

IRM PROCEDURAL UPDATE

DATE: 07/17/2014

NUMBER: WI-03-0714-1153

SUBJECT: Canadian Visas; Form 14433; Addressing Envelopes; IRS Use Only Box

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

CHANGE(s):

IRM 3.21.263.5.3.4.2(3) "Visa" added information about Canadian visas.

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">○ Full Name○ Photograph○ Date of Birth○ Nationality○ ID Number○ Expiration Date○ Other means of individual identification <p>CAUTION: 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>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 require</p>

		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"> ○ Full Name ○ Gender ○ Nationality ○ Date of Birth ○ Photograph ○ Thumb Print ○ ID Number ○ Signature ○ Expiration Date <p>NOTE: 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"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the holder
<p>Civil Birth Certificate</p> <p>NOTE: Required for applicants under age 18 unless passport is present or exception is met.</p>	A vital record that documents the birth of a child.	<p>The certificate itself usually includes most of the following information:</p> <ul style="list-style-type: none"> ○ Birth Name ○ Date and time of birth ○ Sex of the child ○ Place and/or location of birth ○ Names of the child's parents ○ Birth weight and length ○ A birth registration number or file

Refer to (5) below.		number
<p>Medical Records</p> <p>NOTE: Medical records are acceptable ONLY for dependents under 6 years of age.</p>	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, Canada, or India, 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.	<p>Foreign drivers license usually contain:</p> <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Photograph ○ 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 license.	<p>U.S. State ID cards will usually contain:</p> <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the holder
Foreign Voters Registration Card	A document that allows a citizen to check in with a central registry before being allowed to vote in elections.	<p>The document will usually contain:</p> <ul style="list-style-type: none"> ○ Full Name ○ Address

		<ul style="list-style-type: none"> ○ District/Nationality
U.S. Military Identification Card	<p>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.</p>	<p>The document will usually contain:</p> <ul style="list-style-type: none"> ○ Photograph ○ Full Name ○ ID Number
Foreign Military Identification Card	<p>A card issued to service members by the Country the service member is serving.</p>	<p>The document will usually contain:</p> <ul style="list-style-type: none"> ○ Full Name ○ ID Number ○ Signature
<p>School Records</p> <p>School records are ONLY acceptable for dependent applicants under the age of 18.</p>	<p>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.</p> <p>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.</p>	<p>The school record must be:</p> <ul style="list-style-type: none"> ○ Dated and contain ○ Student's name and ○ Course work with grades, and ○ 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). <p>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.</p> <p>EXCEPTION: School records for applicants under the age of 6 do not have</p>

		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.
<p>Visa</p> <p>CAUTION: A U.S. visa proves nationality, not citizenship. These are not the same.</p>	<p>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 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> <p>Canadian citizens do not require a visa to enter the U.S. directly from Canada for the purpose of visiting or studying</p> <p>NOTE: See IRM 3.21.263.4.3 reason box "f "and "g "and IRM 3.21.263.5.3.4.2 reason box" f" and "g". These applicants have taxable scholarships, fellowships, or other grants and some require visas.</p>	<p>The visa usually contains:</p> <ul style="list-style-type: none"> ○ Visa classification ○ ID Number ○ Full Name ○ Gender ○ Date of Birth ○ Nationality ○ Expiration Date
<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>CAUTION: Any of the following documents show the</p>	<p>They will all have a photo and the full name of the holder along with some identification characteristics</p>

	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"	
--	---	--

IRM 3.21.263.5.3.4.2.3(3) added a " NOTE" emphasizing applicant data other than name and address should not be visible in the window envelope.

3. No original supporting identification documents or certified copies from the issuing agency are to leave the ITIN Unit, clerical or technical unit, unless specific arrangements are made to secure them. They must be hand carried at all times.

NOTE: Ensure taxpayer data other than the name and address is **NOT** visible through a window envelope. For example, Form 14413 and Form 14415 must use envelopes without windows if Form 14433 is not used to address the envelope. See IRM 3.21.263.5.3.4.2.4.

IRM 3.21.263.5.3.4.2.4(1), (2), (3), (4) and (5) moved "Exception" in paragraph (1) that stated only original and certified copies from the issuing agency are returned to the applicant to paragraph (2), switched order of paragraphs 3 and 4, instructed when to edit the ITIN mailing address as the return address, and referred to new exhibit for Form 14433.

1. If you have received original supporting identification documentation with the application, it is to support an entry on Form W-7. After you have completed entering all application information into RTS and the account is assigned, rejected, or suspended for other than questionable ID (S 02), Form W-2 name mis-match (S 50), you must return all original supporting identification documentation and certified copies from the issuing agency to the applicant.

