

IRM PROCEDURAL UPDATE

DATE: 06/15/2015

NUMBER: WI-03-0615-1025

SUBJECT: Removing Frankfurt as Tax Attache Office; Form 3471E; Name at Birth

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

CHANGE(s):

IRM 3.21.263.4.6(1) removed Frankfurt as a tax attache office.

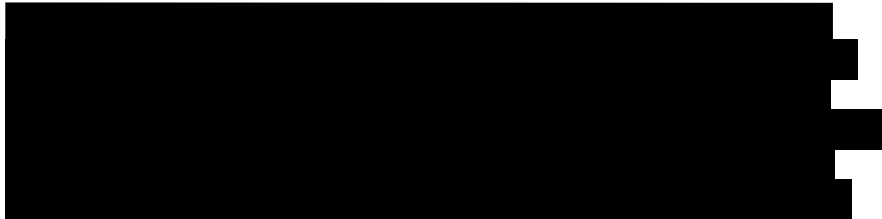
1. ITIN applicants are required to submit documentation to satisfy Form W-7 requirements. All Form W-7s must enclose **ONLY** original or certified (certified by the issuing agency) supporting identification documents (ID) when the applicant mails the application to the Austin ITIN Operations. Exceptions to this include:
 - Notarized copies are acceptable **ONLY** for:
 - Both boxes "a" and "h" checked
 - Box "d" - only when APO (Air/Army Post Office) or FPO (Fleet Post Office) address or military ID is present.
 - Box "e" - only when APO/FPO address or military ID is present.
 - Certified Acceptance Agents (CAAs) are required to attach Form 14194 (Form W-7 COA) along with copies of original/certified copies of ID secured in face-to-face or video electronic interviews for primary and secondary applicants. CAAs must send original or certified copies of ID for all dependent applicants to the ITIN Operations.

CAUTION: Acceptance Agents (AAs) are required to submit original or certified ID for all applicants.

- The IRS tax attaches in London and Paris can review original and certified copies of all 13 types of approved ITIN ID for all applicants for applicants appearing in person. They will send copies of all ID along with the Form W-7 to Austin ITIN Operations. See IRM 3.21.263.6.
- Student Exchange Visitors Program (SEVP): Non-resident alien students, exchange visitors, spouses and dependents under the SEVP can have their original ID certified by a SEVP approved institution rather than mailing originals to the IRS. These are individuals admitted to the U.S. under an F, J, or M visa who receive taxable scholarships, fellowships, or other grants. See IRM 3.21.263.5.3.5.2.
- Designated Taxpayer Assistance Centers (TACs) can review original passports and national ID cards **ONLY** for applicants appearing in

person. Copies of the ID are attached to the Form W-7. All other original/certified ID is mailed with the Form W-7 application to Austin ITIN Operations.

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- Foreign consuls can certify documents. For example, the Colombian Consul in New York City can certify Colombian passports. Accept certification from U.S. embassies and consulates abroad. See IRM 3.21.263.5.3.4.2.1

IRM 3.21.263.5.3.4.2(6) and (7) removed JAG/DOD offices as CAAs and removed Frankfurt as a tax attache office.

6. CAAs:

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

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

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

7. Designated Taxpayer Assistance Centers (TAC) can review original passports and national ID cards **ONLY** for applicants appearing in person. Copies of the ID are attached to the Form W-7. All other original ID and all certified ID is mailed with the Form W-7 to Austin ITIN Operations for review and processing. TACs code the *For IRS Use Only* box to show documentation accepted, employee badge number, and if a tax return is attached.

NOTE: TACs reviewing original passports and national ID will attach a Field Assistance (FA) Document Action Sheet (DAS) that authenticates that the ID was reviewed.

CAUTION: The U.S. Embassy Tax Attache employees in London, and Paris review original and certified ID and forward copies only to the ITIN Operations. If Form 4442 is attached listing ID discrepancies, the applicant insisted that the Tax Attaché employee accept the Form W-7 despite the Tax Attaché employee advising the applicant their Form W-7 and ID did not meet established guidelines and was not acceptable. If your review confirms the ID is invalid, treat as invalid. See IRM 3.21.263.8.3.2.1.

IRM 3.21.263.5.3.5.4(1) revised instructions to enter the name at birth if present on line 1b and no birth certificate is present.

