DATE: 02/03/2015

NUMBER: WI-03-0215-0260

SUBJECT: Changing Reason for Filing Boxes, Gender, and Typos in Addresses

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

CHANGE(s):

IRM 3.21.263.5.3.5.2(2), (4), and (6) revised for reasons for applying.

1. This area on Form W-7 describes the reason the applicant is submitting the application.
2. In most circumstances, the applicant will check only one box; if the applicant is claiming treaty benefits, two boxes should be checked.

   EXCEPTION: When reason for applying "a" is selected and Exception 1 or 2 are selected, then box "h" must be checked.

   When reason for applying "f" is selected and no tax return is attached, then reason for applying box "h" must be checked and Exception 2 must be checked.

   If box "a" or "f" are checked, then box "h" should also be checked. If applicable, the treaty country and treaty article should be present.

   If only box "h" is checked, one of the five (5) exceptions (Exception 1, 2, 3, 4 or 5) must be present.

   NOTE: If two boxes are checked, one of the boxes MUST be box "h" unless "military overseas." If two or more boxes "a" through "g" are checked, circle in red the incorrect reason for applying so that the correct reason for applying is apparent on the W-7. Review the application package (Form W-7, tax return, and all attachments) to determine the correct box. For example, if applicant checked box" c,"" d", and" h" and the applicant's birth certificate shows a parent to have the same name as written on the dotted line next to boxes "d" and "e", circle box "c".

   CAUTION: If:
   - No tax return is attached, **AND**
   - Applicant checked reason for applying box" d "or" e " **AND**
   - Applicant also checked box "h" **AND**

- Applicant is "military overseas",
then circle in red box "h."

3. Any individual who is not eligible to obtain a SSN but who must furnish a taxpayer identification number to the IRS must apply and indicate the reason they are applying for the ITIN.
4. If the reason for applying is to file a U.S. tax return, a valid tax return **must be submitted** with the application for the ITIN to be issued, unless Exception criteria is met or applicants are secondary filers and/or dependents of taxpayers who previously filed tax returns with unresolved TIN issues.
5. If applicant failed to check a reason box for applying or checked the incorrect box and review of the application package indicates the applicant is applying for specific reason boxes, edit the reason for applying box(s) on Form W-7 and enter on RTS. When in doubt, see your lead.

   REMINDER: Reasons for applying should never result in erroneous automatic ITIN assignment.

6. The table below list the *Reasons for Submitting Form W-7* as outlined on the application and identifies requirements. Use the table to select reason boxes when none are selected or to correct reason boxes.

Reason Box	Description	When to Edit Reason Box	Return Required	Requirements
a	Nonresident alien required to obtain ITIN to claim tax treaty benefits This is an applicant that has a need for an ITIN other than filing a tax return **NOTE:** If a return was attached, give the case to your lead to re-batch as "with return." If a return is attached, do **NOT** process as SEVIS regardless of documentation provided.	If this is the only one checked by the applicant, either check "h" if Exception 1 or 2 documentation is attached, or circle this box and check the correct reason. That determination depends on whether or not a tax return is attached.	No	o Used with box "h" o Treaty country and article number must be present o Exception number 1 or 2 o Valid exception documentation. See Exception Tables below.

b	Nonresident alien individual who is required to file a U.S. tax return or who is filing a tax return only to claim a refund This is a Non-resident alien filing a U.S. tax return.	o If there is a U.S. mailing address and a Form 1040 series return, change to" c" o If no tax return is attached and exception documentation is present, change to "a" and "h "for exception 1 or 2 criteria. o If complete foreign mailing address and country code are present, select this box. **NOTE:** If a valid tax return is not attached, R 17 generates.	Yes	o Form 1040 series return is submitted. o Complete foreign address is required.
c	U.S. resident alien (based on	o If mailing address is	Yes	o Form 1040 series return is

