

IRM PROCEDURAL UPDATE

DATE: 04/05/2013

NUMBER: WI-03-0413-0693

SUBJECT: Tax Attache Phone Number, Merging Secondary ITINs, COA, Line 6e&f

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

CHANGE(s):

IRM 3.21.263.6(2), Added Tax Attache as authorized to call Austin for RTS and ID assistance.

2. Except as specified in the following instructions, normal procedures must be followed to resolve most contacts.

NOTE: All TAC and Tax Attache Offices have access to the RTS for necessary research. TAC and Tax Attache employees may call the ITIN Operations Unit for RTS assistance and documentation issues at 512-433-7966. Both TAC and Tax Attache employees should elevate ITIN issues that can not be resolved at the local level (e.g., RTS systemic issues, unusual documentation etc.) to the next level within their organization.

CAUTION: This number is for internal use only and is not to be shared with taxpayers. Calls concerning non-RTS/documentation issues or from areas other than TAC will not be processed.

IRM 3.21.263.7.4(2), Added Exception to merge secondary ITINs that filed as primary on returns to their SSNs.

2. **Only** route or fax Form 4442 to the SPC ITIN Operation to complete revoke actions on RTS **after** AM merge actions have been completed on IDRS or a determination has been made that the merge action is not required (i.e. a merge action is not required for spouse or dependent ITINs as they are not the primary taxpayers on the tax return.)

EXCEPTION: If the spouse/secondary taxpayer has filed returns with his/her ITIN as primary, a merge to his/her SSN is required.

Form 4442 should be sent to the SPC ITIN Operation to complete the revoke action (e.g. multiple ITIN assignment, Taxpayer has been assigned a SSN etc.) as necessary.

REMINDER: Annotate both TINs on the Form 4442 referral and specify which TIN should be revoked and the reasons for the revocation. If a merge action is not required, this must also be annotated on Form 4442 prior to forwarding to the ITIN Unit for revoke action.

IRM 3.21.263.8.3.2.1(1), ID Certification, Revised COA instructions to accept ID needed to assign the ITIN but not listed on the COA.

1. Use the table below to input supporting identification documentation from Form W-7:

W-7 Application Input Screen Content	Instruction
Add Document NOTE: if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting Identification Documentation.	Click on the Add Document button, on the W-7 Application Input Screen to be directed to another screen to enter the documentation information provided by the applicant.
Edit	Click "edit" to change information for a supporting document or view fields not shown in the table. NOTE: This link is only enabled once a document has been entered and submitted.
Remove	Click this link on the W-7 Application Input Screen to remove a document in the Supporting Identification Documentation section. NOTE: This link is only enabled once a document has been entered and submitted.

<p>Document Type</p> <p>IRM 3.21.263.5.3.4. 1</p>	<p>Select the appropriate document that was provided by the applicant as supporting identification documentation, reviewed or submitted by TAC, or listed by a CAA on a COA. Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Passport ○ National Identification Card ○ U.S. Drivers License ○ Civil Birth Certificate ○ Medical Records (dependents under 6 years of age) ○ Foreign Drivers License ○ U.S. State Identification Card ○ Foreign Voters Registration Card ○ U.S. Military Identification Card ○ Foreign Military Identification Card ○ School Records (dependents under 18 years of age) ○ Visa, Type and Number ○ USCIS Photo Identification <p>NOTE: If the applicant provides additional original documentation beyond the requirement do not enter in this field. Refer to the <i>Remarks</i> field below.</p>
<p>ID Certification</p> <p>IRM 3.21.263.5.3.4. 2.1</p> <p>CAUTION: For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Original ○ Certified by the issuing agency <p>CAUTION: Until further notice, update the Remarks Screen or Comments Field for all certified ID cases with "<i>MM/DD/YYYY processing certified ID</i>". This does NOT apply to SEVIS applications.</p> <p>NOTE: Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.</p> <ul style="list-style-type: none"> ○ Notarized by State Department employee ○ Foreign notaries under the Hague Convention with an Apostille attached ○ Notarized by a U.S. notary state authority ○ CAA Reviewed <p>CAUTION: When ID is reviewed by designated TAC, Tax Attache, or CAA, update the Remarks Screen or Comments</p>