1. Compare to Line 1a to determine if different. Do not consider blank spaces, or hyphens in a name as a substantial difference. The birth certificate is the authority for this line when present. Use the table below to determine appropriate action.

If ...	Then ...
A birth certificate is present and Line 1b is blank,	Edit name on line 1b from the birth certificate.
A birth certificate is present and the name on Line 1b differs from Line 1a,	Edit name on line 1b from the birth certificate.
A birth certificate is NOT present and Line 1b is blank,	Make no edits. No RTS entry will be made.
If a birth certificate is NOT present and Line 1b has a name,	Enter that name.

IRM 3.21.263.5.10.6(4) revised Figure 3.21.263-24 to remove "W-7" from the memo section.

4. See the attached Form 3471E.
Text Only Link

Staple the Edit Sheet to the back of the return, facing out.

Form 3471 E (3-2011)	Edit Sheet	02
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	Code	Amount
Unallowables	1.	
	2.	
	3.	
	4. Return processed date (RPD)	042715
	5. Error delay code (EDC)	
	6. Late filing code	
	7. Pre-delinquent penalty	
	8. Form 4563 Indicator	
	9. NRA spouse Indicator	
	10. Form 1040C credit	
	11. ID number penalty	
Processing memo		

Write the RPD on line 4 in MMDDYY format, in **RED**, with no dashes or slashes.

AGI	Itemized	Net Income
Tax	Tax Verified	

Form **3471 E** (3-2011)
Catalog Number 57423B
Department of the Treasury – Internal Revenue Service

Figure 3.21.263-24

Completing Form 3471E Edit Sheet

IRM 3.21.263.5.10.6(5) revised Figure 3.21.263-25 to remove W-7 from the memo section.

5. Staple a separate Edit Sheet to each return that needs one. Staple the edit sheet to the back of the return, facing out. Place the staple in the upper right of the edit sheet where the return is stapled. See Figure 3.21.263-25.

Text Only Link

Form 3471 E (3-2011)		Edit Sheet		02
Unallowables	Code	Amount		
	1.			
	2.			
	3.			
	4. Return processed date (RPD)	022415		
	5. Error delay code (EDC)			
	6. Late filing code			
	7. Pre-delinquent penalty			
	8. Form 4563 Indicator			
	9. NRA spouse indicator			
	10. Form 1040C credit			
11. ID number penalty				
Processing memo				
AGI		Itemized	Net Income	
Tax		Tax Verified		
Form 3471 E (3-2011) Catalog Number 574238 Department of the Treasury - Internal Revenue Service				

REMINDERS

- Edit an RPD on:
 - All Prior Year returns
 - Current Year Returns with an RPD of 0423CY or later.
- Forms 1040X NEVER get Edit Sheets.

Figure 3.21.263-25
Attaching Form 3471E Edit Sheet

IRM 3.21.263.6.1.5(3) deleted Frankfurt as a Tax Attache office.

3. U.S. Embassy Tax Attaché employees in London, and Paris review all approved document types (original or certified by the issuing agency) for all applicants who appear in person to ensure the ID meets the established criteria for validity. See IRM 3.21.263.5.3.4.4 #. If no discrepancies are found, consider the ID valid. Photocopy the ID for attachment to the Form W-7. If discrepancies are found, return the Form W-7 and ID to the applicant advising that the ID does not meet established guidelines and the Form W-7 is not

acceptable. Advise the applicant to submit acceptable ID from the list of 13 documents. See IRM 3.21.263.4.6.

CAUTION: If the applicant insists on submitting the invalid ID and Form W-7, photocopy the ID and return the original/certified ID to the applicant. After the applicant has left the area, prepare Form 4442 clearly listing the discrepancies identified and attach to the Form W-7 package.

Exhibit 3.21.263-5 revised to delete Frankfurt from the list of U.S. consular offices abroad.

City	Address	Phone/Fax	Time Difference EST.
London	United States Embassy Internal Revenue Service 24 Grosvenor Square London, W1A 6AE United Kingdom	(44)207-894-0476 Fax: (44)207-495-4224	+5
Paris	United States Embassy Internal Revenue Service 2 Avenue Gabriel 75382 Paris Cedex 08 France	(33)(1)4312-2555 Fax: (33)(1)4312-4752	+6