NOTE: When applicants suspended for S 02 status request (by Form 4442 or correspondence) the return of their supporting ID, review the ID for questionable traits (see IRM 3.21.263.5.3.4.4). Copy both sides of all ID showing information on both sides and return the ID to the applicant. Update the Remarks Screen to show:

- Actions taken (for example, *"returned XX and XX per Form 4442"*)

- Whether ID is valid/invalid
- Any questionable characteristics identified (for example, *"MX VC has different fonts, no hologram"*)

2. Process the work as follows:

- a. Prepare separate envelopes for the two following categories of supporting identification documentation:
 - Original or certified by issuing agency supporting ID for assigned, rejected, and suspended (not QID) applications
 - Original or certified by the issuing agency supporting ID for applications suspended for QID or Form W-2 name mis-match (S-50), response.
- b. Complete (enter DLN, name and address) and print Form 14433 (see Exhibit 3.21.263-51) for each envelope containing original or certified by issuing agency supporting ID. Access this form template at Form 14433. Verify that the name, address, and DLN are correct on Form 14433.

CAUTION: Make sure taxpayer data other than the name and address is **NOT** visible through a window envelope. For example, Form 14413 and Form 14415 must use envelopes without windows if Form 14333 is not used to address the envelope. The same envelope can be used to return both non-questionable/non-W-2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope.

- QID/S 50: For envelopes containing documents from applications suspended for QID or Form W-2 name mis-match (S 50), secure Form 14433 to the **OUTSIDE** of the envelope.
- Not QID: For envelopes containing documents for assigned, rejected, suspended (not QID) applications, insert Form 14433 **INTO** the envelope.

REMINDER: Only original documentation and certified copies from the issuing agency are returned to the applicant. If the applicant requests that their notarized copy be return to them, make a copy for the file and return the applicant's document.

3. Using the mailing address from the Form W-7 application, the tax examiner will address the envelope to return the original supporting identification documentation to the applicant.
 - o Write legibly and do **NOT** address the envelope in red ink.
 - o Envelopes must be printed using block letters (not cursive).
 - o All letters must be capitalized (uppercase) without punctuation.
 - o Ensure that you use the appropriate format (domestic or foreign) for addressing the return envelope. In most circumstances for domestic addresses, the first line contains the applicant's name, second line contains the applicant's street address, and the third line contains the applicant's city, state, and zip code.

- The foreign address format differs from the domestic format. Refer to Figure 3.21.263-19.
- When mailing overseas, use the proper size envelope to ensure delivery.

Text Only Link

Domestic Address

Internal Revenue Service ITIN Unit – Stop 6090 PO Box 149342 Austin, TX 78714-9342 <hr/> <small>Official Business Penalty for Private Use, \$300</small>	POSTAGE AND FEES PAID IRS PERMIT NO. G-48
JEFFREY SPRUCE 378 TAFT ST MEMPHIS TN 38101	

Foreign Address

Internal Revenue Service ITIN Unit – Stop 6090 PO Box 149342 Austin, TX 78714-9342 <hr/> <small>Official Business Penalty for Private Use, \$300</small>	POSTAGE AND FEES PAID IRS PERMIT NO. G-48
<div style="border: 2px solid black; border-radius: 15px; padding: 10px; width: fit-content;"> <p>The postal codes for some countries are NOT entered at the end of the city/state line. Follow the formats provided in the Foreign Address job aid.</p> </div> <div style="text-align: center; margin-top: 20px;"> ROBERT AVOCADO AV LAGUNAS DE CHACAHUA 29 COLONIA SAN JUAN 32088 JUAREZ CHIH MEXICO </div> <div style="border: 2px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin-left: auto; margin-top: 20px;"> <p>Enter the country separately on the last line; use all capital letters</p> </div>	

Figure 3.21.263-19

Example of Addressed Envelope

4. All individual identification documents in a family pack must be returned in a single envelope. Use an envelope that closely matches the size if the item(s) being

returned. For example, if returning only a driver license, use a standard letter envelope (size 9 1/2 X 4). If returning a birth certificate that was received folded, then return it folded in the envelope closest to the size of the folded document. The envelope should be addressed to the primary applicant using the their application address on their Form W-7 application. If the primary does not have a Form W-7 application and already has a Taxpayer Identification Number (TIN), return family pack ID in the following manner:

- Address the first name line of the envelope to the primary, for example, Charles Oak
- Address the second name line of the envelope to the family member with the ID being returned, for example, Joe Maple, Sue Willow, David Pine
- Use the address of the attached tax return for the mailing address

EXCEPTION: If an applicant is 18 years or older and no legal papers (Power of Attorney or Court Order) are attached designating someone else to act on their behalf, prepare a separate envelope for them.