	days present in the United States) filing a U.S. tax return This is a foreign individual filing a tax return that is living in the U.S.	in the U.S., (unless COC and COB are Mexico), select this box. If a valid tas return is not attached, R 17 generates. o Change to reason "h "when no tax return is attached **AND** exception documentation is attached. Write in the exception number. If exception "1" or" 2," also check box "a "or" f."		submitted o Date of entry (DOE) required on Line 6d o Applicant's mailing address must be in the U.S.
d	Dependent of U.S. citizen/resident alien Dependent listed on a domestic Form 1040 series return	o If multiple boxes are checked including "d "or" e "and a valid SSN/ITIN and name are present, determine the	Yes	o Form 1040 series return is submitted unless "Military Overseas" is selected o Applicant must be listed on tax return as a dependent. o Date of entry required on Line 6d (unless

		relationship (dependent or spouse) based on review of the application package. Select the appropriate box "d "or "e. " o If multiple boxes are checked and a valid SSN/ITIN and/or name is **NOT** present, determine the relationship (dependent or spouse) based on review of the application package. Select appropriate box" d "or "e "and circle out the inappropriate boxes. Allow the system to		resident of Canada or Mexico or "Military Overseas") o Name and TIN (SSN, ITIN) of U.S. person (must be primary or secondary taxpayer) must be entered to right of box "e" and must be valid.

		reject R 08 for missing SSN or ITIN or name of U.S. person. o If multiple boxes other than "d "or "e "are checked and name and SSN/ITIN of U.S. person is present on the write-in line, determine the relationship (dependent or spouse) based on review of the application package. Select the appropriate box(s) and circle out the inappropriate box(s). o If no box is checked but the name and SSN/ITIN of U.S.		

		person is present on the write-in line, determine their relationship (dependent or spouse) based on review of the application package. Select the appropriate box "d "or "e".		
e	Spouse of a U.S. citizen/resident This is a spouse listed on a domestic 1040 Series return.	o If multiple boxes are checked including "d "or" e "and a valid SSN/ITIN and name are present, determine the relationship (dependent or spouse) based on review of the application package. Select the appropriat	Yes	o Generally 1040 series return is submitted unless "Military Overseas" o Applicant must be claimed as an exemption on U.S. citizen / resident return or filing a joint return with a spouse who is a U.S. citizen or resident. o Applicant not required to live in the U.S. if they elect to report worldwide income. o Name and TIN (SSN, ITIN) of U.S. person (primary) must

		e box "d "or "e. " ○ If multiple boxes are checked and a valid SSN/ITIN and/or name is **NOT** present, determine the relationship (dependent or spouse) based on review of the application package. Select appropriate box" d "or "e "and circle out the inappropriate boxes. Allow the system to reject R 08 for missing SSN or ITIN or name of U.S. person. ○ If multiple boxes other than "d "or "e "are		be entered to right of box "e" and must be valid.

		checked and name and SSN/ITIN of U.S. person is present on the write-in line, determine the relationship (dependent or spouse) based on review of the application package. Select the appropriate box(s) and circle out the inappropriate box(s). o If no box is checked but the name and SSN/ITIN of U.S. person is present on the write-in line, determine their relationship (dependent or spouse) based on review of		

		the application package. Select the appropriate box "d "or "e".		
f	Non resident alien student, professor or researcher filing a U.S. tax return or claiming an exception This is a foreign individual who is a bona fide student, professor or researcher coming temporarily to the U.S. solely to attend classes at a recognized institution of education, teach, or perform research. **REMINDER:** Dependents can claim Reason for Filing Box "f" if claiming exception 2b SEVP. See IRM 3.21.263.5.3.5.2 under exception 2b SEVP.	If line 6g is completed with the name of the college, university, or business associated to the U.S. visa classification, select this box.	Yes (if filing a tax return) No (if filing exception "2".	o A tax return is not required if box "h" is checked and applicant claims exception 2 and provides supporting exception documentation. **NOTE:** Applicants do **NOT** have to claim treaty benefits under exception 2 reasons "f" & "h". o Line 6a country of citizenship required. o Line 6c Type of U.S. visa required. o Line 6d Date of Entry required. o Line 6g College, university or company information required o Treaty country and article number required ONLY

