

IRM PROCEDURAL UPDATE

DATE: 01/02/2014

NUMBER: WI-03-0114-0021

SUBJECT: PTID, IRS Use Only Box, APO/FPO/DPO, F4868, Excptn 1, SEVIS Filers with Returns

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

CHANGE(s):

IRM 3.21.263.3.2, Deleted information about CAAs completing the "For IRS Use Only" box.

1. All Form W-7 submitted by an AA or CAA must meet supporting identification documentation requirements by proving identity and foreign status. See IRM 3.21.263.4.6. CAAs are required to personally review and certify identification documents for primary, associated secondary (spouse) and dependent applicants. Certification for primary and secondary applicants requires face-to-face interview or via live electronic video interview.
2. AAs and CAAs must also attach valid exception documentation to prove the applicant has met an exception to the filing of a valid U.S. tax return.
3. Form W-7 submitted by a CAA must have a Form W-7 (COA), Form 14194, attached with the copies of all original or certified copies (certified by the issuing agency) that identifies the applicants supporting identification documentation that was reviewed by the CAA to prove identity and foreign status for primary and secondary applicants through face-to-face interviews or live video electronic interviews. See IRM 3.21.263.4.6 for the exceptions. The Form W-7 (COA) stipulates that to the best of the CAA's knowledge, the applicants' supporting identification documentation is authentic and accurate.

REMINDER: All dependent ID must be original or certified by the issuing agency.

4. All fields of Form W-7 (COA) must be completed for Form W-7 (COA) to be valid with two exceptions:
 - The AA signature date is not required if the signature date is present in the "Acceptance Agent's Use Only" signature area of Form W-7.
 - The name and EIN of the partnership is required only when the applicant is applying for Exception 1(a) Partnership Interest.
5. Only Form W-7 (COA), Form 14194, signed by the authorized representative/responsible officer are valid. The signature must be an original and not stamped or digitalized.

CAUTION: Accept the Certificate of Accuracy (COA) if signed and dated by a U.S. government military officer, Judge Advocate General (JAG). officer, U.S. State Department employee, or U.S. consul/embassy employee.

6. Form W-7 (COA) must have an original signature. Photocopies of Form W-7 (COA) are acceptable if they are legible and contain an original signature.

IRM 3.21.263.4.6(2) Note, Deleted note about ITINs assigned per approved extensions for tax year 2011 being valid for only one year.

2. Effective October 2, 2012, the IRS issued a change for non-citizens with approved Tax Year 2011 extensions to file their tax return. They could submit original/copies of ID certified by the issuing agency to Austin ITIN Operations or have their original documents certified by a CAA. The Form W-7 application submitted for the taxpayers under this temporary procedure included:
 - Completed and signed Form W-7
 - Form 14194, Certificate of Accuracy (COA) with copies of each identification document certified
 - Original or copies certified by the issuing agency of identification documents not covered by the temporary procedure
 - Copy of IRS approved Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*
 - Copy of Form 6401, *Request for Missing Information*, sent with the IRS approved Form 4868

EXCEPTION: Form 6401 is not required when the primary has a TIN but is applying for an ITIN for a spouse or dependent.

- Original signed TY 2011 tax return(s)
- Any other supporting documents necessary to meet the Form W-7 application requirements.

IRM 3.21.263.5.3.2(11) and (15), Added APO, FPO, and DPO address as indications of a military personnel on a foreign base; added new paragraph for processing Forms 4868, 1040ES and 1040ES-NR.

11. Accept the applications for processing without a tax return for spouses and dependents living with U.S. military personnel on a foreign base (not stationed within the United States): "Military Overseas" will generally be indicated to the right of box "h" or other documentation will be attached

showing the application originated from a U.S. military installation located outside of the U.S. An APO, FPO, or DPO address indicates U.S. military personnel on a foreign base.

12. The applications associated to the invalid tax return will be processed through the RTS as a Hard Reject.

EXCEPTION: If there is a balance due on the tax return or the tax return is not properly signed, **do not** Hard Reject the application (never send back a return that shows a balance due or missing signature).

13. If the applicant has indicated that their reason for submitting the application is to file a U.S. tax return, no tax return is attached and the application is for a spouse or dependent, applicant must prove there is a prior federal return filing with an open TIN issue. See IRM 3.21.263.4.2. If a notice (CP 54, or Math Error CP 10, 11, etc.) is attached, consider the tax return requirement as met and continue to process the Form W-7. If the ITIN becomes assigned during case processing, edit the assigned ITIN(s) to the top center margin of the CP notice. If a notice or copy of a tax return is not attached and the applicant indicates a previous filing then check RTS for evidence of a previously submitted application. If the W-7 application was previously submitted and failed to assign for any reason, other than a tax return attached, the information will be on the *W-7 Application Preliminary Screen*. If a return is not found, no further research is necessary. Continue processing Form W-7 on the RTS. On the *Preliminary W-7 Application Data Screen* answer "No" to the RTS field "Tax Return Attached?" and allow the system to return the appropriate reject (R 17) condition.
14. If the tax return is claiming the Child Tax Credit and:
 - Schedule 8812, "*Child Tax Credit*," is attached, and
 - Schedule 8812 Part 1, "*Filers Who Have Certain Dependent(s) with an ITIN*", is checked "no" for part A, B, C, or D (indicating the child did not meet the substantial presence test), and
 - Country of Citizenship is **OTHER** than Canada, Japan, South Korea, India, or Mexico,

then the dependent applicant does not qualify for an ITIN. Circle out the Date of Entry on Form W-7 to allow the application to reject R 12. Update the Remarks Screen with an explanation such as "*F8812 Part 1A marked no*".

15. If the Form W-7 application has Form 4868, Form 1040ES, or Form 1040ES-NR attached:
 - a. ITINs are not required to file the following:
 - Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
 - Form 1040-ES, U.S. Declaration of Estimated Income Tax for Individuals

- Form 1040ES-NR, U.S. Estimated Tax for Non-resident Alien Individuals
- b. If Form 4868, 1040-ES, or Form 1040ES-NR is attached, take the following actions:
 - Annotate in the ITIN field on Form 4868, Form 1040ES, or Form 1040ES-NR "ITIN to be requested"
 - Detach the Form 4868, Form 1040ES, or Form 1040ES-NR for immediate forwarding to the pipeline for processing.

IRM 3.21.263.5.3.4.2(21), Added "identification" to the words documents/documentation and deleted the bullet about CAAs coding the "For IRS Use Only "box.

21. CAAs:
 - o Review supporting identification documents , and
 - o Attach copies of the original ID or certified copies (certified by the issuing agency) of the ID for primary and secondary applicants, and the original ID or certified copies for all other dependents. See IRM 3.21.263.4.6 for exceptions.

Supporting identification documentation attached to a case and listed on the COA that are invalid such as expired documents or age criteria exceeded for medical/school records, make the COA invalid.

CAUTION: Process the identification documentation from 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 submissions.

REMINDER: The Certificate of Accuracy (COA) **must** stay attached to the application, **do not detach**.

