

IRM PROCEDURAL UPDATE

DATE: 08/07/2013

NUMBER: WI-03-0813-1330

SUBJECT: Various Changes From Austin IRM Review

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

CHANGE(s):

IRM 3.21.263.2.3(3) Added instructions to ensure data other than name and address is not visible through window envelope.

3. It is the responsibility of all IRS employees to protect confidential applicant information and to understand what is and what is not an authorized access or authorized disclosure under the provisions of the law. This includes the protection of computer terminal information. For example, when applicants calling on IRS phone lines inquire about their application and less than six (6) weeks have passed since the Form W-7 application was filed, advise the applicant to allow more processing time. If more than six (6) weeks have passed and research shows no record of the application, employees are authorized to disclose to the applicant that we have no record of the application and they should re-submit.

REMINDER: During peak processing periods (January 15th through April 30) or if the application was submitted from abroad, allow up to 10 weeks.

NOTE: Ensure taxpayer data other than the name and address is **NOT** visible through a window envelope. For example, Forms 14413 and 14415 must use envelopes without windows.

IRM 3.21.263.4.6(4) Caution, Removed birth certificate as required ID for applicant over 18.

4. Supporting ID must:
 - Prove identity, that is, contain name and photograph, and
 - Support the applicant's claim of foreign status.

NOTE: The applicant may have to provide a combination of documents to prove identity and foreign status

CAUTION: If applicant is 18 years or older and not a student, a valid ID with a photo is required. Medical records are acceptable only for applicants under the age of 6 at the date the Form W-7 is signed. School records are acceptable only for applicants under the age of 18 at the date of the Form W-7 signature. See IRM 3.21.263.5.3.4.2.

IRM 3.21.263.5.3.5.2(8) & (9) Added specific instructions for exception 1 and 2.

8. Exception 1, Third Party Withholding on Passive Income: Related Information Statements may include Form 1042-S, Form 1099-INT, Form 1099-MISC, or Form 8805, Schedule K-1.

NOTE: If multiple Forms W-7 are attached and each applicant is claiming an exception, do not input as a family pack.

CAUTION: Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for Exception Documentation requirements.

If...	Then submit...
<p>1(a) Partners (foreign partnership or U.S.) in a partnership that invests in U.S. with assets that generate income subject to federal withholding/reporting requirements or,</p> <p>NOTE: If prior year 1065 or K-1 statements are attached to the Form W-7, do not input as exception documentation.</p>	<p>Copy of the portion of the partnership or LLC agreement displaying EIN of partnership and verifying applicant is a partner in the partnership that is conducting business in the United States.</p> <p>CAUTION: CAA submitted applications with partnership information on the COA (including EIN) is acceptable.</p>
<p>1(b) Individuals who have opened an interest bearing bank deposit account that generates income effectively connected with their U.S. trade or business that is subject to federal information reporting and/or federal tax withholding or,</p>	<p>A signed letter from the bank on its official bank letterhead, displaying the applicant's name and stating that they have opened a business account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.</p>
<p>1(c) Individuals who are "resident aliens" for tax purposes and have opened an interest bearing bank deposit account that generates income subject to IRS information</p>	<p>A signed letter from the bank on its official letterhead, displaying the applicant's name and stating that they have opened an individual deposit account which is subject to</p>

reporting and/or federal tax withholding, or	IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
1(d) Individuals who are receiving distributions during the current tax year of income such as pensions, annuities, rental income, royalties, dividends, etc. that are subject to withholding/reporting requirements.	Document or signed letter from the withholding agent that is on official letterhead, shows the individuals name, and requirement for ITIN in order to make distributions during the current tax year which are subject to federal tax withholding and/or reporting requirements. EXCEPTION: Documents for rental income do not have to specifically state "subject to federal withholding".

9. **Exception 2, Wages, Salary, Compensation, Honoraria payments; Scholarships, Fellowships, Grants; Gambling Winnings:** related statements may include Form 1042-S. See the table below.

CAUTION: Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for exception documentation requirements.

EXCEPTION: No statement that the pension/annuities is subject to withholding is required if the letter/document from the withholding agent states the applicant must obtain an ITIN to avoid disruption of distribution, for example, documents from the Department of Defense, Finance, and Accounting Services.

