

How UK Authors get a USA ITIN (Individual Taxpayer Identification Number)

The following is only applicable to UK residents. If you are from another part of the world, double check all details, especially the treaty number.

1. Tick box a: Non resident alien required to get ITIN to claim tax treaty benefit.
2. Tick box h and write/type: **'exception 1 (d) royalty income'** in the space provided. (If filled online, only one tick is accepted – manually tick one of the boxes a or h – both must be ticked.)
3. Directly underneath this, type in the treaty country: **United Kingdom** and the treaty article number: **12**.
4. Fill in part 1a, birth name. 1b (only if name had changed – ie Maiden name).
5. Part 2, enter you address.
6. Part 3 leave blank, if postal address is no different to resident address.
7. Part 4, birth information: **Enter dates in American style. MM/DD/YYYY.** Country of birth? Write what's on your passport - **United Kingdom**.
8. Part 5 - male or female
9. Part 6a: Country of residence? **United Kingdom**. 6b Foreign tax I.D. number (if any): National Insurance number will do. 6c Leave blank. For 6d as appropriate **'passport'**. **This comes into play later, so pay attention.** 6e, Tick 'no'. 6f and 6g Leave blank.
10. Print out the entire document and sign and date American style and add telephone number using international code +44 (0) 208 etc...

That's form W7 dealt with.

You can send it, with **supporting letter** and **your passport**, special delivery to this address which takes about 2 weeks for you to get your passport back:

Internal Revenue Service
American Embassy
24 Grosvenor Square
London W1A 1AE
United Kingdom

Or, if you are in London, walk in and just hand it in, your passport will be returned immediately.

The American Embassy forward the letter and W7 to the IRS. It may take upto 3 months before you are assigned an ITIN - this is all to ensure you get 100% of your royalties, instead of 70%.

THEN

Once you have the ITIN, you will need to fill out form **W-8BEN** / LEAVE Part 2 BLANK.

1. Part 3: **'individual'**.
2. Part 4: Your address.
3. Part 5: Leave blank.
4. Part 6: U.S. taxpayer identification number: Typed the **ITIN exactly** as it appeared in the letter from the IRS: three digits, dash, two digits, dash, four digits. I ticked the box marked **'SSN or ITIN'**.

5. Part 7: Leave blank.
6. Part 8: This asks for a reference number. Your publisher may or may not have one for you; you can leave this blank as they can later add any reference or code they use for your files/details.
7. Part 9: Tick '**a**' and type that you are a resident of **the United Kingdom**. Tick '**b**' to confirm you had detailed your ITIN, above.
8. Part 10: Special rates and conditions. In the first blank space type **12** for the treaty article number applying to the UK. In the second blank space type **0** to indicate that there should be a 0% withholding of my royalties. In the third blank space type **Royalties** to confirm the type of income you are referring to. In the fourth, where it asks for a reason, type **Permanent resident of the United Kingdom**.

Print out the form, sign and date, again, **MM/DD/YYYY**.

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