IRM 3.21.263.5.3.4.2.1(3) " Original", Added instructions for reason code "f" with a return attached.

3. Refer to the table below for details on the specific types of certification.

Certification	Description	Comments
Original	Document has not been changed from initial state. Document is not a copy or replica of the	If reason code "f" is checked and a return is attached, ID must be original or copies certified by the

	original.	issuing agency. SEVP ID processing does not apply in these cases. See "ID Certification " in IRM 3.21.263.8.3.2.1
Certified	<p>Certified by the issuing agency (passports, birth certificates etc.)</p> <p>NOTE: Consulates or embassies for foreign countries have foreign diplomatic representatives stationed in the United States who can certify the authenticity of their own country's passports.</p> <p>CAUTION: Documents certified by the issuing agency are usually identified by a date indicating the document was issued after the date of registration.</p>	<p>This is the foreign agency that issues the ID. For most countries, national government agencies issued the ID and are the ones to certify it.</p> <p>EXCEPTION: German passports issued by city hall (Gemeinde, Staatsverwaltung or Ortsverwaltung) or the village administrator (Burgermeister) are valid. Review the stamps and seals on certified copies of passports to ensure that they are from the same city that issued the passport. French passports are issued by the authority of the regional government ("Prefect" or "Prefet") but processed locally in the town halls ("Mairie")</p> <p>Certified documents have a stamp and/or an ink seal (may or may not be raised) and require no further authentication. Faxes or photocopies of certified documents are not acceptable.</p> <p>Foreign documents certified by U.S. consul/embassy employees are valid certified documents. U.S. Consul employees may certify the document itself or attach a separate authentication sheet (usually attached with an eyelet grommet). Examples of Consul authentication include</p>

		<p>Consul stamps, seals, ribbons, wafers, wax, and eyelet grommets.</p> <p>NOTE: The American Institute of Taiwan (AIT) has the same authority as a U.S. Consul.</p> <p>CAUTION: Photocopies or faxes of notarized documents of certified documents are not acceptable. Faxed or E-mailed copies can not be certified. Authentication such as stamps, seals, ribbons, wafers, wax, and eyelet grommets must be original.</p>
<p>Notarized</p> <p>CAUTION: See IRM 3.21.263.4.6 for instances when notarized documents are acceptable.</p>	<p>Notarized by U.S. notary, U.S. State Department, U.S. Consul/Embassy employee, foreign notary under the Hague Convention</p> <p>Notarized by foreign notaries authorized under the <i>Hague Apostille Convention</i> with an Apostille attached. If the document originates in a country that is not a party to the convention, applicants should have the document certified by the foreign authority that issued it. See Figure 3.21.263-17.</p>	<p>The notary's commission is considered valid (current or unexpired) if valid at the time that the document was notarized.</p> <p>Notarized documents have a stamp and usually a raised seal and require no additional authentication.</p> <p>Photocopies or faxes of notarized documents are not acceptable. Faxes or e-mail copies cannot be notarized. A notary notarizes a copy of a document to attest that they saw the original document. If the U.S. notary uses black ink, it may be difficult to distinguish copies from originals. If this is the only issue in doubt for the ID, accept the U. S. notarized document as valid.</p>

		<p>If a copy of a visa is not notarized but is accompanied by a copy of a notarized passport with the same number, accept as valid.</p> <p>Do not accept documents notarized by a foreign notary whose country is not authorized under the Hague Apostille Convention. Refer to Figure 3.21.263-18 for a list of Hague Apostille Convention members. Documents issued by countries not listed in the Hague Apostille Convention must be certified by the foreign authority that issued it.</p> <p>Notarized by a U.S. notary public as driven by the governing state authority (notary signature may or may not be present and an original stamp or a raised seal will be present).</p> <p>NOTE: If a notarized cover letter is received indicating that the attached supporting identification documentation has been certified, then accept the cover letter as the notice of notarization for the individual applicant. The cover letter must specify what is being notarized.</p> <p>CAUTION: Notaries from a U.S. possession should be considered U.S. notaries. The U.S. possessions include, Puerto Rico, U.S. Virgin Islands, American Samoa, Commonwealth of Northern</p>
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IRM 3.21.263.5.3.4.2.4(1) and (2), Removed Letter 4939 references.

1. If you have received original supporting identification documentation with the application, it is to support an entry on Form W-7. After you have completed entering all application information into RTS and the account is assigned, rejected, or suspended for other than questionable ID (S 02), Form W-2 name mis-match (S 50), you must return all original supporting identification documentation and certified copies from the issuing agency to the applicant.

EXCEPTION: Only original documentation and certified copies from the issuing agency are returned to the applicant. If the applicant requests their notarized copy be returned to them, make a copy for the file and return the applicant's document.

NOTE: When applicants suspended for S 02 status request (by Form 4442 or correspondence) the return of their supporting ID, review the ID for questionable traits (see IRM 3.21.263.5.3.4.4). Copy both sides of all ID showing information on both sides and return the ID to the applicant. Update the Remarks Screen to show:

- Actions taken (for example, *"returned XX and XX per Form 4442"*)
- Whether ID is valid/invalid
- Any questionable characteristics identified (for example, *"MX VC has different fonts, no hologram"*)

2. Process the work as follows:
 - a. Prepare separate envelopes for the two following categories of supporting identification documentation:
 - Original or certified by issuing agency supporting ID for assigned, rejected, and suspended (not QID) applications
 - Original or certified by the issuing agency supporting ID for applications suspended for QID or Form W-2 name mis-match (S-50), response.
 - b. Print Form 14433 for each envelope containing original or certified by issuing agency supporting ID.
 - For envelopes containing documents from applications suspended for QID or Form W-2 name mis-match (S 50), secure Form 14433 to the outside of the envelope.
 - For envelopes containing documents for assigned, rejected, suspended (not QID) applications, insert Form 14433 into the envelope.

IRM 3.21.263.5.3.5.2(8) and (9), Added exception for exception 1 pension/annuities income to paragraph 8 and removed it from paragraph 9.

8. Exception 1, Third Party Withholding on Passive Income: Related Information Statements may include Form 1042-S, Form 1099-INT, Form 1099-MISC, or Form 8805, Schedule K-1.

REMINDER: If multiple Forms W-7 are attached and each applicant is claiming an exception, do not input as a family pack.

CAUTION: Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for Exception Documentation requirements.

NOTE: Form W-9, Request for Taxpayer Identification Number and Certification, is acceptable documentation for exception 1.

