



WASHINGTON STATE
ARTS COMMISSION

Art in Public Places

Important Information for Accepted Canadian artists

Congratulations on being accepted to the artist roster!

As a Canadian resident, if you are selected for a public art project and you do not have a US Social Security Number (SSN), you will be required to obtain an **Individual Taxpayer Identification Number (ITIN)** issued by the U.S. Internal Revenue Service (IRS). This is necessary so that we can process your contract and payment in accordance with U.S. tax law.

Why an ITIN is required

An ITIN is used for tax purposes and is required for non-US citizens who receive payment from U.S. organizations. It's also required on the Statewide Vendor Number (SWV) form, which registers you as an active vendor and allows you to receive payments from state agencies.

How to acquire an ITIN

The process can take **several weeks to months**, and having your ITIN in place early will prevent delays if you are offered a commission. You may wish to look into the ITIN application process now, even if you have not yet been selected for a project.

- You will need to submit **IRS Form W-7** along with supporting documentation.
- You can apply directly through the IRS, by mail or through a Certifying Acceptance Agent (CAA).

As a State Arts Agency we are not tax experts and cannot advise on federal tax matters. For more information, please visit:

<https://www.irs.gov/individuals/international-taxpayers/individual-taxpayer-identification-number>

