

INTERIM IRM PROCEDURAL UPDATE

DATE: 05/31/2013

NUMBER: WI-03-0512-1023

SUBJECT: Proof of Income Attached to Return w/No Pay Doc. QID Info in the Remarks Screen, Merges Posted to IDRS

AFFECTED IRM(s)/SUBSECTION(s): 3.21.263

CHANGE(s):

IRM 3.21.263.5.3.2(7) - Instructed to accept return as valid when applicant attaches proof on income as described in Letter 4939

7. Use the entire table below to determine if a return shows a tax filing need.

If ...	And ...	Then...
Return only has one item of income or credit shown,	Source is from a Form W-2 for someone other than the primary or secondary taxpayer	Return does not show a tax filing need. <ul style="list-style-type: none">o Select
	NOTE: The name mis-match is only an issue if that is the person applying for an ITIN. If the wage earner(s) already has an assigned TIN (ITIN or SSN), the W-2 name mis-match is not an issue as they previously proved a federal tax filing need. Answer "yes" to the query "is the tax return valid?"	"no" for the RTS question "Is the tax return valid?" and "Cannot calculate tax liability" from "Invalid tax return reason."
	EXCEPTION: If applicant also attaches proof of W-2 identity or income as required in Letter 4939 (see Exhibit 3.21.263-45), consider the return valid.	CAUTION: Do not select "Tax return not signed" from the "Invalid tax return reason" menu. Send Letter 4939 to the primary taxpayer on the tax return and another Letter 4939 to the CAA advising to secure corrected Form W-2, or a pay stub in the name for the W-2 tax year, or bank records or

acceptable ID in the W-2 name. See Exhibit 3.21.263-45 Letter 4939.

Update the Remarks screen to show Letter 4939 sent and the year(s) of the tax returns (for example: "Letter 4939 for 2011").

- Edit the DLN on the Form W-7 as well as other edits such as: typos, DOB, addresses, etc.
- Flag account for Clerical to hold CP 569 and suspend application and return