IRM PROCEDURAL UPDATE

DATE: 02/25/2015

NUMBER: WI-03-0215-0383

SUBJECT: Correcting Typos/Omissions in Addresses

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

CHANGE(s):

IRM 3.21.263.5.10.4(3) and (7) revised to say update the address and reissue assigned/suspended notices if review shows typo or omission in the RTS address.

3. When ITIN mail containing original or copies of ID certified by the issuing agency is returned as undeliverable, research for a better address for the applicant. If a new address is found, update the RTS address. Input the old address in the Comments Field (limited to 100 characters) with entries such as *old address 1234 My Street, Anytown AZ 81234*.

   NOTE: Do **NOT** research for better addresses for undeliverable notices. Notice addresses are perfected and the notice reissued **ONLY** if a label with a forwarding address is present. Notices for assigned or suspended cases can be reissued if review of the case shows a typo or omission in the RTS address. See IRM 3.21.263.5.10.5 and IRM 3.21.263.5.10.8. Update RTS with the new address according to the directions for the RTS status in paragraph (9) below.

   Listed below are several research tools available to assist in working undeliverable mail containing ID.

Research Tool	Description
RTS	a. Research RTS on the *W-7 Search Screen* to locate the application. IRM 3.21.263.8.4.1 b. Click on the view link on the search results table to be directed to the W-7 Application View Screen, IRM 3.21.263.8.4.3. c. Change or correct (e.g., obvious misspelling of street name or incorrect address format or symbols used) address if necessary using the *W-7 Edit Screen.*, IRM 3.21.263.8.4.4. Make address changes as appropriate in RTS based on the current status of the application and record

	information in the Comments Field or Remarks Screen as directed in paragraph (9) below.
IDRS	Research address in IDRS (if necessary) using Command Codes (CC) INOLES, NAMES, IMFOLE, ENMOD (if necessary). Compare the notice or envelope address to the address listed in IDRS. Make address changes as appropriate in RTS based on the current status of the application and update the Comments Field or Remarks Screen as directed in paragraph (9) below. **NOTE:** For additional information on IDRS Command Codes, refer to http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/idrs_command_codes_job_aid.htm **CAUTION:** CC IMFOLE and ENMOD will show the same information with the exception of pending transactions displayed on CC ENMOD (e.g., PN 014 transaction code indicates a recent address change that has not posted on Master File).
Zip Code book or USPS.com	Check ZIP code book or the USPS web site for zip code verification, correct designation (e.g., street, avenue, circle, etc.), directional indicator (e.g., N. Main Street, West 14th St., etc.), and correct spelling of street names. Make address changes as appropriate in RTS based on the current status of the application and update the Comments Field or Remarks Screen as directed in paragraph (9) below..

4. Check the undeliverable address against the ITIN application information entered on the RTS to verify accuracy. If Master File (MF) research indicates a different address, then re-address and re-send to the address of record on MF.

5. If the undeliverable mail has a Post Office Returned Mail Label (Yellow), check the yellow label on the envelope for a new address and correct as appropriate in RTS.

   NOTE: If the applicant has submitted a change of address through the Post Office, the yellow label will have the forwarding address.

6. Check envelope enclosures for other information.

   NOTE: Do **not** use old or previous addresses that are on documents such as drivers licenses, ID cards, etc.

7. Use information from Form W-7 and the tax return, if available, for the address review. Notices for assigned or suspended cases can be reissued if review of the case shows a typo or omission in the RTS address. See IRM 3.21.263.5.10.5 for suspended cases and see IRM 3.21.263.5.10.8 for rejected cases. See IRM 3.21.263.8.3.2.5 for address input instructions.

IRM 3.21.263.5.10.5(6) revised to instruct to correct typos or omissions in the address and reissue the notice.

6. If the applicant requests an address change, use the table below.

   NOTE: If the Form W-7 application package shows UND mail because of a typo or omission in the address, correct the address and re-issue the notice.
   - Select "update documentation" as the reason to change the address
   - Select "re-issue the notice" to issue the CP 566.

If ...	Then ...
Applicant requests address change with no other information submitted (is NOT responding to information requested in CP 566),	Do NOT change address. Attach the address change request to the front of the suspense file to consider when the applicant responds to the suspense notices OR becomes R99 status. whichever occurs first.
Applicant requests address change AND is also responding to CP 566,	Input the address to RTS when ALL of the following are present: ○ ITIN document locator ○ number ○ taxpayer full name ○ old address (must match RTS address) ○ new address ○ taxpayer signature (taxpayer signature is not required when applicant uses IRS generated notice to inform of an address update). If the address change request is missing ANY of the above, Form 8822 is required. Update the Remarks Screen with the requested address change and notate the missing information with entries such as address change req not signed, etc. After completing all required ITIN actions, prepare and attach Form 8822 from the

| | taxpayer. Leave the Form 1725 and attachments in the batch. |
| | Process the information submitted in response to the suspense notice. |

IRM 3.21.263.5.10.8(6) revised to state we can not reissue a notice or change an address for a rejected account.

6. Process applications in reject status as shown below. If applicant is:
   - Currently in reject status **AND**
   - New Form W-7 is attached **AND**
   - New Form W-7 application has all required data to allow ITIN assignment, then process the new application.

     NOTE: If the application will **NOT** assign, place the new Form W-7 on the front of the case for Clerical to re-batch.

     REMINDER: We can not re-issue a notice or change an address for a rejected account. Process the application request as shown above.