



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTOR, CUSTOMER ACCOUNT SERVICES
DIRECTOR, FIELD COLLECTION AREA OPERATIONS
(NORTH ATLANTIC)

FROM: Scott D. Reisher /s/ **Scott D. Reisher**
Director, Collection Policy

SUBJECT: Procedures for Obtaining an ITIN when Requesting
ASFR/SFR Reconsideration

This memorandum provides guidance for obtaining an IRS Individual Taxpayer Identification Number (ITIN) when requesting Automated Substitute for Return (ASFR)/Substitute for Return (SFR) reconsideration. Current procedures for requesting an ITIN for cases in which ASFR/SFR reconsideration is needed has caused delays and confusion in processing the Form 3870 adjustment. Both the ITIN Operation and the ASFR/SFR unit need the original return to process the corresponding requests. The ITIN unit requires the original tax return and supporting documentation be attached to the W-7, Application for ITIN. This request is sent to the ITIN operations at the Austin Campus for processing. However, the original tax return must also be attached to the Form 3870, Request for Adjustment in order to process the reconsideration request. Form 3870 is sent to the Brookhaven ASFR/SFR unit.

The following procedures should be used in all cases where a taxpayer is requesting an ASFR/SFR reconsideration and is submitting a Form W-7 for an ITIN:

- Date stamp the Form W-7 with the received date.
- Review the Form W-7 application and the original supporting documents to determine if the form and supporting documents meet foreign status and identity requirements (See [Instructions to the W-7](#)). If the taxpayer provides copies of the supporting documents, the documents must be a certified copy by the issuing agency.

Note: The ITIN unit has final approval regarding the validity of the documents provided.

- Complete the IRS only box on the Form W-7 using the document number codes for the types of documents reviewed (See attachment 1). You must also include your employee SEID number. Attach the original documents or certified copies from the issuing agency to the Form W-7 application.
- Mail the Form W-7, supporting documents, the original return(s) and Form 3870 via overnight mail to the ITIN Operations Unit:

Internal Revenue Service
ITIN Operation
Mail Stop 6090 - AUSC
3651 South Interregional Hwy 35
Austin, TX 78741-0000

- International ROs can use the ITIN – RTS to verify that an ITIN has been assigned to the TP. The ITIN unit will process the W-7 Application, and send the original return with the Form 3870 to the ASFR/SFR unit in Brookhaven Campus for processing. An ITIN will be assigned to the taxpayer within **30** days.
- The status of the adjustment(s) can be checked using IDRS.

If you have any questions or need additional information, please feel free to contact me or Michelle Alvarado, Program Manager, Global Strategic Compliance, or a member of your staff may contact Gary Vinluan, Senior Program Analyst, Global Strategic Compliance.

Attachment (1)

cc: Director, Field Collection
www.irs.gov

Attachment (1)
Interim Guidance Memorandum SBSE-05-0213-009

SUPPORTING DOCUMENTATION		Can be used to establish:	
Code	Type of Document	Foreign Status	Identity
01	Passport – the only stand-alone document	X	X
02	National Identity Card (must be current and contain name, photograph, address, date of birth and expiration date)	X	X
16	U.S. Driver’s License		X
17	Civil Birth Certificate	X*	X
20	Medical Records (Valid only for dependents under age 6)	X*	X
21	Foreign Driver’s License		X
22	U.S. State Identification Card		X
23	Foreign Voter's Registration Card	X	X
24	U.S. Military Identification Card		X
25	Foreign Military Registration Card	X	X
26	School Records (dependents only – under 14 years of age; under 18 years of age if a student)	X*	X
32	U.S. Visa	X	X
38	United States Citizenship and Immigration Services (USCIS) photo identification	X	X

* Can be used to establish foreign status only if they are foreign documents.

Note: Documentation submitted must establish foreign status and identity.