN ITIN _____ IRSN _____ and name under which it was issued _____

6g Name of college/university or company (see instructions) _____ City and state _____ Length of stay _____

Sign Here

Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	

Acceptance Agent's Use ONLY

Signature	Date (month / day / year)	Phone	Fax
Name and title (type or print)	Name of company	EIN	PTIN
		Office code	

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Rev. October 2021)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/FormW8BEN for instructions and the latest information.

► Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:

Instead, use Form:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- You are a person acting as an intermediary W-8IMY

Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner Oski Ikso Bear		2 Country of citizenship China, People's Republic of
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. 01001 Abc Road, Apt. 010		
City or town, state or province. Include postal code where appropriate. Guangzhou, Guangdong, 10110		Country China
4 Mailing address (if different from above) 0001 University Avenue, Apt. 001		
City or town, state or province. Include postal code where appropriate. Berkeley, CA 94720		Country USA
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) Applied For		
6a Foreign tax identifying number (see instructions) - Leave blank -	6b Check if FTIN not legally required <input type="checkbox"/> - Leave blank -	
7 Reference number(s) (see instructions) - Leave blank -	8 Date of birth (MM-DD-YYYY) (see instructions) 01/01/2001	Not auto-populated

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of **China, People's Republic of** within the meaning of the income tax treaty between the United States and that country.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph **20(b)** of the treaty identified on line 9 above to claim a **0** % rate of withholding on (specify type of income): **scholarship or fellowship**.

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: **I have met all the requirements set forth in the income tax treaty listed above.**

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

Sign Here I certify that I have the capacity to sign for the person identified on line 1 of this form.

Hand sign and date with a blue pen

01-15-2026

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Oski Ikso Bear

Print name of signer