If...	Then submit...
<p>1(a) Partners (foreign partnership or U.S.) in a partnership that invests in U.S. with assets that generate income subject to federal withholding/reporting requirements or,</p> <p>NOTE: If prior year 1065 or K-1 statements are attached to the Form W-7, do not input as exception documentation.</p>	<p>Copy of the portion of the partnership or LLC agreement displaying EIN of partnership and verifying applicant is a partner in the partnership that is conducting business in the United States.</p> <p>CAUTION: CAA submitted applications with partnership information on the COA (including EIN) is acceptable.</p>
<p>1(b) Individuals who have opened an interest bearing bank deposit account that generates income effectively connected with their U.S. trade or business that is subject to federal information reporting and/or federal tax withholding or,</p>	<p>A signed letter from the bank on its official bank letterhead, displaying the applicant's name and stating that they have opened a business account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.</p>
<p>1(c) Individuals who are "resident aliens" for tax purposes and have opened an interest bearing bank deposit account that generates income subject to IRS information reporting and/or federal tax withholding, or</p>	<p>A signed letter from the bank on its official letterhead, displaying the applicant's name and stating that they have opened an individual deposit account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.</p>
<p>1(d) Individuals who are receiving</p>	<p>Document or signed letter from the</p>

distributions during the current tax year of income such as pensions, annuities, rental income, royalties, dividends, etc. that are subject to withholding/reporting requirements.	<p>withholding agent that is on official letterhead, shows the individuals name, and requirement for ITIN in order to make distributions during the current tax year which are subject to federal tax withholding and/or reporting requirements.</p> <p>EXCEPTION: Documents for rental income do not have to specifically state "subject to federal withholding".</p> <p>EXCEPTION: No statement that the pension/annuities is subject to withholding is required if the letter/document from the withholding agent states that the applicant must obtain an ITIN to avoid duplication of distribution, for example, documents from the Department of Defense, Finance, and Accounting Services.</p>
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9. **Exception 2, Wages, Salary, Compensation, Honoraria payments; Scholarships, Fellowships, Grants; Gambling Winnings:** related statements may include Form 1042-S. See the table below.

CAUTION: Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for exception documentation requirements.

If...	And...	Then submit...
2(a) Wages, Salary, Compensation and Honoraria Payments	<p>Claiming tax treaty benefits and:</p> <ul style="list-style-type: none"> ○ are either exempt or subject to reduced rate of withholding of tax on their wages, 	<ul style="list-style-type: none"> ○ A letter of employment from the payer of income or ○ A copy of employment contract or ○ A letter requesting applicant's presence for a speaking engagement,

	<p>salary, compensation, and honoraria payments</p> <p>AND</p> <ul style="list-style-type: none"> ○ submitting Form 8233 to payer of income 	<p>etc.</p> <p>NOTE: Request can be future dates within the current year.</p> <p>With each submission, the taxpayer MUST also submit the following:</p> <ul style="list-style-type: none"> ○ Information on Form W-7 / Form W-7SP that supports claiming a tax treaty benefit (require treaty country and article number), and ○ Copy of completed withholding agent's portion of Form 8233 and ○ SSA denial letter (not required if present in U.S. and receiving Honoraria Payments. A letter from the Authorized School Official is acceptable). <p>REMINDER: If SSA denial is included in</p>
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		the letter, enter the letter under both "Letter from Education Institute "and "SSA Reject Letter".
<p>2(b) Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions</p> <p>CAUTION: These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students, exchange visitors, spouses, and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).</p> <p>NOTE: SEVP approved institutions are listed on the Department of Homeland Security web site at http://studyinthestates.dhs.gov/schoolsearch</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax</p>	<p>Certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> ○ Be on original, official college, university or institution letterhead with a verifiable address ○ Provide applicant's full name and Student Exchange Visitor's Information System (SEVIS) number ○ Certify the applicant's registration in the SEVIS ○ Certify that the student presented an unexpired passport, visa or other identification

		<p>documents for review</p> <ul style="list-style-type: none"> ○ List the identification documents provided to verify identity and foreign status ○ Be signed and dated by a SEVIS official, Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO) or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number ○ Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents as presented in the Form W-7
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		<p>instructions (passport must include copy of valid visa issued by U.S. Department of State)</p> <ul style="list-style-type: none"> ○ Attach a copy of DS-2019, Certificate of Eligibility for Exchange Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-Immigrant Student Status ○ Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit <p>NOTE: Reason for applying "a" and "h" MUST have a treaty country and article number. Reason for applying "a" and "f" CAN have a tax treaty and article but these applicants do</p>
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		<p>NOT have to claim treaty benefits.</p> <ul style="list-style-type: none"> ○ Include a letter from DSO or RO stating that the applicant will not be securing employment in the U.S. or receiving any type of income from personal services <p>CAUTION: Students on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S.</p> <p>NOTE: See Exhibit 3.21.263-46 for an example of a SEVP certification letter from a SEVP institution. This letter may include statements from the DSO/RO stating applicant will not be securing employment in the U.S.</p> <p>REMINDER: If the SSA denial letter is included in this letter, enter this letter under</p>
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		both "Letter from Education Institute" and "SSA Reject Letter".
2(b) cont. Scholarships, Fellowships and Grants from Non-SEVP colleges/universities/institutions	Claiming tax treaty benefits, exempt or subject to reduced rate of tax, and submitting Form W-8 BEN to the withholding agent,	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, or Copy of the contract with the college, university or educational institution along with:</p> <ul style="list-style-type: none"> ○ Copy of passport showing a valid visa issued by U.S. Department of State, and ○ Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit, and ○ Copy of W-8 BEN submitted to the withholding agent, and ○ SSA denial letter <p>NOTE: Students on a F-1, J-1, or M-1 visa will not have to apply for a SSN. They are</p>

		<p>permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p>REMINDER: If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p>2(c) Scholarships, Fellowships and Grants from non-SEVP colleges/universities/institutions</p>	<p>Individuals (that is, foreign students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during the current year and not claiming benefits of a tax treaty</p>	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, or copy of the contract with the college, university or educational institution along with:</p> <ul style="list-style-type: none"> ○ Copy of passport showing a valid visa issued by U.S. Department of State, and ○ Letter from the DSO or RO stating that this income is non-compensatory and subject to

		<p>IRS information reporting/with holding requirements, and</p> <ul style="list-style-type: none"> ○ SSA Denial Letter. <p>NOTE: Students on a F-1, J-1, or M-1 visa will not have to apply for an SSN. They will be permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p>REMINDER: If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p>2(c) Scholarships, Fellowships and Grants from SEVP approved colleges/universities/institutions</p> <p>CAUTION: These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C.1101(a)(15)(F),(M), or (J)}. A certification letter is required for each Form W-7 application: primary, associated</p>	<p>Individuals (that is, foreign students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or</p>	<p>Certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> ○ Be on original, official college, university or institution letterhead with verifiable

<p>secondary (spouse) and dependent(s).</p> <p>NOTE: SEVP approved institutions are listed on the Department of Homeland Security web site.</p>	<p>withholding requirements during the current year and not claiming benefits of a tax treaty,</p>	<p>address</p> <ul style="list-style-type: none"> ○ Provide applicant's full name and SEVIS number • ○ Certify the applicant's registration in the Student Visitor's Information System (SEVIS) ○ Certify the authenticity of the passport, visa, or other identification document reviewed ○ List the identification documents provided to verify identity and foreign status ○ Be signed and dated by a SEVIS official: Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO) or Alternate Responsible Officer (ARO)
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		<p>of a certified school exchange program with a verifiable contact telephone number</p> <ul style="list-style-type: none"> ○ Attach copies of documents used to verify identity and foreign status from the approved list of documents as listed in Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State) ○ Attach a copy of DS-2019, Certificate of Eligibility Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-immigrant Student Status ○ Include letter from DSO or RO stating that they will not be securing employment in the U.S. or receiving any
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		<p>type of income from personal services</p> <p>NOTE: Students on F-1, J-1, or M-1 visa will not have to apply for a SSN. They are permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p>REMINDER: See Exhibit 3.21.263-46 for an example of a SEVP certification letter from a SEVP institution.</p>
2(d) Gambling Income/Winnings	<p>Non-resident alien visiting the United States who:</p> <ul style="list-style-type: none"> ○ Has gambling 	<p>Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.</p>