If...	And...	Then submit...
2(a) Wages, Salary, Compensation and Honoraria Payments	<p>Claiming tax treaty benefits and:</p> <ul style="list-style-type: none"> are either exempt or subject to reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments <p>AND</p> <ul style="list-style-type: none"> submitting 	<ul style="list-style-type: none"> A letter of employment from the payer of income or A copy of employment contract or A letter requesting applicant's presence for a speaking engagement, etc. <p>NOTE: Request can be future dates within the current year.</p>

	Form 8233 to payer of income	<p>With each submission, the taxpayer MUST also submit the following:</p> <ul style="list-style-type: none"> ○ Information on Form W-7 / Form W-7SP that supports claiming a tax treaty benefit (require treaty country and article number), and ○ Copy of completed withholding agent's portion of Form 8233 and ○ SSA denial letter (not required if present in U.S. and receiving Honoraria Payments. A letter from the Authorized School Official is acceptable). <p>REMINDER: If SSA denial is included in the letter, enter the letter under both "Other" and "SSA Reject Letter".</p>
<p>2(b) Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions</p> <p>CAUTION: These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act { 8 U.S.C. 1101(a)(15)(F), (M) or (J) } A certification letter is required for each Form W-7 application: primary, associated</p>	Claiming tax treaty benefits, exempt or subject to reduced rate of tax	<p>Certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> ○ Be on original, official college, university or institution letterhead with a verifiable address ○ Provide applicant's full name and Student Exchange Visitor's

<p>secondary (spouse) and dependent(s). NOTE: SEVP approved institutions are listed on the Department of Homeland Security web site at http://studyinthestates.dhs.gov/schoolsearch</p>		<p>Information System (SEVIS) number</p> <ul style="list-style-type: none"> ○ Certify the applicant's registration in the SEVIS ○ Certify that the student presented an unexpired passport, visa or other identification documents for review ○ List the identification documents provided to verify identity and foreign status ○ Be signed and dated by a SEVIS official, Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO) or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number ○ Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents as presented in the Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State) ○ Attach a copy of DS-2019, Certificate of Eligibility for
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		<p>Exchange Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-Immigrant Student Status</p> <ul style="list-style-type: none"> ○ Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit ○ Include a letter from DSO or RO stating that the applicant will not be securing employment in the U.S. or receiving any type of income from personal services <p>CAUTION: Students on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S.</p> <p>NOTE: See Exhibit 3.21.263-48 for an example of a SEVP certification letter from a SEVP institution. This letter may include statements from the DSO/RO stating applicant will not be securing employment in the U.S.</p> <p>REMINDER: If the SSA denial letter is included in this letter, enter this letter under both "Other "and "SSA Reject Letter".</p>
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<p>2(b) cont. Scholarships, Fellowships and Grants from Non-SEVP colleges/universities/institutions</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax, and submitting Form W-8 BEN to the withholding agent,</p>	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, or Copy of the contract with the college, university or educational institution along with:</p> <ul style="list-style-type: none"> ○ Copy of passport showing a valid visa issued by U.S. Department of State, and ○ Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit, and ○ Copy of W-8 BEN submitted to the withholding agent, and ○ SSA denial letter <p>NOTE: Students on a F-1, J-1, or M-1 visa will not have to apply for a SSN. They are permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p>REMINDER: If SSA denial is included in the letter, enter the letter under both "Other" and "SSA Reject Letter".</p>
<p>2(c) Scholarships, Fellowships and Grants</p>	<p>Individuals (that is,</p>	<p>Letter/official notification</p>

	foreign students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during the current year and not claiming benefits of a tax treaty	<p>from the educational institution awarding the non-compensatory scholarship, fellowship, grant, or copy of the contract with the college, university or educational institution along with:</p> <ul style="list-style-type: none"> ○ Copy of passport showing a valid visa issued by U.S. Department of State, and ○ Letter from the DSO or RO stating that this income is non-compensatory and subject to IRS information reporting/withholding requirements, and ○ SSA Denial Letter. <p>NOTE: Students on a F-1, J-1, or M-1 visa will not have to apply for an SSN. They will be permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p>REMINDER: If SSA denial is included in the letter, enter the letter under both "Other" and "SSA Reject Letter".</p>
2(d) Gambling Income/Winnings	<p>Non-resident alien visiting the United States who:</p> <ul style="list-style-type: none"> ○ Has 	Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.

	<p>gambling winnings,</p> <ul style="list-style-type: none"> ○ Is claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and ○ Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent, 	<p>NOTE: If applicant does not secure the services of a gaming official, they may still file Form 1040NR at the end of the tax year with a Form W-7 and copy of Form 1042-S displaying the amount of tax withheld. The Form 1040NR return should also display the tax treaty article number and country under which they are claiming the treaty benefits.</p> <p>CAUTION: If applicant is reporting gambling activity but not through a gaming official, research RTS to see if a return was submitted with an earlier rejected application.</p>
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IRM 3.21.263.5.3.5.12(2) Added reminder that D/S is also on the I-20 and I-94.