				if the applicant is claiming the benefits of a tax treaty. ○ A U.S. visa is required unless the foreign address is Canada, Mexico, or Bermuda. ○ A valid passport is required. ○ Either a SSA reject letter, Form 8233 or a letter from the Designated School Official (DSO) stating that applicant will not be employed in U.S. must be attached as supporting documentation. **NOTE:** the letter from the DSO may include SSA denial information. See IRM 3.21.263.8.3.2.3 "Document Type".
g	Dependent/spouse of a nonresident alien holding a U.S. visa These are the dependents and	If a valid U.S. tax return is attached and U.S. visa (certain exceptions apply), select this box.	Yes	○ Line 6d DOE is required. ○ Generally, a valid U.S. visa (visa type, visa number, visa expiration date)

11

	spouses of individuals filing a Form 1040NR tax return.	**CAUTION:** Do **NOT** select g if applicant is part of a family pack.		is required for dependent or spouse. Note the visa information is often contained in the passport. o A U.S. visa is required unless the foreign address, country of birth **AND** the country of citizenship is Canada or Mexico. o A valid passport is required unless the foreign address, country of birth **AND** the country of citizenship is Canada or Mexico.
h	Other/additional information If the reason for the ITIN is not described in box "h," determine if exception "1" or "2" applies and check box "a". If exception 2 criteria is attached, check box "f" if applicable. Box "h" can be	o Box "a" or "f "must be checked if applicant is claiming a tax treaty o Box "h" can be the only box checked if exceptions 1,2,3,4 or 5 are written next to	No	o Exception criteria is specified here o If boxes "a" through "g" are not checked, the reason for applying may be outlined here. **NOTE:** Applicants requesting an EIN (Form SS-4) are not eligible for an ITIN.

	checked alone with exceptions 1, 2, 3, 4, or 5.	box" h" and supporting document ation is attached. ○ If box "a" is checked, select box" h." **NOTE:** Circle in red box "h "when: - No tax return is attached **AND** - Applicant checked reason for applying box "d" or "e," **AND** - Applicant also checked box "h", **AND** - Applicant is "military overseas"		

IRM 3.21.263.5.3.5.8(1) provided instructions when applicant indicates gender other than male or female.

1. This entry identifies the gender of the applicant. Refer to the table below for guidance on the gender.

If...	Then...
No box is checked,	Review supporting identification documentation to determine gender. Edit as appropriate and enter on RTS.
Both boxes are checked,	Review supporting identification documentation to determine gender. Edit as appropriate and enter on RTS.
Unable to determine gender,	Take no action.

If gender other than male or female is noted on Form W-7 or supporting identification documents,	Take no action.
One box is checked and the entry does not match the information on one or more supporting documents,	Leave blank. **CAUTION:** Do not base this change solely on a picture. The gender must be noted on the document.

IRM 3.21.263.8.3.2.2(1) "Reason for submitting W-7" revised instructions for box "h."

1. Use the table below to input the reason for submitting the Form W-7 from the Form W-7 reason box area.

W-7 Application Input Screen Content	Instruction
Remarks	The remarks field is used to enter information not captured on any other ITIN RTS field during initial input or during editing. See Exhibit 3.21.263-49 for a listing of common RTS acronyms and meanings.
	Begin all entries in this field with the actual date that you are entering the remarks in MMDDYY format and end the entry with two slashes (//). For example, if today is 013115, begin the entry with "013115 Remarks //"
	NOTE: If instructions state the actual text for an entry to the Remarks Screen and the text is in quotation marks, input the text exactly as shown.
	Reasons for inputting Remarks include:
	o Exception document is incomplete or invalid (for example, LLC EIN missing, 2a missing Form 8233,