	<p>winnings,</p> <ul style="list-style-type: none"> ○ Is claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and ○ Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent, 	<p>NOTE: If applicant does not secure the services of a gaming official, they may still file Form 1040NR at the end of the tax year with a Form W-7 and copy of Form 1042-S displaying the amount of tax withheld. The Form 1040NR return should also display the tax treaty article number and country under which they are claiming the treaty benefits.</p> <p>EXCEPTION: If Form W-7 is</p> <ul style="list-style-type: none"> -From the applicant, and - No tax return is attached, and - Reason for applying is "a" and "h", then Edit reason for applying "a" to "b" for R17 to generate.
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IRM 3.21.263.5.4.1(14), Added instructions for check copies for applicants with Form W-7 rejected for not satisfying S 50.

14. **Check copy:** If assigned, edit the ITIN on the front of the check copy. If the name on the check is not the primary taxpayer, also edit the primary taxpayer name on the check copy. If the primary taxpayer is rejected, edit "ITIN Reject" on the check copy.

EXCEPTION: If the primary taxpayer rejects for not satisfying S 50, write "ITIN Reject-No Return Processed" on the check copy.

If suspended, do not edit check copy until the final action (assigned or rejected) is taken. If check copy has no remittance DLN annotated as shown below, do not edit the check.

EXAMPLE: 20009-XXX-XXXXX-X; 07009-XXX-XXXXX.

IRM 3.21.263.5.10.4(10), Deleted Letter 4939 instructions.

10. The resolution of undeliverable mail inventory that is from system generated notices is based on the type of notice that was issued and the current RTS Status. Refer to the table below.

If ...	And ...	Then ...
CP 565 - Assignment Notice	A better address is found,	<p>Make the address correction on RTS by accessing the <i>W-7 Application View Screen</i>, and selecting "Current Mailing Address Change" as the reason for change.</p> <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number</p> <p>CAUTION: If you find the applicant is part of a family pack, do not update the address of the other W-7 applicants unless you have a notice for each applicant.</p> <p>NOTE: Classify the undeliverable mail by editing a large letter "C" in red ink on the notice. Clerical will strip the batches and properly dispose of the classified waste.</p>
	A better address is not found,	Classify the undeliverable mail by editing a large letter "C" in red ink on the notice.

		NOTE: Clerical will strip the batches and properly dispose of the classified waste.
<p>CP 566 - Suspense Notice</p> <p>NOTE: Although the undeliverable mail is a suspense notice, be sure to check the current status of the application on RTS. If the Form W-7 is present, verify the address was input correctly.</p> <p>NOTE: CP 566s are batched in DLN order and that order should be maintained through out the batch. The W-7 and tax returns from the Suspense Wall will be associated with the undeliverable correspondence when available.</p>	Current application status is Assign,	<p>No further action is necessary the application has already been worked from Suspense status and the applicant has been notified of the ITIN assignment. Classify the undeliverable mail.</p> <p>If the associated Suspense applications are present, verify the ITIN has been edited on the Status Sheet. Change the status to Assigned. Verify the ITIN has been edited on all tax returns. Attach Form 3471, Edit Sheet and update the RPD if applicable. Refer to IRM 3.21.263.5.10.6 #</p>
	Current application status is still Suspense and a better address is found,	<p>Make the address correction on RTS by accessing the W-7 Application View Screen, and selecting "Update Documentation" as the reason for change. Update the Remarks Screen with information such as "UND BAF" to indicate a better address was found.</p> <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number</p> <p>CAUTION: If you find the applicant is part of a family pack, check the address of the other W-7 applicants. If the same as the address on the undeliverable mail, also correct the address on their</p>

		<p>application. If this is part of a family pack and some applications are still in suspense status, attach a Clerical Action Sheet to the family pack to refile on the suspense wall.</p> <p>NOTE: Classify the undeliverable mail by editing a large "C" in red ink on the notice.</p>
	Current application is still in Suspense status and a better address is not found ,	<p>On the <i>W-7 Application View Screen</i>, select "Update Documentation" as the reason for change, enter "Undeliverable" in the Comments field and click submit.</p> <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number</p> <p>NOTE: Classify the undeliverable mail by editing a large letter "C" in red ink on the notice. Case will remain on the Suspense Wall until the systemic R 99.</p>
	Current application status is Reject and a better address is found,	<p>Make the address correction on RTS by accessing the <i>W-7 Application View Screen</i>, and selecting "Current Mailing Address Change" as the reason for change.</p> <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number</p>

		<p>NOTE: This process will not generate a notice to the taxpayer because of the current status, however this will assist in identifying a subsequent duplicate application submission.</p>
	Current application status is Reject and a better address is not found ,	<p>No further action is necessary. A reject letter will have already been issued to this same address and the Suspense Case already pulled from the wall. Classify the document by editing it with a large red "C".</p>
<p>CP 567 - Reject Notice</p> <p>CAUTION: If you find the applicant is part of a family pack, do not update the address of the other W-7 applicants unless you have a notice for each applicant.</p>	A better address is found,	<p>Make the address correction on RTS by accessing the <i>W-7 Application View Screen</i>, and selecting "Current Mailing Address Change" as the reason for change.</p> <p>CAUTION: If application is in R 44, select "Correspondence Received (R-Status)." Input to Remarks "UND: not correspondence but better address found."</p> <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p> <p>NOTE: This process will not generate a notice to the taxpayer because of the current status, however this will assist in identifying a subsequent duplicate application submission.</p> <p>NOTE: If CP 567 is one year or older from the application</p>

		date, send the local letter (excluding reject codes 11, 14, 15, 26) and return all applicant documentation. For the excluded codes, classify the undeliverable document by editing "C" in red ink. For original documents, refer to (11) and (12) below.
	A better address is not found ,	Take no action. Classify the undeliverable document by editing it with a large red "C". For original documents, refer to (11) and (12) below.
CP 574 -Hard Reject Notice	A better address is found,	<p>Staple the CP 574 to the back of the W-7 packet. Print the better address on a new envelope. Insert Form(s) W-7 and Form(s) 1040. Update the address on RTS by selecting <i>Current Mailing Address Change</i> from the drop down box. Overlay the original batch number on the W-7 <i>Preliminary Application Data Screen</i> with the new batch number located on the folder you are currently working (Critical).</p> <p>NOTE: If the CP 574 is one year or older send the local letter and return all applicant documentation.</p> <p>Staple the CP 574 to the back of the Form W-7. Flag the entire W-7 application package for filing in the specially designated area.</p>
	A better address is not found ,	Enter "UNDL NBA" and the received date in the comments field on RTS. Select "Correspondence Received-

