



# ITIN ABROAD

## **Exception #2(b) - Scholarships, fellowships, or grants from non-SEVP institutions with tax treaty benefits**

SEVP = Student and Exchange Visitor Program

**2(b) exception applies to** Individuals claiming the benefits of a tax treaty who are either exempt from or subject to a reduced rate of tax on their income from scholarships, fellowships, or grants (i.e. foreign students, scholars, professors, researchers, or foreign visitors, or any other individual), and who will be submitting Form W-8BEN to the withholding agent.

### **To claim the exception, you need 4 documents:**

1. A letter or official notification from the Educational Institution (i.e. College or University) awarding the non-compensatory scholarship, fellowship, or grant; or a copy of a contract with a College, University or Educational Institution
2. A copy of your passport showing a valid Visa issued by the US Department of State
3. A copy of the Form W-8BEN that was submitted to the withholding agent
- 4a. If you're working & studying, you'll need a letter from the Social Security Administration (SSA), stating that the individual is ineligible to receive a Social Security Number.

**OR**

- 4b. **If you're a student on a F-1, J-1, or M-1 visa who will not be working while studying in the U.S.**, you will not have to apply for a SSN. Instead, provide a letter from your Designated School Official (DSO) or Responsible Officer (RO), stating that you will not be securing employment in the U.S. or receiving any type of income from personal services.

[IRS Information about Form W-8BEN](#)

[Instructions for Form W-8BEN](#)

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