

## IRM PROCEDURAL UPDATE

**DATE: 06/10/2014**

**NUMBER: WI-03-0614-0983**

**SUBJECT: Clarification of School Records**

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

**CHANGE(s):**

**IRM 3.21.263.5.3.4.2(3) "School Records" clarified school records and applicants under age 6.**

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

Type of Document	Definition	Features
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.	<p>Passports usually contain the following bearer's information:</p> <ul style="list-style-type: none"><li>○ Full Name</li><li>○ Photograph</li><li>○ Date of Birth</li><li>○ Nationality</li><li>○ ID Number</li><li>○ Expiration Date</li><li>○ Other means of individual identification</li></ul> <p><b>CAUTION:</b> The bearer's signature is required if the passport has a signature field and does not have a statement such as <i>"the bearer is not required to sign"</i>. 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?"</p> <p><b>EXCEPTION:</b> Signature requirements for minors and the</p>

		age of minors vary from country to country. Some countries accept the child's printed name with the parent's signature; some countries 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).	<p>National ID cards usually contain the following characteristics of the holder:</p> <ul style="list-style-type: none"> <li>○ Full Name</li> <li>○ Gender</li> <li>○ Nationality</li> <li>○ Date of Birth</li> <li>○ Photograph</li> <li>○ Thumb Print</li> <li>○ ID Number</li> <li>○ Signature</li> <li>○ Expiration Date</li> </ul> <p><b>NOTE:</b> May also be referred to as a Consular Identification Card (CID).</p>
U.S. Drivers License	A document issued by a state government granting the holder the permission to drive in that state.	<p>U.S. drivers license will contain:</p> <ul style="list-style-type: none"> <li>○ ID Number</li> <li>○ Full Name</li> <li>○ Full Address</li> <li>○ Date of Birth</li> <li>○ Expiration Date</li> <li>○ Photograph</li> <li>○ Other physical characteristics of the holder</li> </ul>
Civil Birth	A vital record that	The certificate itself usually

<p>Certificate</p> <p><b>NOTE:</b> Required for applicants under age 18 unless passport is present or exception is met. Refer to (5) below.</p>	<p>documents the birth of a child.</p>	<p>includes most of the following information:</p> <ul style="list-style-type: none"> <li>○ Birth Name</li> <li>○ Date and time of birth</li> <li>○ Sex of the child</li> <li>○ Place and/or location of birth</li> <li>○ Names of the child's parents</li> <li>○ Birth weight and length</li> <li>○ A birth registration number or file number</li> </ul>
<p>Medical Records</p>	<p>A medical record, health record, or medical chart is a systematic documentation of a patient's medical history and care. Medical records are <b>ONLY</b> acceptable for dependents under 6 years of age at date of Form W-7 signature. 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.</p>	<p>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, Canada, or India, a DOE is required and the medical record must be from a U.S. facility.</p>
<p>Foreign Drivers License</p>	<p>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.</p>	<p>Foreign drivers license usually contain:</p> <ul style="list-style-type: none"> <li>○ ID Number</li> <li>○ Full Name</li> <li>○ Full Address</li> <li>○ Date of Birth</li> <li>○ Photograph</li> <li>○ Other physical characteristics of the</li> </ul>

		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 license.	U.S. State ID cards will usually contain: <ul style="list-style-type: none"> <li>○ ID Number</li> <li>○ Full Name</li> <li>○ Full Address</li> <li>○ Date of Birth</li> <li>○ Expiration Date</li> <li>○ Photograph</li> <li>○ Other physical characteristics of the holder</li> </ul>
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: <ul style="list-style-type: none"> <li>○ Full Name</li> <li>○ Address</li> <li>○ District/Nationality</li> </ul>
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	The document will usually contain: <ul style="list-style-type: none"> <li>○ Photograph</li> <li>○ Full Name</li> <li>○ ID Number</li> </ul>

	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.	
Foreign Military Identification Card	A card issued to service members by the Country the service member is serving.	The document will usually contain: <ul style="list-style-type: none"> <li>○ Full Name</li> <li>○ ID Number</li> <li>○ Signature</li> </ul>
School Records  School records are <b>ONLY</b> acceptable for dependent applicants under the age of 18.	A school record is an official report card or transcript issued by the school or equivalent of a Ministry of Education and signed by the school or ministry official.  <b>NOTE:</b> 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.	The record must be dated and contain the student's name, course work with grades, date of grading period(s), and school name and address. The address is considered complete if it has the facility's name, city, and state. If applicant is from a country other than Mexico, Canada, or India, a DOE is required and the school record must be from a U.S. facility.  <b>EXCEPTION:</b> 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.
Visa  <b>CAUTION:</b> A U.S. visa proves	A citizen of a foreign country, wishing to enter the U.S., generally must first obtain a visa, either a	The visa usually contains: <ul style="list-style-type: none"> <li>○ Visa classification</li> <li>○ ID Number</li> <li>○ Full Name</li> </ul>