	etc.) ○ SEVP documentation incomplete, for example, SEVP letter is not dated or signed ○ Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3 ○ Driver's License annotated "Not for ID Purposes" - ○ MDR inquiries -IRM 3.21.263.5.9.7 ○ Form 8821 (TIA) - IRM 3.21.263.5.3.5.17 ○ 1040 PR / SS tax return attached - IRM 3.21.263.8.3.1 ○ Questionable Documents - IRM 3.21.263.5.3.4.4 # ○ Suspense Inventory unresolved conditions - IRM 3.21.263.5.10.5 ○ For additional original documents provided beyond the requirement that are on the list of thirteen, enter the corresponding document code in remarks. For example, enter "16" for U.S. Driver's License. ○ For additional original documents provided beyond the requirement that are not on the list of thirteen, enter the document type in remarks. Make entries such as *marriage license received,* etc. **NOTE:** Enter the document type and document code (if applicable) for any additional valid and current original or copy of ID that is certified by the issuing agency.
Reason for submitting W-7 IRM 3.21.263.5.3.5.2	Choose one of the following check boxes: a. Nonresident alien required to obtain ITIN to claim tax treaty benefit b. Nonresident alien filing a U.S. tax return and not eligible for a SSN

	c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for a SSN
	d. Dependent of U.S. citizen/resident alien
	e. Spouse of U.S. citizen/resident alien
	f. Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for a SSN
	g. Dependent/spouse of a nonresident alien visa holder
	h. Other
	CAUTION: When "h" is selected and no other reason is also selected, a warning message will display: "Verify that no other reason for applying is required and ensure that Exception 3 or 4 is annotated in the write-in area".
	NOTE: If applicant is "Military Overseas", refer to" Exception " field below. Do **NOT** select reason "h."
	Enter the *Reason for Submitting W-7* as listed by the applicant.
	EXCEPTION: If applicant provides a valid tax return but failed to check a reason box for applying or checked the incorrect box, correct the reason for applying by editing Form W-7 and enter on RTS. When in doubt, see your Lead.
	If reason "g" is selected and applicant is from Canada or Mexico neither a passport or visa is required as long as the COB, COC, and foreign address match.

Other	Enter the other reasons for submitting a W-7 Application If you make an entry in this field, you must make a corresponding selection from the Exception drop-down box that directly follows. For example, if the written entry was "To obtain a drivers License", select "Not valid for federal tax purposes" from the Exception drop-down box.
Exception	Choose one of the following from the drop down box: o Exception 1. Passive income (Treaty benefits or third party withholding) o Exception 2. Other income (wages, salary, compensation) - treaty benefits or foreign student receiving scholarship or fellowship). o Exception 3. Third party reporting (mortgage interest). o Exception 4. FIRPTA (Disposition by foreign person of U.S. real property interest). o Exception 5. T.D. Form 9363. o Military Overseas- Application is for a Spouse/Dependents of military personnel on a foreign base. Tax return and date of entry are not required. o EIN - Effectively Connected Income (ECI) - Foreign individual with U.S. source (U.S. mailing address) business income seeking ITIN for EIN. o EIN - Non-effectively Connected Income (NECI) - Foreign individual with Non - U.S. source (foreign mailing address) business income seeking ITIN for EIN. o Deceased/Decedent-Valid selection for decedents and KITA. o Not valid for federal tax purposes.

	This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box.

If the applicant checked box "d" or "e" and documentation shows the application originated from a U.S. military installation outside of the U.S., select "Military Overseas". Do **NOT** select reason "h".

If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).

 NOTE: Slovakia and Slovak Republic are the same country. |
| Has the exception documentation been verified?

 NOTE: Only applies to exception criteria. | Choose the appropriate check box,

Select "yes" when any of the required exception documentation has been provided for the exception being claimed. If multiple documents are attached, only one has to be valid.