CAUTION: If the applicant attached a self-addressed stamped envelope, prepaid express mail or courier envelope with their application, place the original/certified copies of ID in this envelope. If this envelope has no return address, edit the ITIN mail address as the return address:

Internal Revenue Service
ITIN Operations
PO Box 149342
Austin, TX 78714-9342

5. See Exhibit 3.21.263-51, "Form 14433". Form 14433 is available as a template ("fillable file") at the link on Form 14433. Complete and print Form 14433 to return the original documents and certified copies. Insert original supporting identification documentation and Form 14433 .in envelope. Place envelope(s) directly behind the complete application pack (single or family) and attach, with clip etc., to the application. **Do not** staple or paperclip the documents that are being returned.

CAUTION: **Do not** seal envelope as quality may need to review the documents.

IRM 3.21.263.5.3.5.1(1) deleted Certifying Acceptance Agent as someone who completes the "For IRS Use Only" box.

1. Tax examiners may receive Form W-7 applications submitted by a TAC or Tax Attaché office with this box already edited. The information is used to process the Form W-7.

CAUTION: The U.S. Embassy Tax Attaché offices in Beijing, Frankfurt, London, and Paris review original and certified ID in lieu of ITIN Operations. These are identified by the entries in this box and by the received date stamp,

EXAMPLE: RECEIVED 21 NOV 2012 Internal Revenue Service London

NOTE: If the *for IRS Use Only* box has not been previously edited the tax examiner should enter the information directly on ITIN RTS. Do not edit the paper application.

IRM Exhibit 3.21.263-19 "Notice 1051" (English) deleted and replaced with Exhibit 3.21.263-51 Form 14433 "Return of Original Documents."

IRM Exhibit 3.21.263-20" Notice 1051" (Spanish) deleted and replaced with Exhibit 3.21.263-51 Form 14433 which has both English and Spanish text on one page.

IRM Exhibit 3.21.263-51" Form 14433 Return of Original Documents (English and Spanish) created new exhibit for Form 14433 which replaced Form 1051.

**3.21.263-51 Form 14433 Return of Original Documents
(07/17/2014)**

Text Only Link

Return of Original Documents	
ITIN Office Austin, TX 73301-0057	Reference Number/ Numero de Referencia: <div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">DLN</div>
<div style="border: 1px solid black; border-radius: 10px; padding: 10px; margin: 10px auto; width: 80%;"><p>Enter address clearly; used in window envelope</p><p><i>(Form 14433 Address Tool available for address and Reference Number entry)</i></p></div>	
<hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> <p>Individual Taxpayer Identification Number (ITIN)</p> <p>Returning Original Supporting Documentation</p> <p>We are processing your Form W-7 and returning the original supporting identification documentation you sent. If you have any questions about this notice, please call the IRS at 1-800-908-9982. International callers, please call 267-941-1000 (this is not a toll-free number). If you submitted a tax return, it will be processed when your ITIN has been assigned.</p> <p> </p> <p>Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos (ITIN)</p> <p>Devolviendo Sus Comprobantes Originales</p> <p>Estamos tramitando y devolviéndole los comprobantes que usted nos envió con su Formulario W-7(SP), Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos (ITIN). Si tiene alguna pregunta acerca de este aviso, por favor llame al 1-800-908-9982. Si llama desde fuera de los Estados Unidos, marque 1-267-941-1000 (esto no es un número de servicio gratuito). Su declaración de impuestos, si la sometió, será tramitada una vez que le asignen su ITIN.</p> <p> </p>	
<small>Form 14433 (EN/SP) (Rev 10-2013) Catalog Number 60813N publish.no.irs.gov Department of the Treasury – Internal Revenue Service</small>	

Exhibit 3.21.263-51

The Spanish portion of the letter begins with the bolded text **Numero de Identificacion Personal del Contribuyente del Servicio de Impuestos Internos (ITIN)**.

Below this line are the words **Devolviendo Sus Comprobantes Originales**.

The last paragraph contains this text in Spanish: **Estamos tramitando y devolviendole los comprobantes que usted nos envio con su Formulario W-7(SP), Solicitud de Numero de**

Identificación Personal del Contribuyente del Servicio de Impuestos Internos (ITIN). Si tiene alguna pregunta acerca del este aviso, por favor llame al 1-800-908-9982. Si llama desde fuera de los Estados Unidos, marque 1-267-941-1000 (esto no es número de servicio gratuito). Su declaración de impuestos, si la sometio, será tramitada una vez que le asignen.

The bottom of the form contains this information: Form 14433 (EN/SP) (Rev 10-2013), Catalog Number 60813N, publish no.irs.gov, Department of the Treasury - Internal Revenue Service.