<p>nationality, not citizenship. These are not the same.</p>	<p>non-immigrant visa for temporary stay, or an immigrant visa for permanent residence.</p> <p><b>EXCEPTION:</b> Canada does not issue visas to enter the U.S. and one is not required.</p> <p>The type of visa issued is defined by immigration law, and relates to the 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.</p>	<ul style="list-style-type: none"> <li>○ Gender</li> <li>○ Date of Birth</li> <li>○ Nationality</li> <li>○ Expiration Date</li> </ul>
<p>United States Citizenship and Immigration Services (USCIS) Photo Identification</p>	<p>A variety of documents issued by USCIS to nonresident and resident aliens.</p> <p><b>CAUTION:</b> Any of the following documents show the holder is eligible for a SSN and is not entitled to an ITIN: Form I-551 Permanent Resident Card ("Green Card") Document stamped "Resident Alien" Document stamped "Employment Authorization"</p>	<p>They will all have a photo and the full name of the holder along with some identification characteristics</p>

**IRM 3.21.263.8.3.2.1(1) "Is the ID Valid?" deleted example of a nursery school letter.**

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

<b>W-7 Application Input Screen Content</b>	<b>Instruction</b>
<p>Add Document</p> <p><b>NOTE:</b> 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 <b>W-7 Application Input Screen</b> to be directed to another screen to enter the documentation information provided by the applicant.</p>
<p>Edit</p>	<p>Click "edit" to change information for a supporting document or view fields not shown in the table.</p> <p><b>NOTE:</b> This link is only enabled once a document has been entered and submitted.</p>
<p>Remove</p>	<p>Click this link on the <b>W-7 Application Input Screen</b> to remove a document in the Supporting Identification Documentation section.</p> <p><b>NOTE:</b> This link is only enabled once a document has been entered and submitted.</p>
<p>Document Type</p> <p>(See also IRM 3.21.263.5.3.4.1 "Types of Form W-7 Documentation")</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><b>NOTE:</b> If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document.</p> <ul style="list-style-type: none"> <li>○ Passport</li> </ul>

	<ul style="list-style-type: none"> <li>○ National Identification Card</li> <li>○ U.S. Drivers License</li> <li>○ Civil Birth Certificate</li> <li>○ Medical Records (dependents under 6 years of age)</li> <li>○ Foreign Drivers License</li> <li>○ U.S. State Identification Card</li> <li>○ Foreign Voters Registration Card</li> <li>○ U.S. Military Identification Card</li> <li>○ Foreign Military Identification Card</li> <li>○ School Records (dependents under 18 years of age)</li> <li>○ Visa, Type and Number</li> </ul> <p><b>NOTE:</b> 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.</p> <ul style="list-style-type: none"> <li>○ USCIS Photo Identification</li> </ul> <p><b>NOTE:</b> If the applicant provides additional valid (see IRM 3.21.263.4.6) and current supporting documents beyond the requirement, add the documents.</p>
<p>ID Certification</p> <p>(See also IRM 3.21.263.5.3.4.2.1 "Supporting Identification Document Certification Requirements")</p> <p><b>CAUTION:</b> 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"> <li>○ Original</li> </ul> <p><b>REMINDER:</b> CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".</p> <ul style="list-style-type: none"> <li>○ Certified by the issuing agency</li> </ul> <p><b>NOTE:</b> Select "certified by the issuing agency" when foreign ID is certified by U.S. consul or embassy employees.</p> <p><b>NOTE:</b> Select "certified by the issuing</p>