	<p>Field with "<i>original ID reviewed by TAC (or Tax Attache, or CAA)</i>".</p> <ul style="list-style-type: none"> ○ TAC and Tax Attaché Reviewed <p>NOTE: ID should be original/certified copies with these exceptions:</p> <ul style="list-style-type: none"> - Designated TAC offices review original passports and national ID cards ONLY. These cases will have a Field Assistance Document Action Sheet (FA-DAS) attached when these 2 ID were reviewed. See Exhibit 3.21.263-52 for the FA-DAS. Participating IRS TAC offices are listed at http://win.web.irs.gov/field/fadocs/ITIN/ITIN_Document_Verification_Sites. - Tax Attache offices in Beijing, Frankfurt, London, and Paris review all (all 13 acceptable types) original ID. Both areas will send copies of the ID; select "original "as the ID type. <ul style="list-style-type: none"> ○ None of the Above <p>NOTE: Select "none of the above" for copies of ID scanned into the Correspondence Imaging System (CIS) and SEVIS applications which do not have copies of ID or have an incomplete certification letter. Update remarks with the reasons for this selection.</p> <p>Enter documentation from the Department of Defense CAAs e.g., the U.S. Navy, U.S. Army, U.S. Marines, U.S. Air Force, Judge Advocate General (JAG) offices, etc., as "CAA reviewed."</p> <p>Additional supporting documentation attached to a case that is not listed on the COA do not qualify as <i>CAA Reviewed</i> and should not be entered on this screen. Update instead the Remarks Screen with comments such as "<i>Document 17 attached, not listed on COA.</i>"</p> <p>EXCEPTION: If CAA:</p> <ul style="list-style-type: none"> ○ Submits original/copies certified by the issuing agency or if an exception, a copy of the ID meeting the exception criteria, and ○ The ID is NOT on the COA, and ○ The valid ID completes the minimum ID requirements for assignment, , <p>then enter the ID and select "original" if document is original, or</p>
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	<p>"notarized " if notarized and meets exception criteria, or "certified by issuing agency " if certified by issuing agency. . If the ID submitted does not match the COA and will not assign, enter the ID as "CAA Reviewed" and select "COA not valid."</p>
<p>Is the ID Valid?</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, viewed documents ○ No, viewed documents <p>NOTE: Always update the Remarks Screen with why the ID is invalid.</p> <ul style="list-style-type: none"> ○ ## <p>Select "Yes, viewed documents" when:</p> <ul style="list-style-type: none"> ○ The valid document meets all documentation requirements of if a valid passport or valid visa is presented ○ All review columns of the FA Document Action Sheet are marked "yes" or "n/a" <p>CAUTION: If the ID is valid except for an expiration date which is in the past, select "Yes, viewed documents "and enter the expired date in the "Documentation Expiration Date" fields.</p> <p>Select "No, viewed documents" when:</p> <ul style="list-style-type: none"> ○ The document does not meet all documentation requirements, for example, translation needed, not valid for applicant (name mis-match, etc.) ○ ## ○ School records are only a school letter without an official report card or transcript (including only a nursery school letter for applicants under the age of 6), or applicant is age 18 or older. ○ Medical records are a shot/immunization record that requires a provider identification letter and that letter is missing, or a provider letter is present but the shot/immunization record is missing, or applicant is age 6 or older. ○ FA DAS review columns from designated TAC offices are marked "no" and the additional comments indicate why the ID is invalid. Enter a statement in the Remarks Screen such as <i>"FA-DAS states ID is invalid; national ID card missing holograms and different fonts used"</i>

	<ul style="list-style-type: none"> ○ The passport has a signature field but is not signed. Update the Remarks Screen with "passport not signed". Consider passports with no signature field (for example, Brazilian) or statements such as "<i>the holder is not required to sign</i>" (for example, a passport from the United Kingdom) as having met the signature requirement. Complete Form 14415 to return the passport and check "<i>The passport you sent does not meet IRS criteria</i>" box. <p>EXCEPTION: Consider passports for children under 12 years of age at date of Form W-7 signature as signed if they have a thumbprint or are unsigned. See IRM 3.21.263.5.3.4.</p>
Does Applicant Name Match Documentation ?	<p>Choose the appropriate radio button Yes or No. Select "no". if the applicant can not substantiate that the name on the ID is theirs.</p> <p>NOTE: Do not enter the document in the Supporting Documentation Table if not for the applicant.</p>
Issuing Country	<p>Choose the appropriate issuing country from the drop down box.</p> <p>Refer to Country Code List if needed in Exhibit 3.21.263-16.</p>
Issuing State Exhibit 3.21.263-15	<p>Choose the appropriate issuing state of the documentation from the drop down box. This list includes all states in the U.S., U.S. Possessions, and Armed Forces.</p> <p>This field is enabled only when U.S. is selected as the country.</p> <p>For a U.S. military ID, enter the appropriate APO/FPO two-character state abbreviation (AA/AE/AP) for the military base as shown in Exhibit 3.21.263-15.</p>
Document Expiration Date IRM 3.21.263.5.3.4. 2.2	<p>Enter the Document Expiration Date using MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>If an expiration date is present, enter it in this field.</p> <p>If a document has no expiration date, leave blank and select "No" in the field "Is the document valid?"</p> <p>EXCEPTION: If a Foreign Drivers License has no expiration date, then leave this field blank but select "Yes" in the field "Is the ID Valid?"</p>