		<p>HR" from the drop down menu on the <i>W-7 Application View Screen</i> and follow procedures for W-7 Application Edit Screen. Refer to IRM 3.21.263.8.4.4.</p> <p>REMINDER: Overlay the batch number on the <i>Preliminary W-7 Application Data Screen</i> with the current (new) batch number.</p> <p>R 44 should generate as one of the Final Status Codes. Edit the DLN on the top right corner and annotate "R 44" on the top left corner of Form W-7 to alert Clerical not to process as a Hard Reject. Classify the document by editing it with a large red "C." On the tax return, circle out the old IRS received date.</p> <p>NOTE: Receipt and Control (R&C) will have stamped a new IRS received date.</p> <p>Write "ITIN REJECT" in the appropriate tax return TIN areas (Primary, Secondary, or Dependent).</p> <p>NOTE: Write the primary (and secondary applicant's if income listed for them on Schedule SE) taxpayer's DOB in the margin to the right of the SSN box of the tax return.</p> <p>Release the tax return for pipeline processing.</p> <p>NOTE: Tax returns for</p>
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		<p>Primary or Secondary (listed on attached Schedule SE) applicants lacking TINs will be routed to SP Entity for IRSN assignment.</p> <p>NOTE: No Form 3471 or RPD required. Processing will use the latest Received Date.</p> <p>NOTE: If CP 574 is one year or older from the application date take no action. Classify the undeliverable document by editing with a large red "C". For original documents, refer to (11) and (12) below.</p>
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IRM 3.21.263.6.1.35(3), Changed telephone number.

3. Take the following steps to complete the processing of Form 1040-C and Form W-7:

- Complete Form 1040-C
- Complete Form W-7
- Prepare cover sheet to ITIN Unit and annotate "Form 1040-C Process Required".
- Fax completed Form 1040-C and W-7 to ITIN Unit at 512-433-5909

NOTE: This number is **not** to be provided to the public and is to be used only when instructed to do so. All faxed material sent to this *Internal Use Only* number erroneously will be returned to the originator.

- The ITIN unit will process the Form W-7 and will annotate the assigned ITIN on the Form 1040-C where appropriate.
- The ITIN unit will fax the Form 1040-C back to the originating TAC.
- Annotate the ITIN on the original Form 1040-C and continue processing following normal procedures.

IRM 3.21.263.8.3.1(3) "Submission Source", Deleted "Note" for COA attached (under Certified Acceptance Agent).

3. The content of the *Preliminary W-7 Application Data Screen* includes the following:

Preliminary W-7 Application Data Screen Content	Description	Comment
Batch Number	<p>Enter the batch number. This is an 11 digit number that is located on the Batch Cover Sheet. The elements of the batch number include the following:</p> <ul style="list-style-type: none"> ○ Julian Date = Batch Creation Date ○ Campus Location (NN 20 = Austin Submissions Processing Center) ○ Cart Number (NNN) ○ Slot Number (NN) ○ List Year (N) 	If the batch number is not entered, or is entered incorrectly, the system will display an error message.
IRS Received Date	<p>Enter the Received date as stamped on Form W-7 in MMDDYYYY format.</p> <p>MM values = 1 to 12</p> <p>DD values = 1 to 31</p> <p>CAUTION: Once the application is submitted this field can not be changed.</p>	<p>If the Received Date is missing on Form W-7 enter this field using the following priority order:</p> <ul style="list-style-type: none"> a. Received Date on tax return or other application(s) in the same Family Pack b. Postmark date on envelope c. Signature Date d. Today's date minus 10 days.
W-7 Year	<p>Refers to the Form W-7 revision year. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ 2011 ○ 2010 ○ 2009 	The <i>W-7 Application Input (Other Year) Screen</i> will generate if "Other Year" is selected from this drop down box and all of the other required information for the <i>Preliminary W-7 Application Data Screen</i> is entered and passes system validations. This screen has limited

	<ul style="list-style-type: none"> ○ 2008 ○ 2007 ○ 2006 ○ 2005 ○ 2003 ○ 2002 ○ Other Year <p>NOTE: If more than one revision year is present on Form W-7 select the latest year.</p>	<p>fields for entry which include the following:</p> <ul style="list-style-type: none"> ○ Remarks ○ Applicant Legal Name ○ Applicant Name at Birth ○ Applicant Mailing Address ○ Applicant Foreign Address <p>NOTE: Once these fields are entered the application will be rejected (R 25).</p>
Single or Family Pack?	<p>Refers to the input of either a single Form W-7 application or a group (Family Pack) of related applications that are associated with a tax return. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Single ○ Family Pack 	
Is this the first W-7 in Family Pack?	Select the appropriate radio button Yes or No in response to the question.	Selection is based on the application that is being entered.
DLN of First W-7 in Family Pack	<p>The DLN is a 14 digit number that is assigned to each application once it has been processed through the RTS. The elements of the DLN are as follows:</p> <ul style="list-style-type: none"> ○ FLC: 20 (Austin) ○ Tax Class: 2 ○ Doc Code: 94 = W-7 (English) ○ Doc Code: 92 = W-7 (Spanish) ○ Julian Date: XXX-Batch Creation Date ○ Block Series: 000-299 without return and 300-999 with return 	<p>This field is available only if the response to the preceding question is "No".</p> <p>The system will auto-populate the DLN of the next Form W-7 in the family pack after the first Form W-7 application has been submitted.</p>

	<ul style="list-style-type: none"> ○ Serial#: XX (00-49) ○ List Year: X 	
Notice/Correspondence Language	<p>Select one of the following from the drop down box based on the type of Form W-7 in hand:</p> <ul style="list-style-type: none"> ○ English ○ Spanish 	This field determines the language of any ITIN notices issued to the applicant.
Dependent Mailing and Foreign Addresses Same As Primary	<p>This field is enabled for Family Pack applications. Select the appropriate radio button Yes or No based on the information on Form W-7.</p>	If the address information for the dependent is the same as the primary (or first application in the Family Pack), selecting "yes" will allow the dependent address fields to auto-populate.
Submission Source	<p>This field identifies the originator of Form W-7. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Applicant Direct ○ Acceptance Agent ○ Certified Acceptance Agent ○ IRS Office <p>NOTE: Choose IRS office when:</p> <p>FA-DAS is attached, OR</p> <p>Form W-7 "FOR IRS USE ONLY BOX" shows IRS employee number, AND</p> <p>TAC received date stamp is present.</p>	<p>The Submission Source determines who receives ITIN related correspondence/ notices:</p> <ul style="list-style-type: none"> ○ If "Applicant Direct" is selected, the system will generate correspondence to the applicant using the mailing address for Form W-7. <p>If the application is submitted by a "Delegate", the submission source will be treated as Applicant Direct.</p> <ul style="list-style-type: none"> ○ If "Acceptance Agent" is selected, the system will generate correspondence to the applicant and the Acceptance Agent if authorized to receive taxpayer correspondence. The mailing address of the applicant and the AA's address of record will be used. <p>EXCEPTION: If Acceptance Agent is a Financial Institution, the</p>

