# IRM PROCEDURAL UPDATE

**DATE: 03/31/2015**

**NUMBER: WI-03-0315-0602**

**SUBJECT: Valid U.S. Driver License**

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

**CHANGE(s):**

**IRM 3.21.263.5.3.4.2(3) "U.S. Drivers License" added a note defining valid licenses.**

3.  The table below provides a general description of the 13 types of acceptable supporting identification documents.

| Type of Document | Definition | Features |
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| Passport | A travel document issued by a national government that identifies the bearer as a national of the issuing state (government) and requests that the bearer be permitted to enter and pass through other countries. | Passports usually contain the following bearer's information:<br><br>o  Full Name<br>o  Photograph<br>o  Date of Birth<br>o  Nationality<br>o  ID Number<br>o  Expiration Date<br>o  Other means of individual identification<br><br>**CAUTION:**  The bearer's signature is required if the passport has a signature field and does not have a statement such as *"the bearer is not required to sign"*. If the bearer's signature is required but missing, the passport is invalid. See IRM 3.21.263.8.3.2.1 "Is the ID Valid?"<br><br>**EXCEPTION:**  Signature requirements for minors and the age of minors vary from country to country. Some countries accept the child's printed name with the parent's signature; some countries |

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| | | require no signature or just a thumbprint for a minor's signature. If the passport for a minor dependent (under 12 years of age) is valid except for a missing signature or has a parent's signature or thumbprint, consider the passport signed and valid. |
| National Identification Card | A piece of identification (ID) issued by the holder's government that is designed to verify the aspects of a persons identity. It may also be called a National Identity document or if in the form of a small standard-sized card, an identity card (ID card). | National ID cards usually contain the following characteristics of the holder:<br><br>o Full Name<br>o Gender<br>o Nationality<br>o Date of Birth<br>o Photograph<br>o Thumb Print<br>o ID Number<br>o Signature<br>o Expiration Date<br><br>**NOTE:** May also be referred to as a Consular Identification Card (CID). |
| U.S. Drivers License<br><br>**NOTE:** A U.S. drivers license marked with restrictions such as "FEDERAL LIMITS APPLY " and "NOT FOR FEDERAL IDENTIFICATION" are valid. A card marked "DRIVER'S PRIVILEGE CARD" or "PERMIT" is not a driver license and should not be input as a driver license. See IRM 3.21.263.8.3.2.2. | A document issued by a state government granting the holder the permission to drive in that state. | U.S. drivers license will contain:<br><br>o ID Number<br>o Full Name<br>o Full Address<br>o Date of Birth<br>o Expiration Date<br>o Photograph<br>o Other physical characteristics of the holder |
| Civil Birth Certificate<br><br>**NOTE:** Required for | A vital record that documents the birth of a child. | The certificate itself usually includes most of the following information: |

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| applicants under age 18 unless passport is present. If the application indicates that civil unrest in the country of birth prevents securing a birth certificate, pull for the Lead. The Lead will elevate these through proper channels to the ITIN Policy Section for a determination. | | o Birth Name<br>o Date and time of birth<br>o Sex of the child<br>o Place and/or location of birth<br>o Names of the child's parents<br>o Birth weight and length<br>o A birth registration number or file number |
| Medical Records<br><br>**NOTE:** Medical records are acceptable **ONLY** for dependents under 6 years of age. | A medical record consists only of a shot/immunization record which documents the patient's name and chronological dates of the patient's medical history and care. | The medical record must contain the child's name, date of birth, and complete address. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information is not printed on the medical record, the medical record must be accompanied by a letter providing the required information on official letterhead and dated from the government authority, physician, hospital, or clinic who administered the latest care of the child. If applicant is from a country other than Mexico or Canada, I a DOE is required and the medical record must be from a U.S. facility. |
| Foreign Drivers License | A document issued by a government granting the holder the permission to drive in that Country. The International Driving Permit (IDP) is a supplement to a valid license. | Foreign drivers license usually contain:<br><br>o ID Number<br>o Full Name<br>o Full Address<br>o Date of Birth<br>o Photograph<br>o Other physical characteristics of the holder |
| U.S. State Identification Card | A document issued by a state government for identification purposes only. Most of these cards resemble U.S. drivers | U.S. State ID cards will usually contain:<br><br>o ID Number<br>o Full Name |