Select "no" when none of the required exception documentation has been provided. Select "no" when invalid exception documentation is attached. |
| Treaty Country | Select if Reason "a" is claimed.

Choose the appropriate treaty country from the drop down box.

 NOTE: Slovakia and Slovak are the same country. |
| Treaty Article | Enter the Treaty Article Number. |
| First name of U.S. citizen/resident alien

 NOTE: If the primary is not an applicant, once you | Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected. Otherwise, leave blank

If the application is a part of a Family |

enter the name for one application, the system will auto-populate the first, middle and last name of the U.S. citizen/resident alien along with their SSN/ITIN when the reason for submitting the W-7 is (d)," Dependent of U.S. citizen/resident" **and** the application is part of a family pack.	Pack that includes an application for the primary taxpayer (Reason "c"), enter the name and ITIN of the primary taxpayer **exactly** as listed on RTS. If the primary taxpayer is not applying for an ITIN, enter these fields using the name and TIN listed on the tax return. In both cases, this information must also be edited on Form W-7 if missing or incomplete.
Middle name of U.S. citizen/resident alien	Enter the middle name of U.S. citizen/resident alien See *First Name of U.S. citizen/resident alien* above
Last name of U.S. citizen/resident alien **NOTE:** do not enter suffixes if present	Enter the last name of the U.S. citizen/resident alien. See *First Name of U.S. citizen/resident alien* above
SSN/ITIN of U.S. citizen/resident alien	Enter the SSN/ITIN of U.S. citizen/resident alien. **NOTE:** Do not enter IRSNs in this field. See *First Name of U.S. citizen/resident alien* above

IRM 3.21.263.8.3.2.2(1) "Exception" revised instructions for" military overseas."

1. Use the table below to input the reason for submitting the Form W-7 from the Form W-7 reason box area.

W-7 Application Input Screen Content	Instruction
Remarks	The remarks field is used to enter information not captured on any other ITIN RTS field during initial input or during editing. See Exhibit 3.21.263-49 for a listing of common RTS acronyms

	and meanings.
	Begin all entries in this field with the actual date that you are entering the remarks in MMDDYY format and end the entry with two slashes (//). For example, if today is 013115, begin the entry with "013115 Remarks //"
	NOTE: If instructions state the actual text for an entry to the Remarks Screen and the text is in quotation marks, input the text exactly as shown.
	Reasons for inputting Remarks include:
	o Exception document is incomplete or invalid (for example, LLC EIN missing, 2a missing Form 8233, etc.) o SEVP documentation incomplete, for example, SEVP letter is not dated or signed o Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3 o Driver's License annotated "Not for ID Purposes" - o MDR inquiries -IRM 3.21.263.5.9.7 o Form 8821 (TIA) - IRM 3.21.263.5.3.5.17 o 1040 PR / SS tax return attached - IRM 3.21.263.8.3.1 o Questionable Documents - IRM 3.21.263.5.3.4.4 # o Suspense Inventory unresolved conditions - IRM 3.21.263.5.10.5 o For additional original documents provided beyond the requirement that are on the list of thirteen, enter the corresponding document code in remarks. For example, enter "16" for U.S. Driver's

	License.
	o For additional original documents provided beyond the requirement that are not on the list of thirteen, enter the document type in remarks. Make entries such as *marriage license received,* etc.
	NOTE: Enter the document type and document code (if applicable) for any additional valid and current original or copy of ID that is certified by the issuing agency.
Reason for submitting W-7 IRM 3.21.263.5.3.5.2	Choose one of the following check boxes: a. Nonresident alien required to obtain ITIN to claim tax treaty benefit b. Nonresident alien filing a U.S. tax return and not eligible for a SSN c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for a SSN d. Dependent of U.S. citizen/resident alien e. Spouse of U.S. citizen/resident alien f. Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for a SSN g. Dependent/spouse of a nonresident alien visa holder h. Other **CAUTION:** When "h" is selected and no other reason is also selected, a warning message will display: "Verify that no other reason for applying is required and ensure that Exception 3 or 4 is annotated in the write-in area". **NOTE:** If applicant is "Military Overseas", refer to" Exception "

