

IRM PROCEDURAL UPDATE

DATE: 07/01/2014

NUMBER: WI-03-0714-1087

SUBJECT: Deleting References to ITINs Expiring After 5 Years

AFFECTED IRM(s)/SUBSECTION(s): 3.21.263.1(5)

CHANGE(s):

IRM 3.21.263.1(5) "Note" about ITINs expiring in 5 years was deleted.

5. The ITIN is **only** for federal tax purposes.