

# Royalty Payments & Tax Treaty Procedures

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## Information and IRS forms for MIT Press authors

Forms are available in PDF format . You will need the latest version of the Acrobat Reader in order to view and print the forms.

### **Royalty Payment Schedule**

Royalty statements and payments will be made for each royalty year ending March 31 and will be mailed to you on or before the following June 30. Please check your publishing agreement for exceptions.

### **Tax Forms for U.S. Citizens and Resident Alien Green Card holders**

U.S. citizens are required to complete a Form W9. Resident Alien Green Card holders are required to complete a Form W9 and provide a copy of their current green card.

### **Tax Treaty Information for Foreign Nationals**

Federal regulation requires that any individual who claims a tax treaty must have a federal identification number (Form W-7). A federal identification number can be either a US Social Security Number or an Individual Federal Identification Number (ITIN). The ITIN is issued and used only by the US Internal Revenue Service and only for tax reporting purposes. No other federal agency uses the ITIN.

If you do not have a Social Security Number and are not eligible to receive one, you must obtain an ITIN if you do not already have one. You may obtain your ITIN by applying for one using Form W-7. You must submit documents with the Form W-7 to verify your identity and to support your claim of foreign status. Examples of acceptable documents include, but are not limited to: a passport; a driver's license; documents issued by the US Immigration and Naturalization Service; an identity card issued by a state or national government authority; a foreign military identification card; a foreign voter registration certificate; and birth, marriage, or baptismal certificates. At least one of the documents must contain your photograph. Please see instructions on page 3 of the W-7 application for more details on how to apply. **Be sure to attach a copy of your signed contract with us as additional backup.**

If you are a foreign business entity or organization, you must obtain an EIN (a U.S. employer identification number) by filling out the SS-4 Form.

If you decide not to obtain a federal identification number to use to claim a tax treaty benefit on income derived in the US, MIT will be required by the tax law to withhold the maximum, currently 30%, of any amount payable to you which is subject to US tax.

### **Form W-7 Filing Procedures:**

- [US Internal Revenue Service Form W-7](#) (Application for IRS Individual Taxpayer Identification Number) - for non-US citizens
- [Instructions for Form W-7](#)
- **Be sure to attach a copy of your signed contract with us as additional backup.**

Applying in person: You can apply for an ITIN at any IRS walk-in office in the United States and at most IRS offices abroad. Contact the IRS office abroad to find out if that office accepts Form W-7 applications. You can also get the application forms at certain U.S. consular offices.

Applying by mail: Complete Form W-7, sign and date it, and mail the form along with the original or certified or notarized copies of your documentation to:

Internal Revenue Service  
 ITIN Unit  
 PO Box 149342  
 Austin, TX 78714-9342

Original documents you submit will be returned to you. You do not need to provide a return envelope. Copies of all documents will not be returned. Please see page 3 of the W-7 application for complete details.

### **Tax Treaty Claim on Royalty Payments Using IRS Form W-8BEN**

- [US Internal Revenue Service Form W-8BEN](#)  
 (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding)
- [Instructions for Form W-8BEN](#)

If you wish to claim a tax treaty benefit on MIT Press royalty payments, you must have a completed Form W-8BEN on file with us that include a federal identification number (either a Social Security Number or an Individual Taxpayer Identification Number (ITIN)). According to the IRS, Form W-8BEN will remain in effect as long as the filer's status and the information relevant to the filer's certification on the form remain unchanged or if payment is not made on a yearly basis. You will need to periodically review your copy of the form to make sure the relevant information in it is up to date.

If you have any questions regarding your W-7 or W-8BEN forms, you may send your inquiries to Janice Miller in our Royalty Department at The MIT Press, Attn: Royalty Department, 55 Hayward Street, Cambridge, MA 02142 or by email at millerj@mit.edu.

### **Other Tax Forms:**

- [Form SS-4](#): for a foreign organization to apply for a US tax number. Please follow instructions and have documents notarized by a US notary public.
- [Form W-8EXP](#): for a foreign organization that has a US tax number. This form will expire if there is a change of address or payment has not been made on a yearly basis.

You can also check the IRS website (<http://www.irs.gov/>) for forms and further information.