	field below. Do **NOT** select reason "h."
	Enter the *Reason for Submitting W-7* as listed by the applicant. **EXCEPTION:** If applicant provides a valid tax return but failed to check a reason box for applying or checked the incorrect box, correct the reason for applying by editing Form W-7 and enter on RTS. When in doubt, see your Lead. If reason "g" is selected and applicant is from Canada or Mexico neither a passport or visa is required as long as the COB, COC, and foreign address match.
Other	Enter the other reasons for submitting a W-7 Application If you make an entry in this field, you must make a corresponding selection from the Exception drop-down box that directly follows. For example, if the written entry was "To obtain a drivers License", select "Not valid for federal tax purposes" from the Exception drop-down box.

Exception	Choose one of the following from the drop down box:
	
	   o Exception 1. Passive income (Treaty benefits or third party withholding)
	   o Exception 2. Other income (wages, salary, compensation) - treaty benefits or foreign student receiving scholarship or fellowship).
	   o Exception 3. Third party reporting (mortgage interest).
	   o Exception 4. FIRPTA (Disposition by foreign person of U.S. real

	property interest).
	o Exception 5. T.D. Form 9363.
	o Military Overseas- Application is for a Spouse/Dependents of military personnel on a foreign base. Tax return and date of entry are not required.
	o EIN - Effectively Connected Income (ECI) - Foreign individual with U.S. source (U.S. mailing address) business income seeking ITIN for EIN.
	o EIN - Non-effectively Connected Income (NECI) - Foreign individual with Non - U.S. source (foreign mailing address) business income seeking ITIN for EIN.
	o Deceased/Decedent-Valid selection for decedents and KITA.
	o Not valid for federal tax purposes.
	This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box.
	If the applicant checked box "d" or "e" and documentation shows the application originated from a U.S. military installation outside of the U.S., select "Military Overseas". Do **NOT** select reason "h".
	If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).
	NOTE: Slovakia and Slovak Republic are the same country.
Has the exception documentation been verified? **NOTE:** Only applies to exception criteria.	Choose the appropriate check box, Select "yes" when any of the required exception documentation has been provided for the exception being claimed. If multiple documents are attached, only

	one has to be valid.
	Select "no" when none of the required exception documentation has been provided. Select "no" when invalid exception documentation is attached.
Treaty Country	Select if Reason "a" is claimed. Choose the appropriate treaty country from the drop down box. **NOTE:** Slovakia and Slovak are the same country.
Treaty Article	Enter the Treaty Article Number.
First name of U.S. citizen/resident alien **NOTE:** If the primary is not an applicant, once you enter the name for one application, the system will auto-populate the first, middle and last name of the U.S. citizen/resident alien along with their SSN/ITIN when the reason for submitting the W-7 is (d)," Dependent of U.S. citizen/resident" **and** the application is part of a family pack.	Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected. Otherwise, leave blank If the application is a part of a Family Pack that includes an application for the primary taxpayer (Reason "c"), enter the name and ITIN of the primary taxpayer **exactly** as listed on RTS. If the primary taxpayer is not applying for an ITIN, enter these fields using the name and TIN listed on the tax return. In both cases, this information must also be edited on Form W-7 if missing or incomplete.
Middle name of U.S. citizen/resident alien	Enter the middle name of U.S. citizen/resident alien See *First Name of U.S. citizen/resident alien* above
Last name of U.S. citizen/resident alien **NOTE:** do not enter suffixes if present	Enter the last name of the U.S. citizen/resident alien. See *First Name of U.S. citizen/resident alien* above
SSN/ITIN of U.S. citizen/resident alien	Enter the SSN/ITIN of U.S. citizen/resident alien.

	NOTE: Do not enter IRSNs in this field.
	See *First Name of U.S. citizen/resident alien* above