| | license. | o Full Address<br>o Date of Birth<br>o Expiration Date<br>o Photograph<br>o Other physical characteristics of the holder |
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| Foreign Voters Registration Card | A document that allows a citizen to check in with a central registry before being allowed to vote in elections. | The document will usually contain:<br><br>o Full Name<br>o Address<br>o District/Nationality |
| U.S. Military Identification Card | A U.S. Military identification Card or a Common Access Card is issued to active duty and reserve service members, employees, and contractors and is considered an identity document by the Department of Defense (DOD). Military dependents and retirees are issued a United States Uniformed Services Privilege and Identification Card (also commonly known as U.S. military ID, or less commonly abbreviated USPIC) and is an identity document issued by the DOD to identify a person as a member of the Armed Forces or a member's dependent, such as a child or spouse. | The document will usually contain:<br><br>o Photograph<br>o Full Name<br>o ID Number |
| Foreign Military Identification Card | A card issued to service members by the Country the service member is serving. | The document will usually contain:<br><br>o Full Name<br>o ID Number<br>o Signature |
| School Records | A school record is an official report card or transcript issued by the | The school record must be:<br><br>o Dated and contain |

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| School records are **ONLY** acceptable for dependent applicants under the age of 18. | school or equivalent of a Ministry of Education and signed by the school or ministry official.<br><br>**NOTE:** If the report card/transcript does not have all of the required information (school address, school or ministry signature, etc.) but an attached letter supplies the missing data, consider the school record valid. | o Student's name and<br>o Course work with grades, and<br>o Date of grading period(s), and<br>o School name and address (the address is considered complete if it has the facility's name, city, and state).<br><br>If applicant is from a country other than Mexico or Canada, a DOE is required and the school record must be from a U.S. facility.<br><br>**EXCEPTION:** School records for applicants under the age of 6 do not have to be a transcript or report card showing the course work or grades. For example, a dated letter from a nursery school or kindergarten with the school name and address showing the applicant attends is sufficient. An applicant is considered under age 6 if they meet the age requirement at any time during the school period that is identified on the document.<br><br>**NOTE:** An applicant is considered under 6 if they meet the age requirement:<br><br>- At any time during the school period **OR**<br>- On or before the date of a current nursery school or kindergarten letter. See IRM 3.21.263.5.3.4.2.2 |
| Visa<br><br>**CAUTION:** A U.S. visa proves nationality, not citizenship. These are not the same. | A citizen of a foreign country, wishing to enter the U.S., generally must first obtain a visa, either a non-immigrant visa for temporary stay, or an immigrant visa for permanent residence. The type of visa issued is defined by immigration law, and relates to the | The visa usually contains:<br><br>o Visa classification<br>o ID Number<br>o Full Name<br>o Gender<br>o Date of Birth<br>o Nationality<br>o Expiration Date |

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| | purpose of the travel. See Exhibit 3.21.263-4, Potential Work Authorization Visas and see Exhibit 3.21.263-10, Visas and Counterfoils, for more information. See IRM 3.21.263.5.3.5.2 and IRM 3.21.263.5.4.1 for Canada, Mexico, and Bermuda. | |
| United States Citizenship and Immigration Services (USCIS) Photo Identification | A variety of documents issued by USCIS to nonresident and resident aliens.<br><br>**CAUTION:** Any of the following documents show the holder is eligible for a SSN and is not entitled to an ITIN:<br>Form I-551 Permanent Resident Card ("Green Card")<br>Document stamped "Resident Alien"<br>Document stamped "Employment Authorization" | They will all have a photo and the full name of the holder along with some identification characteristics |