	<p>If a Foreign Drivers License has no expiration date, then leave this field blank but select "Yes" in the field "Is the document valid?"</p>
<p>Visa Classification</p>	<p>Choose the appropriate classification from the Visa Classification drop down box.</p> <p>This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table. NOTE: If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If country of citizenship is India, and reason box is "d" or "e" and F-2, J-2, or M-2, visa is listed, enter visa data in addition to any other supporting identification documentation including a passport.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g" select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c and either condition below is met:</p> <ul style="list-style-type: none"> ○ Application is CAA reviewed and visa or Document Code "32" is listed on the COA. ○ Application is TAC reviewed and Document Code "32" is listed in the <i>For IRS Use Only Box</i>. <p>CAUTION: Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached:</p> <ul style="list-style-type: none"> ○ original passport with U.S. visa information present ○ copy of passport (does not have to be certified/notarized) with U.S. visa information present ○ copy of U.S. visa (does not have to be certified/notarized)
<p>Visa ID Number</p>	<p>Enter the Visa ID Number. NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p>

	<p>For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c and either condition below is met:</p> <ul style="list-style-type: none"> ○ Application is CAA reviewed and visa or Document Code "32" is listed on the COA. OR ○ Application is TAC reviewed and Document Code "32" is listed in the <i>For IRS Use Only Box</i>. <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p>
<p>Visa Expiration Date</p> <p>IRM 3.21.263.5.3.4.2.2</p>	<p>Enter the Visa Expiration Date using MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g" select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c and either condition below is met:</p> <ul style="list-style-type: none"> ○ Application is CAA reviewed and visa or Document Code "32" is listed on the COA. ○ Application is TAC reviewed and Document Code "32" is listed in the <i>For IRS Use Only Box</i>. <p>If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If "DS" (duration of stay) is noted as the visa expiration date on Form W-7, enter the visa expiration date in the Supporting Identification</p>

	<p>Documentation Screen as 1 year from the received date of Form W-7 application or subsequent correspondence.</p> <p>NOTE: If I-20 or I-94 documents or the visa is marked "DS", enter the visa expiration date as one year from the W-7 or subsequent correspondence received date.</p>
<p>Does the Document need Translation?</p> <p>IRM 3.21.263.5.3.4.2.1</p>	<p>Choose the appropriate radio button Yes or No.</p> <p>If the document is in Spanish, see Exhibit 3.21.263-46 to translate. If translation is secured, select "no."</p> <p>If unable to translate, then select "Yes" for the appropriate suspense (S 15) notice to generate.</p>
<p>Does the Document have a photograph?</p> <p>IRM 3.21.263.5.3.4.2</p>	<p>Choose the appropriate radio button Yes or No.</p>
<p>ID Number</p>	<p>Enter the ID number of the document if available</p> <p>For Mexican National Voter Registration Cards enter the Folio number in this field.</p> <p>For birth certificates, use the following priority order to determine what ID number to capture. If none of these are present, enter other available identifying number.</p> <ol style="list-style-type: none"> 1. Acta / Partida 2. Folio/Foja 3. Crip/Curp/Clave 4. Certificate Number
<p>Submit ID Documentation</p>	<p>Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.</p>
<p>Cancel</p>	<p>Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you like to continue?"</p> <ul style="list-style-type: none"> ○ Click the Okay button and the system will direct you back to the ITIN Home Screen.

	<ul style="list-style-type: none"> ○ Click the Cancel button and the system will return back to the current Screen.
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IRM 3.21.263.8.3.2.9(1), Previously Assigned TIN or EIN, Corrected line 6e to 6f.

1. Use the table below to make entries from these Form W-7 lines.

Form W-7 Line	W-7 Application Input Screen Content	Instruction
6e	Previously Assigned TIN or EIN?	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, TIN ○ Yes, EIN ○ Yes, Both ○ No, Do Not Know <p>No RTS entry is required if line 6f is blank.</p>
6f	Taxpayer Identification Number (TIN)	Enter the Taxpayer Identification Number (TIN).
	Employee Identification Number (EIN)	Enter the Employee Identification Number (EIN).
	First Name under which it was issued	Enter the first name under which either the TIN, EIN or both were used. If a EIN, TIN, or Both were issued, enter the first name under which either were issued into the designated field
	Middle Name under which it was issued	Enter the middle name under which either the TIN, EIN or both were used. If a EIN, TIN, or Both were issued, enter the middle name under which either were issued into the designated field
	Last Name under which it was issued	Enter the last name under which either the TIN, EIN or both were used. If a EIN, TIN, or Both were issued, enter the last name under which either were issued into the designated field

6g	Name of College/University or Company	Enter the name of college/university or company provided by applicant. Enter if provided by the applicant and reason box "f" is checked, otherwise leave blank
	City	Enter the city of college/university or company. Enter if provided by the applicant and reason box "f" is checked, otherwise leave blank.
	Length of Stay	Enter the length of stay if provided by the applicant and reason box "f" is checked, otherwise leave blank.
	State	Select state of college/university, or company from the drop down box. Enter if provided by the applicant and reason box "f" is checked, otherwise leave blank.
	Search AA IRM 3.21.263.8.8.2	Click on this button to review specific AA information.