



ITIN ABROAD

Exception #2(c) – Scholarships, fellowships, and grants without tax treaty benefits

2(c) exception applies to individuals receiving non-compensatory income from scholarships, fellowships, or grants (i.e. foreign students, scholars, professors, researchers, or any other individual) that is subject to IRS information reporting and/or withholding requirements during the current year.

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 letter from the Designated School Official or Responsible Officer stating that the individual is receiving non-compensatory income from scholarships, fellowships, or grants, that is subject to IRS information reporting and/or tax withholding requirements during the current year*
- 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.

***The original letter must be submitted with the ITIN application, or it will be denied.**