**IRM 3.21.263.8.3.2.1(1) "Document Type" added hyperlink for U.S. driver license for acceptable criteria.**

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

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

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| Identification Documentation. | |
| Edit | Click "edit" to change information for a supporting document or view fields not shown in the table.<br><br>**NOTE:** This link is only enabled once a document has been entered and submitted. |
| Remove | Click this link on the **W-7 Application Input Screen** to remove a document in the Supporting Identification Documentation section.<br><br>**NOTE:** This link is only enabled once a document has been entered and submitted. |
| Document Type<br><br>(See also IRM 3.21.263.5.3.4.1 "Types of Form W-7 Documentation") | 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:<br><br>**NOTE:** If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document.<br><br>   o  Passport<br>   o  National Identification Card<br>   o  U.S. Drivers License<br><br>     **REMINDER:** See IRM 3.21.263.5.3.4.2 for acceptable criteria<br><br>   o  Civil Birth Certificate<br>   o  Medical Records (dependents under 6 years of age)<br>   o  Foreign Drivers License<br>   o  U.S. State Identification Card<br>   o  Foreign Voters Registration Card<br>   o  U.S. Military Identification Card<br>   o  Foreign Military Identification Card<br>   o  School Records (dependents under |

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| | 18 years of age)<br><br>○ Visa, Type and Number<br><br>   **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, and number, enter the visa information.<br><br>○ USCIS Photo Identification<br><br>**NOTE:** Record at least two (2) pieces of documentation (one if a passport) submitted by the applicant. If the applicant provides additional valid and current original or copies certified by the issuing agency supporting documentation beyond the requirement, do not enter in this field. Refer to the "Remarks" field below. |
| ID Certification<br><br>(See also IRM 3.21.263.5.3.4.2.1 "Supporting Identification Document Certification Requirements"<br><br> **CAUTION:** For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable. | Choose one of the following from the drop down box:<br><br>○ Original<br><br>   **REMINDER:** CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".<br><br>○ Certified by the issuing agency (see IRM 3.21.263.5.3.4.2.1. for certified copies from the issuing agency)<br><br>   **NOTE:** Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.<br><br>   **CAUTION:** If a SEVIS application also has a COA attached, select "CAA reviewed". |

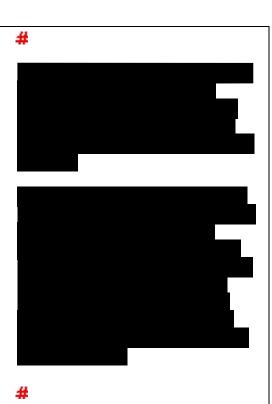| | |
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| | **NOTE:** AAs can only submit original or copies of ID certified by the issuing agency for all applicants (primary, secondary, and dependents). Choose "original" or "certified by the issuing agency" for the corresponding version of ID submitted by the AA.<br><br>o Notarized by State Department employee<br><br>   **NOTE:** Consider "JAG" and "DOD "(Department of Defense) stamps as notarized documents and select this option<br><br>o Foreign notaries under the Hague Convention with an Apostille attached<br>o Notarized by a U.S. notary state authority<br>o CAA Reviewed<br><br>   **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.<br><br>o TAC and Tax Attaché Reviewed<br><br>   **NOTE:** ID should be original/certified copies with these exceptions:<br>- Designated TAC offices review original passports and national ID cards **ONLY**. Participating IRS TAC offices are listed at Designated TAC Offices. |

o   None of the Above

   **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.

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

Additional supporting documentation attached to a case that is **not** listed on the COA qualify as *CAA Reviewed* and should be entered on this screen.

| Is the ID Valid? | Choose one of the following from the drop down box: |
| --- | --- |
| | o   Yes, viewed documents |
| | o   No, viewed documents |
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| | **NOTE:** Always update the Remarks Screen with why the ID is invalid. |
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| | **Select "Yes, viewed documents"** when no questionable features are identified and: |
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| | o   The valid document meets all documentation requirements, OR |
| | o   A valid visa or signed passport is presented, |
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| | **NOTE:** If the application requires a visa, the visa is not certified but the passport is certified, accept the visa as valid when the passport number matches the number listed on the visa. This includes certified by the issuing agency passports with a visa, TAC reviewed passports with a visa, and CAA reviewed passports with a visa. Enter the visa into the RTS Supporting Document Table with the same certification as the passport, |
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| | OR |
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| | o   All review columns of the FA Document Action Sheet are marked "yes" or "n/a" |
| | o   No questionable features are identified. |
| | o   ID that has no expiration date but is valid. See IRM 3.21.263.5.3.4.2.2. |
| | o   School records are an official report card or transcript issued by the |

school. See IRM 3.21.263.5.3.4.2

**REMINDER:** If a date of entry is required for the applicant, the school record must be from a U.S. facility.

**Select "No, viewed documents"** when:

- o The name on the document does not match the applicant's name.
- o The document does not meet all documentation requirements, for example, translation needed, etc.
- o CAA sends copies of dependent ID

