Annual royalty statements and payments are mailed on or before December 1 for the fiscal year ending in August 31. Please refer to your publishing agreement for exceptions.

Prior to paying author royalties, Stanford University Press is required by law to obtain a United States Social Security Number (SSN) or United States Taxpayer Identification Number (ITIN)\(^1\) from each author. Refer to the chart below to determine which IRS forms you must complete.

Questions about royalties should be directed to royalties@www.sup.org

### Required tax forms

<table>
<thead>
<tr>
<th>Citizenship</th>
<th>W-9 Form</th>
<th>W-8BEN Form</th>
<th>W-7 Form</th>
<th>Return to</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. citizen</td>
<td>X</td>
<td></td>
<td></td>
<td>SUP</td>
</tr>
<tr>
<td>U.S. resident alien</td>
<td>X</td>
<td></td>
<td></td>
<td>SUP</td>
</tr>
<tr>
<td>Foreign citizen who already has an SSN or ITIN</td>
<td></td>
<td>X</td>
<td></td>
<td>Please contact SUP before completing this document (contact information above)</td>
</tr>
<tr>
<td>Foreign citizen who does not have an SSN or ITIN</td>
<td></td>
<td>X</td>
<td>X</td>
<td>Please contact SUP before completing this document (contact information above)</td>
</tr>
</tbody>
</table>

### Tax treaty information for foreign authors

Foreign individuals are subject to a U.S. tax at a 30% rate on royalty income they receive from US sources. To claim tax exemption or reduction, foreign individuals who live in countries that have a tax treaty with the United States must have an SSN or ITIN and file a W-8BEN. The W-8BEN is the only tax form you are required to complete if you already have a SSN or ITIN.

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\(^1\) An ITIN is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a 7 or 8 in the fourth digit, example 9xx-7x-xxxx. IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security Number (SSN).
The W-7 must be completed if you do not already have either an SSN or ITIN. The completed W-7, with supporting documents, is to be submitted to the Internal Revenue Service.

Documentation for your W-7:

• Completed W-7
• Certification letter from Stanford University Press
• Copy of author’s contract or royalty statement (if book has already been published)
• Original, certified, or notarized copies of the applicant’s passport or at least two other current documents, displaying the applicant’s name and photograph, that support their claim of identity and foreign status. If you submit an original valid passport or a notarized or certified copy of a valid passport, you do not need to submit any other documents. Please refer to page 3 of the W-7 application.

Submitting your W-7:

• By mail
  Mail the W-7 and supporting documents to the IRS in Austin.
  Internal Revenue Service
  ITIN Operation
  P.O. Box 149342
  Austin, TX 78714-9342

• In person
  You can apply for an ITIN by bringing your completed forms and documentation to any IRS Taxpayer Assistance Center in the United States or an IRS office abroad. Information on IRS overseas offices can be found in Publication 1915 or by visiting the IRS website at www.irs.gov.

• Through acceptance agent
  You can also apply for an ITIN through an acceptance agent authorized by the IRS. An acceptance agent can help you complete and file the W-7. To obtain a list, visit the IRS website at www.irs.gov.

Your ITIN will be assigned within approximately four to six weeks. Please inform Su-Mei Lee (sumeilee@stanford.edu) of your ITIN as soon as it is issued.

The Authors Fund

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