		<p>correspondence will only be generated to the AA.</p> <ul style="list-style-type: none"> ○ Enter the EIN in the AA EIN field. If the EIN is invalid, follow the RTS response: <i>"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct. "</i>. If RTS determines the AA is a CAA, follow the RTS response: <i>"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct. "</i> <p>The field "AA Office Code" is required when an AA EIN is present. Follow the RTS response <i>"The AA Office Code found in the manual input box is not valid. Please enter a valid code or select 'Not Found' from the AA Office Code drop down"</i>. A notice will only generate to the applicant for these cases.</p> <ul style="list-style-type: none"> ○ If Certified Acceptance Agent (CAA) is selected, correspondence is generated to both the applicant and the CAA using the applicant's mailing address and the CAA's address. Select "Yes" or "No" to the RTS query <i>"Valid CAA Certificate of Accuracy attached?"</i> Enter the EIN in the "CAA EIN" field. ○ If "IRS Office" is selected, the system will generate correspondence to the applicant using their mailing address.
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Tax Return Attached?	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, but attached to the Single ○ Yes, but attached to the Family Pack ○ No <p>CAUTION: Form 1040NR with entries on any line (for example only line 22 is completed) should be considered a valid return. Do not reject.</p> <p>NOTE: Select "no" If Form 1040PR or Form 1040SS is attached as these applicants qualify for a SSN. Enter "Form 1040PR" or "Form 1040SS" in the Remarks Screen. Flag the case for the Lead to override and change the R 17 to R 07.</p> <p>EXCEPTION: If Form 1040PR or Form 1040SS is attached, and</p> <ul style="list-style-type: none"> - current address is Puerto Rico, AND - SSA denial letter is attached, <p>select the appropriate "yes" as these applicants qualify for an ITIN.</p>	<p>Select "Yes" if box "c" applies, and multiple returns are attached for the applicant and the date of entry matches at least one of the tax return periods.</p> <p>Select "No" when any of the following conditions apply:</p> <ul style="list-style-type: none"> ○ A tax return is not present, or ○ The applicant is not listed on an attached tax return, or ○ You can not confirm that the person on an attached tax return is the same person on the Form W-7, or ○ Box "c" applies and date of entry is after the tax period of attached tax return listing the applicant. Enter in Remarks, "DOE after year of tax return" ○ Form W-7 is from the taxpayer filing under the Tax Return Extension Filing temporary exception (see IRM 3.21.263.4.6) and all required documents are not present. Update the Remarks Screen to explain what documents are missing for this temporary exception.
Does Applicant Name Match Tax Return?	<p>Radio button selections are Yes or No.</p> <p>CAUTION: Do NOT select "No" for any reason as an incorrect status will generate. See preceding instructions for "Tax Return Attached?"</p>	<p>Always select "Yes" to confirm that the applicant is listed on the tax return.</p> <p>Applicant must be listed on at least one of the tax returns in a "dual status" same year tax package.</p>

W-2 Attached?	Radio button selections are Yes or No .	Select "Yes" or "No" as appropriate.
Is the name on the W-2 the Same on the Tax Return?	Radio button selections are Yes or No .	<p>Select "Yes" if the Form W-2 name matches the name on the tax return or proof of Form W-2 identity or income is attached.</p> <p>Select "No" if the Form W-2 name differs, is altered, or has been whited-out or if the only item of income or credit shown on the return is not that of the applicant.</p>
Tax Return Type	<p>Select one of the following from the drop down box for the earliest tax return year on which the applicant is claimed:</p> <ul style="list-style-type: none"> ○ 1040 ○ 1040A ○ 1040EZ ○ 1040NR ○ 1040NR-EZ ○ 1040X 	Choose the tax return type for the return annotated "dual status". If both or neither is annotated ("dual status" statement attached), choose Form 1040NR.
Tax Return Year	<p>Enter the tax return year. If multiple tax returns are attached enter the earliest tax year for the applicant.</p> <p>EXAMPLE: Single Form W-7 applicant has returns attached for 2008 and 2009. Enter 2008.</p> <p>CAUTION: The tax year for individual members of a Family Pack may be different.</p> <p>EXAMPLE: Tax returns are attached for 2007, 2008 and 2009. Primary applicant</p>	<p>Enter any year from the previous 12 years up to the present year. If tax return is earlier than 12 years, input the earliest year RTS will accept.</p> <p>REMINDER: The tax Return Extension Filing is a temporary exception to the interim procedures for taxpayers with an approved extension to file tax year 2011. See IRM 3.21.263.4.6. When multiple tax year returns are received with the required documents for this exception, one of the tax years must be 2011.</p>

	is listed on all returns. Enter 2007 for the primary. A dependent is listed only on the 2008 and 2009 return. Enter 2008 for the dependent.	
Is the Tax Return Valid?	Select the appropriate radio button Yes or No .	Select "No" only if the return does not have any information to establish a tax reporting or filing requirement (no tax liability). Otherwise, select "Yes". Select "yes" even when you have a family pack and multiple returns are attached (at least one must be valid) but the dependent W-7 applicant is only listed on an invalid return). See IRM 3.21.263.5.3.2 for more information on valid tax returns.
Invalid Tax Return Reason	<p>If the answer to the preceding question is No, the system will enable the drop down box below. Select one of the following:</p> <ul style="list-style-type: none"> ○ Tax return not signed <p>NOTE: This is no longer a valid selection.</p> <ul style="list-style-type: none"> ○ Cannot calculate tax liability on the tax return (no numbers present or zeros on all lines). Note: Tax return includes schedules and attachments.) 	Be careful when reviewing Form 1040NR. If any entries are present (i.e., Line 22), the return is valid.
Number of Additional Tax Returns Attached	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ 0 ○ 1 ○ 2 	Pertains to additional tax returns that list the applicant.

	<ul style="list-style-type: none"> ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	
Number of W-7 Associated to the Tax Return	<p>Select one of the following from the drop down box based on the number of Form W-7 applicants that are listed on the tax return for the year noted in RTS:</p> <ul style="list-style-type: none"> ○ 1 ○ 2 ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	Pertains to tax return year as noted on RTS.
IRS Office Employee Badge Number	<p>This field will be enabled when the submission source of the application is "IRS Office".</p>	<p>Enter the IRS employee badge number from Line 2 of the <i>For IRS Use Only Box</i> on Form W-7. The badge number represents the IRS employee who received the application and reviewed the documentation at the TAC.</p> <p>Format consists of two boxes with seven spaces:</p> <p>two in the first box and five in the second box with a dash in between. If the TAC employee omitted their badge number but additional information on the application, such as a TAC stamp and information in</p>

		the <i>For IRS Use Only</i> box clearly indicates that the application was received from a TAC, enter the number as all zeros. If the ID number is greater than seven, use the last 7 digits.
Next	Click on this button to process the information on the W-7 Preliminary Application Data Screen.	<p>If the information on this screen was entered correctly, the system will direct you to the W-7 Application Data Screen to continue entering the application.</p> <p>If the information on this screen was not entered correctly the system will prompt you to reenter the required information.</p>
Cancel	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>Click the Okay button and the system will direct you back to the ITIN Home Screen or,</p> <p>Click the Cancel button and the system will return you back to the current screen.</p>

IRM 3.21.263.8.3.2.1 "ID Certification", Provided instructions for Form W-7 with returns and SEVIS forms but only copies of ID.