    **REMINDER:** Original or certified copies of ID is required for all dependents

- o **#** ████████████████████ ████████████████████ ████████████████████ **#**
- o School records are only a school letter without an official report card or transcript, or applicant is **age 18 or older**.
- o Medical or school records are not current
- o 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**.
- o The school or medical record is **NOT** from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico or Canada.
- o **#** ████████████████████ ████████████████████ ████████████████████

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| |   **#**  o   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 *"the holder is not required to sign"* (for example, a passport from the United Kingdom) as having met the signature requirement. Complete Form 14415 to return the passport and check "*The passport you sent does not meet IRS criteria*" box.  **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.  **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. |
| Does Applicant Name Match Documentation? | Choose the appropriate radio button **Yes** or **No**. Select "no". if the applicant can not substantiate that the name on the ID is theirs. |
| Issuing Country | Choose the appropriate issuing country from the drop down box.  Refer to Country Code List if needed in Exhibit 3.21.263-16. |
| Issuing State Exhibit 3.21.263-15 | 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.  This field is enabled only when U.S. is |

| | selected as the country. |
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| | 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. |
| Document Expiration Date<br><br> **REMINDER:**<br>(see also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current.<br><br> **CAUTION:** Leave the document expiration date field blank for the following ID which have no expiration date:<br><br>  o  Birth certificates<br>  o  Foreign driver licenses<br>  o  Medical records<br>  o  School records<br><br> **EXCEPTION:** Enter 12/31/CY as the expiration date for:<br><br>  o  National ID cards with no expiration date<br>  o  Mexican voter cards issued prior to 2008.<br><br><br>For Mexican voter cards issued 2008 and forward with only a year as the expiration date, enter 12/31/YYYY (the year shown). | Enter the Document Expiration Date using MMDDYYYY format.<br><br>MM values= 1 to 12<br><br>DD values= 1 to 31<br><br>If an expiration date is present, enter it in this field.<br><br><br>If a document requires an expiration date but none is present or has all zeros in any field (MM, DD or YYYY), leave blank and select "No" in the field "Is the document valid?"<br><br> **EXCEPTION:** Leave the document expiration date field blank for the following ID which have no expiration date:<br><br>  o  Birth certificates<br>  o  Foreign driver licenses<br>  o  Medical records<br>  o  School records |
| Visa Classification | Choose the appropriate classification from |

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| | the Visa Classification drop down box.

This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.

**NOTE:** If visa is required for application and Line 6c information is not present, refer to Lead for Override action.

This field is disabled if "Document Type" selected from the drop-down box is other than visa.

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.

**NOTE:** For SEVIS applications with visa information present or copies attached, select "certified by the issuing agency" as the ID certification.

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.

**CAUTION:** Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached:

- o original passport with U.S. visa information present
- o copy of passport (does not have to be certified/notarized) with U.S. visa information present |

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| | o   copy of U.S. visa (does not have to be certified/notarized) |
| Visa ID Number | 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.<br><br>**NOTE:**  This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.<br><br>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.<br><br>This field is disabled if "Document Type" selected from the drop-down box is other than visa.<br><br><br>If visa is required for application and Line 6c information is not present, refer to Lead for Override action. |
| Visa Expiration Date<br><br>(see also IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates". | Enter the Visa Expiration Date using MMDDYYYY format.<br><br>MM values= 1 to 12<br><br>DD values= 1 to 31<br><br>**NOTE:**  This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.<br><br>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. If visa is required for application |