	<p>agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.</p> <p><b>CAUTION:</b> If a SEVIS application also has a COA attached, select "CAA reviewed".</p> <p><b>NOTE:</b> 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"> <li>○ Notarized by State Department employee</li> </ul> <p><b>NOTE:</b> Consider "JAG" and "DOD" (Department of Defense) stamps as notarized documents and select this option</p> <ul style="list-style-type: none"> <li>○ Foreign notaries under the Hague Convention with an Apostille attached</li> <li>○ Notarized by a U.S. notary state authority</li> <li>○ CAA Reviewed</li> </ul> <p><b>REMINDER:</b> 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"> <li>○ TAC and Tax Attaché Reviewed</li> </ul> <p><b>NOTE:</b> ID should be original/certified copies with these exceptions:  - Designated TAC offices review original passports and national ID cards <b>ONLY</b>. Participating IRS TAC offices are listed at Designated TAC</p>
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	<p>Offices.</p> <p>#</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>#</p> <p>○ None of the Above</p> <p><b>NOTE:</b> 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> <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> <p>Additional supporting documentation attached to a case that is <b>not</b> listed on the COA qualify</p>
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	as <i>CAA Reviewed</i> and should be entered on this screen.
Is the ID Valid?	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Yes, viewed documents</li> <li>○ No, viewed documents</li> </ul> <p><b>NOTE:</b> Always update the Remarks Screen with why the ID is invalid.</p> <ul style="list-style-type: none"> <li>○ # [REDACTED] #</li> </ul> <p><b>Select "Yes, viewed documents"</b> when no questionable features are identified and:</p> <ul style="list-style-type: none"> <li>○ The valid document meets all documentation requirements, OR</li> <li>○ A valid visa or signed passport is presented, OR</li> <li>○ All review columns of the FA Document Action Sheet are marked "yes" or "n/a"</li> <li>○ No questionable features are identified.</li> <li>○ School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2</li> </ul> <p><b>REMINDER:</b> If a date of entry is required for the applicant, the school record must be from a U.S. facility.</p> <p><b>CAUTION:</b> 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><b>Select "No, viewed documents"</b> when:</p> <ul style="list-style-type: none"> <li>○ The document does not meet all documentation requirements, for example, translation needed, etc.</li> </ul>

	<ul style="list-style-type: none"> <li>CAA sends copies of dependent ID</li> </ul> <p><b>REMINDER:</b> Original or certified copies of ID is required for all dependents</p> <ul style="list-style-type: none"> <li># [REDACTED] #</li> <li>School records are only a school letter without an official report card or transcript, or applicant is <b>age 18 or older</b>.</li> <li>Medical or school records are not current</li> <li>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 <b>age 6 or older</b>.</li> <li>The school or medical record is <b>NOT</b> from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico, Canada, or India.</li> <li># [REDACTED] #</li> <li>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</li> </ul>
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	<p><i>"The passport you sent does not meet IRS criteria" box.</i></p> <p><b>NOTE:</b> 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><b>EXCEPTION:</b> 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 <b>Yes</b> or <b>No</b>. Select "no". if the applicant can not substantiate that the name on the ID is theirs.</p> <p><b>NOTE:</b> Do not enter the document in the Supporting Documentation Table if not for the applicant.</p>
Issuing Country	<p>Choose the appropriate issuing country from 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	<p>Enter the Document Expiration Date using MMDDYYYY format.</p>

<p>(see also IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates")</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, or all zeros in any field (MM, DD or YYYY), leave blank and select "No" in the field "Is the document valid?"</p> <p><b>EXCEPTION:</b> 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>Visa Classification</p>	<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><b>NOTE:</b> 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><b>NOTE:</b> For SEVIS applications with visa</p>

	<p>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.</p> <p><b>CAUTION:</b> 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"> <li>○ original passport with U.S. visa information present</li> <li>○ copy of passport (does not have to be certified/notarized) with U.S. visa information present</li> <li>○ copy of U.S. visa (does not have to be certified/notarized)</li> </ul>
Visa ID Number	<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><b>NOTE:</b> 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.</p> <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</p>

	information is not present, refer to Lead for Override action.
<p>Visa Expiration Date</p> <p>(see also IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates").</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><b>NOTE:</b> 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. 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><b>NOTE:</b> 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>
<p>Does the Document need Translation?</p> <p>IRM 3.21.263.5.3.4.2.1</p>	<p>Choose the appropriate radio button <b>Yes</b> or <b>No</b>.</p> <p>If the document is in Spanish, see Exhibit 3.21.263-44 to translate. If translation is secured, select "no."</p>

	If unable to translate, then select "Yes" for the appropriate suspense ( S 15) notice to generate.
Does the Document have a photograph?  IRM 3.21.263.5.3.4.2	Choose the appropriate radio button <b>Yes</b> or <b>No</b> .
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"> <li>1. Acta / Partida</li> <li>2. Folio/Foja</li> <li>3. Crip/Curp/Clave</li> <li>4. Certificate Number</li> </ol>
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"> <li>○ Click the Okay button and the system will direct you back to the ITIN Home Screen.</li> <li>○ Click the Cancel button and the system will return back to the current Screen.</li> </ul>