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

W-7 Application Input Screen Content	Instruction
<p>Add Document</p> <p>NOTE: if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting Identification Documentation.</p>	<p>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.</p>

Edit	<p>Click "edit" to change information for a supporting document or view fields not shown in the table.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
Remove	<p>Click this link on the W-7 Application Input Screen to remove a document in the Supporting Identification Documentation section.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
<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> <p>NOTE: If the only document attached is not listed on the COA, do not enter the documents.</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 <p>NOTE: If visa information is required (for example, exception 2 or reason code "f" or "g"), and the TAC copy of the passport shows visa, type,</p>


	<p>and number, enter the visa information.</p> <ul style="list-style-type: none"> ○ 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 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 <p>REMINDER: CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".</p> <ul style="list-style-type: none"> ○ Certified by the issuing agency <p>NOTE: Select "certified by the issuing agency" when foreign ID is certified by U.S. consul or embassy employees.</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> <p>CAUTION: If a SEVIS application also has a COA attached, select "CAA reviewed".</p> <p>NOTE: AAs can only submit original or copies of ID certified by the issuing agency for all applicants (primary, secondary, and dependents). Choose "original" or "certified by the issuing agency" for the corresponding version of ID submitted by the AA.</p>

	<ul style="list-style-type: none"> ○ Notarized by State Department employee <p>NOTE: Consider "JAG" and "DOD" (Department of Defense) stamps as notarized documents and select this option</p> <ul style="list-style-type: none"> ○ Foreign notaries under the Hague Convention with an Apostille attached ○ Notarized by a U.S. notary state authority ○ CAA Reviewed <p>REMINDER: CAAs can only review original/certified copies of ID for primary and secondary applicants. Copies of this ID for primary/secondary applicants with the COA indicate the CAA reviewed the ID.</p> <ul style="list-style-type: none"> ○ TAC and Tax Attaché Reviewed <p>NOTE: ID should be original/certified copies with these exceptions: - Designated TAC offices review original passports and national ID cards ONLY. Participating IRS TAC offices are listed at Designated TAC Offices.</p> <p>#</p> <div style="background-color: black; width: 200px; height: 40px; margin: 10px 0;"></div> <div style="background-color: black; width: 200px; height: 40px; margin: 10px 0;"></div>
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	<div data-bbox="812 189 1299 346" data-label="Image"> </div> <div data-bbox="760 384 789 415" data-label="Text"> <p>#</p> </div> <div data-bbox="812 451 1307 667" data-label="Text"> <p>CAUTION: When original ID is reviewed by designated TAC, Tax Attache, or CAA, update the Remarks Screen or Comments Field with <i>"original ID reviewed by TAC (or Tax Attache, or CAA)"</i></p> </div> <div data-bbox="760 709 1055 741" data-label="List-Group"> <ul style="list-style-type: none"> ○ None of the Above </div> <div data-bbox="812 783 1307 1108" data-label="Text"> <p>NOTE: Select "none of the above" for copies of ID scanned into the Correspondence Imaging System (CIS) or when a tax return is attached with SEVIS forms and copies of ID. ID must be original or copies certified by the issuing agency. Update remarks with the reasons for this selection.</p> </div> <div data-bbox="711 1255 1295 1476" data-label="Text"> <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". JAG submissions must include a COA to be considered CAA</p> </div> <div data-bbox="711 1585 1307 1837" data-label="Text"> <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> EXCEPTION: If CAA:</p> </div>
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	<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 "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>
Is the ID Valid?	<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"> ○ # [REDACTED] .# <p>Select "Yes, viewed documents" when no questionable features are identified and:</p> <ul style="list-style-type: none"> ○ The valid document meets all documentation requirements, OR ○ A valid visa or signed passport is presented, OR ○ All review columns of the FA Document Action Sheet are marked "yes" or "n/a" ○ No questionable features are identified. ○ School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2

	<p>EXCEPTION: a school letter from a nursery or kindergarten is acceptable for children under the age of 6 and no transcript or grades are required. If a date of entry is required for the applicant, the school record must be from a U.S. facility.</p> <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, etc. ○ CAA sends copies of dependent ID <p>REMINDER: Original or certified copies of ID is required for all dependents</p> <ul style="list-style-type: none"> ○ # [REDACTED] # ○ School records are only a school letter without an official report card or transcript, or applicant is age 18 or older. ○ Medical or school records are not current ○ 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. ○ The school or medical record is NOT from a U.S. facility, a date of entry is NOT present when required, and the
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	<p>applicant is from a country other than Mexico, Canada, or India.</p> <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>NOTE: The same envelope can be used to return both non-questionable/non-W2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope.</p> <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	Choose the appropriate issuing country from

	<p>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>
Visa Classification	<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.</p> <p>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>NOTE: For SEVIS applications with visa information present or copies attached, select "certified by the issuing agency" as the ID certification.</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
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	<p>information present</p> <ul style="list-style-type: none"> ○ 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. The visa ID number is the control number in the upper right of the Teslin or Lincoln visa. For the border crossing card/visa, the visa ID number is the VBUSA number in the lower left. Enter VBUSA and the numbers that follow.</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. 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 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>
Does the Document need Translation?	Choose the appropriate radio button Yes or No .

IRM 3.21.263.5.3.4.2.1	<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>	Choose the appropriate radio button Yes or No .
ID Number	<p>Enter the ID number of the document if available. The passport number is titled "<i>passport no</i>" and appears in the upper right corner.</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
Submit ID Documentation	Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.
Cancel	<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. ○ Click the Cancel button and the system will return back to the current

	Screen.
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IRM 3.21.263.8.3.2.5.1(1), Deleted "Exception" statement.

1. Use the table below to enter the street address information from the Form W-7 line 2.

If...	Then...
The address on Line 2 is less than 35 characters,	<p>Enter the address in the <i>Address 1</i>.</p> <p>CAUTION: Private mail box (PMB) addresses are not acceptable as they are the address for a private mail box company, not an individual. For example, 123 Oak Street PMB 15, Anytown, AZ 12345 is not an acceptable address. Use the rules below to enter another complete domestic P.O. Box or address from the tax return, if available. If no valid address can be found, enter the full PMB address and flag the case for the lead to override to S 05.</p> <p>EXCEPTION: For primary applications with reason code "c", flag for lead to override to S 23 (spouse and dependents will generate S 25).</p>
The address on Line 2 is more than 35 characters,	<p>Use <i>Address 1</i> for additional information such as the building name, in-care-of (c/o) name, PO Box, apartment number, etc.</p> <p>Enter the physical (street) address in the <i>Address 2</i> field.</p> <p>CAUTION: the street address must appear directly above the city, state, and zip code lines.</p>
Two addresses are present on Line 2,	Check the tax return. If only one address is present on the return, enter that address. If both are present, enter the first address using the previous procedures (above).