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| | and Line 6c information is not present, refer to Lead for Override action.<br><br>This field is disabled if "Document Type" selected from the drop-down box is other than visa.<br><br><br><br>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.<br><br>**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. |
| Does the Document need Translation?<br><br>IRM 3.21.263.5.3.4.2.1 | Choose the appropriate radio button **Yes** or **No**.<br><br>If the document is in Spanish, see Exhibit 3.21.263-42 to translate. If the document is in German, see Exhibit 3.21.263-43 to translate. If translation is secured, select "no."<br><br><br><br>If unable to translate, then select "Yes" for the appropriate suspense ( S 15) notice to generate. |
| Does the Document have a photograph?<br><br>IRM 3.21.263.5.3.4.2 | Choose the appropriate radio button **Yes** or **No**. |
| ID Number | Enter the ID number of the document if available. The passport number is titled *"passport no"* and appears in the upper right corner.<br><br>For Mexican National Voter Registration Cards, enter the Folio number in this field if present. |

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| | 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.<br><br>1. Acta / Partida<br>2. Folio/Foja<br>3. Crip/Curp/Clave<br>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 | Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you like to continue?"<br><br>○ Click the Okay button and the system will direct you back to the ITIN Home Screen.<br>○ Click the Cancel button and the system will return back to the current Screen. |

**IRM 3.21.263.8.3.2.2(1) Remarks added "Drivers Privilege Card" and "Permit" as examples not a valid driver license.**

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 exact words shown within the quotation marks. It is not necessary to input the actual quotation marks.

Reasons for inputting Remarks include:

- Exception document is incomplete or invalid (for example, LLC EIN missing, 2a missing Form 8233.)
- 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
- U.S. Driver's license marked "Driver's Privilege Card" or "Permit" and not a valid driver license -
- 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.

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| | 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.*<br><br>**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<br><br>IRM 3.21.263.5.3.5.2 | Choose one of the following check boxes:<br><br>a. Nonresident alien required to obtain ITIN to claim tax treaty benefit<br>b. Nonresident alien filing a U.S. tax return and not eligible for a SSN<br>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<br>d. Dependent of U.S. citizen/resident alien<br>e. Spouse of U.S. citizen/resident alien<br>f. Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for a SSN<br>g. Dependent/spouse of a nonresident alien visa holder<br>h. Other<br><br>**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".<br><br>**NOTE:** If applicant is "Military Overseas", refer to "Exception" field below. Do **NOT** select |

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| | 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: <br><br> o Exception 1. Passive income (Treaty benefits or third party withholding) <br> o Exception 2. Other income (wages, salary, compensation) - treaty benefits or foreign student receiving scholarship or fellowship). <br> o Exception 3. Third party reporting (mortgage interest). <br> o Exception 4. FIRPTA (Disposition by foreign person of U.S. real property interest). |

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| | <ul><li>Exception 5. T.D. Form 9363.</li><li>Military Overseas- Application is for a Spouse/Dependents of military personnel on a foreign base. Tax return and date of entry are not required.</li><li>EIN - Effectively Connected Income (ECI) - Foreign individual with U.S. source (U.S. mailing address) business income seeking ITIN for EIN.</li><li>EIN - Non-effectively Connected Income (NECI) - Foreign individual with Non - U.S. source (foreign mailing address) business income seeking ITIN for EIN.</li><li>Deceased/Decedent-Valid selection for decedents and KITA.</li><li>Not valid for federal tax purposes.</li></ul><br>This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box.<br><br>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".<br><br>If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).<br><br>**NOTE:** Slovakia and Slovak Republic are the same country. |
| Has the exception documentation been verified?<br><br>**NOTE:** Only applies to exception criteria. | Choose the appropriate check box,<br><br>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. |

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| | 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.<br><br>Choose the appropriate treaty country from the drop down box.<br><br>**NOTE:** Slovakia and Slovak are the same country. |
| Treaty Article | Enter the Treaty Article Number. |
| First name of U.S. citizen/resident alien<br><br>**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<br><br>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.<br><br>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<br><br>See *First Name of U.S. citizen/resident alien* above |
| Last name of U.S. citizen/resident alien<br><br>**NOTE:** do not enter suffixes if present | Enter the last name of the U.S. citizen/resident alien.<br><br>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.<br><br>See *First Name of U.S. citizen/resident alien* above |
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