A PO Box and street address are present on Line 2,	Check the tax return. If only one of the addresses is present on the return, enter that address; If both are present, enter the P.O Box.
An in-care-of name is on Line 2,	Enter the name following in-care-of (c/o) as "c/o name" in <i>Address 1</i> . Enter the street address in <i>Address 2</i> .
In-care-of (c/o) is in front of a street address on Line 2,	Omit in-care-of or c/o. Enter the address based on the number of characters.
Line 2 is blank or has an incomplete address,	Check Line 3 of Form W-7 for an address. If Line 3 has a complete address, enter the address from Line 3 to both the current mailing address and foreign mailing address sections.
Line 2 contains a foreign address,	Enter the address as shown on Line 2 of Form W-7 if there is no domestic address on Line 3. Enter in Line 2 the Line 3 address if it is a domestic address.
A complete address is not present on Line 2 or Line 3 for primary or secondary W-7 applicants who are also the primary and secondary names on the tax return but the attached tax return has a complete address,,	Enter that address. REMINDER: Be alert for apartment numbers that are omitted from the Form W-7 but appear on the tax return.
A complete address is not present on Line 2 or Line 3 for dependent applicants but the birth certificate clearly establishes a parent-child relationship between the dependent and the primary or secondary taxpayer listed on the tax return,	Enter the address from the tax return.
A complete address is not found,	Leave the Mailing address fields blank. Enter "Mailing address needed" in remarks. REMINDER: Leaving fields <i>Address 1</i> and <i>Address 2</i> blank will result in a reject

	(R 98).
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IRM 3.21.263.8.3.2.7(1) Applicant Country of Birth and Applicant Country of Citizenship, Added to choose country of birth from the drop down box and added hyperlinks to Exhibit 16.

1. Use the table below to enter the data from these Form W-7 lines to RTS.

W-7 Application Input Screen Content	Instruction
Applicant Date of Birth (DOB) IRM 3.21.263.5.3.5.7	Enter applicants date of birth using U.S. (MMDDYYYY) format. MM=1 to 12 DD= 1 to 31 If found to be in a format other than U.S., then perfect before entering. EXAMPLE: British format = DD/MM/YYYY April 26,1954 = 26041954
Applicant Date of Death (DOD) IRM 3.21.263.5.9.2	Enter applicants date of death using U.S. MMDDYYYY format. MM=1 to 12 DD= 1 to 3 Attached documentation (death certificate etc.) may be helpful in determining the applicant's DOD. If found to be in a format other than U.S., then perfect before entering. EXAMPLE: British format = DD/MM/YYYY April 26,1954 = 26041954
Applicant Country of	Choose applicant's country of birth from the drop

Birth (COB)	<p>down box. See also Exhibit 3.21.263-16.</p> <p>Enter "GM" for Germany and "RS" for Russia if the specific country part is not otherwise specified</p>
Applicant State/Province of Birth	Enter the applicant's state/province of birth. For Canadian provinces, see Exhibit 3.21.263-17. For Mexican provinces, see Exhibit 3.21.263-18.
Applicant Gender	<p>Choose Male or Female</p> <p>Enter based on the following:</p> <ul style="list-style-type: none"> ○ If no box is checked, enter gender based on documentation. ○ If both boxes are checked, enter gender based on documentation. ○ If one box is checked, but does not match documentation, leave blank. ○ If unable to determine, leave blank.
Applicant Country of Citizenship (COC)	<p>Choose applicant country of citizenship from the drop down box. See also Exhibit 3.21.263-16.</p> <p>Enter based on the following:</p> <ul style="list-style-type: none"> ○ If no country is listed and information is not available on a passport, make no entry. ○ If different from information on passport, enter information from passport. ○ Enter "GM" for Germany and "RS" for Russia if the specific country part is not otherwise specified.
Applicant Other Country of Citizenship	If applicant has dual citizenship, then choose additional country of citizenship from the drop down box.
Applicant Foreign Tax ID	Enter Foreign Tax Identification Number if provided by the applicant. Examples include Canadian social and insurance numbers or German identification numbers.
Visa Classification Drop Down Box	This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.
Visa ID Number	This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.
Visa Expiration Date	The date is in MMDDYYYY format. Values are 1

	to 31. This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.
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IRM 3.21.263.8.3.2.10(1) "Valid AA Certificate of Accuracy Attached?", added "identification" to the word documents and deleted bullet about filing under the 2011 tax return extension.

1. Use the table below to make entries from the "**Acceptance Agent's Use ONLY**" area of the Form W-7.

W-7 Application Input Screen Content	Instruction
AA Date Signed	Enter date signed in MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31
AA EIN	Enter the AA's EIN.
AA Office Code	When the user enters the AA's EIN, RTS will auto populate the AA's office code drop- down box. Select one of the AA's office code(s) provided in the list. Additionally, the drop down will populate with "Not Found" so that the user may select this option if the office code(s) does not match the documentation or an office code is not available in the documentation. NOTE: If the CAA EIN does not populate with office codes and the information is missing from the Form W-7 or COA or incorrect due to obvious error (e.g., transposition of numbers), use the AA search feature to check for the Authorized Representative.
AA Company Name	This is systemically generated when the AA's office code is entered.
AA Legal Name	This is systemically generated when the AA's office code is entered.
AA Title	This is systemically generated when the AA's

	office code is entered.
AA Phone Number	This is systemically generated when the AA's office code is entered.
AA Fax Number	This is systemically generated when the AA's office code is entered.
Valid AA Certificate of Accuracy attached? NOTE: This field is automatically disabled if the submission source on the Preliminary W-7 Input Screen is Acceptance Agent.	<p>Choose one of the following</p> <ul style="list-style-type: none"> ○ Yes or ○ No <p>to confirm if a Certificate of Accuracy (COA) is valid.</p> <p>CAUTION: Form 14194, titled Form W-7 (COA), is the only acceptable COA.</p> <p>NOTE: To determine if the COA is signed by a valid representative/authorized party, check the AA View Screen for the name of the responsible party and status of the AA agreement:</p> <ul style="list-style-type: none"> ○ Select "Yes" if the COA meets requirements ○ Select "No" if the COA does not meet requirements such as attaching required identification documents as listed in IRM 3.21.263.4.6. <p>NOTE: No action is required for additional supporting ID that is not needed to meet the ID requirements. This additional ID does not impact the COA and does not require input in the Supporting Documentation Table. For example, a valid passport and an expired national ID card are attached. The valid passport is the only ID needed. Do not consider or enter the expired national ID card.</p>

IRM Exhibit 3.21.263-16, Added statement that the Country Code Table is not for use in an address.

Country Code Table	
NOTE: Not for use in an address. This list appears in the RTS drop down lists for:	
<ul style="list-style-type: none">- Country of Citizenship- Country of Birth- Issuing Country (for ID)	