2. If "DS" is noted as the visa expiration date on Form W-7, consider the visa expiration date as 1 year from the received date of Form W-7 or subsequent correspondence.

REMINDER: DS is also listed on the I-20 and I-94.

IRM 3.21.263.5.4.1(2) Gave example how to check R08 status.

2. Review the *Temporary W-7 Status* screen to ensure that the application was input correctly and the assigned status is correct. For example, if R 08 generates, compare the name and TIN entered into RTS with the Form W-7 and return information. If you find that the assigned status is incorrect based on the information in hand navigate your way back to the field in question and correct accordingly. In some cases, Lead referrals may be necessary for override action. Refer to the table below for a list of specific referral conditions.

If Status is ...	Then ...
Reject (R 03 or R 05) condition and AA History field shows "Approved/Active",	Pull and refer to Lead for elevation to IPS.
Reject (R 07) condition and applicant is applying under Exception 2b or 2c and has submitted a SSA denial letter (or the equivalent letter from a designated school official or responsible officer)	Refer to Lead for override action.
Reject (R 13) or Suspense (S 02) condition if documentation was not expired as of the Submission Date, but expired prior to input,	Refer to Lead for override action.
Suspense (S 01) condition due to expired foreign driver's license instead of Reject (R 13) condition,	Refer to Lead for override action.
Suspense (S 19) condition and W-7 Application is for a foreign child that is pending adoption by U.S. Citizens that live overseas (other than the Military), meet W-7 requirements (including tax return attached) but date of entry is not available,	Refer to Lead for override action.
Suspense (S 25) condition where you have a Family Pack that includes all dependent applications with reason box "g" and Form 1040NR.	Refer to Lead for override action.
Reject (R 18) condition and reason "f" is selected, a valid U.S. visa (F1, F3, J1, M1, M3 or O1) is not available and the applicant is from Canada, Bermuda, Bahamas, Cayman Islands or Turks and Caicos Islands. If the visa information is the only entry preventing assignment of the ITIN for these applicants,	Refer to Lead for override action.

IRM 3.21.263.5.10.4(11) Deleted instructions to mail ID to foreign addresses when the mailing address used was undeliverable.

11. For original supporting identification documents only, if updated address information is available, send to the updated address. Annotate "second delivery attempt" in the comments field.

IRM 3.21.263.5.10.5(5) Added example of incomplete school ID and hyperlink to 3.21.263.4.

5. Once the application has been located in RTS,

- a. Review the *W-7 History Screen* to determine the initial reason(s) the application was placed in a Suspense Status. Refer to IRM 3.21.263.8.4.2.
- b. Select *Correspondence Received (S -Status)* on the *W-7 Application View Screen*, *Reason for Change drop-down box* and enter the received date of the notice in the *Comments* field. Refer to IRM 3.21.263.8.4.3.
- c. Follow procedures for W-7 Application Edit Screen.

REMINDER: You must overlay the batch number with the current (new) batch number. See IRM 3.21.263.8.4.4.

NOTE: If taxpayer response does not satisfy the suspense condition, capture in the RTS Remarks field any remaining issues with the application. For example, "S 03 - No ID certification", or "school ID received but no report card or transcript", etc.

REMINDER: see IRM 3.21.263.4 to ensure complete processing.

- d. Accept a parent's signature as valid unless it can be determined by documentation in hand (i.e. tax return, birth certificate) that the signatory is not the parent.
- e. Once the edit is completed on RTS the application will either Assign or Reject.

IRM 3.21.263.5.10.6(2) changed "assignment" to "final ITIN status".

2. RPD is determined by the actual input date at the time of a final ITIN status is generated (rejected or assigned). For example: If night shift is working on Tuesday, 5-15-2013, all work input before 12:00 am has a RPD of 5-15-2013; any work input after 12:00 am should have a RPD of 5-16-2013.

IRM 3.21.263.8.3.1(3) "Submission Source", Defined when to select "IRS Office."

3. The content of the *Preliminary W-7 Application Data Screen* includes the following:

Preliminary W-7 Application Data Screen Content	Description	Comment
Batch Number	Enter the batch number. This is an	If the batch number is not

	<p>11 digit number that is located on the Batch Cover Sheet. The elements of the batch number include the following:</p> <ul style="list-style-type: none"> ○ Julian Date = Batch Creation Date ○ Campus Location (NN 20 = Austin Submissions Processing Center) ○ Cart Number (NNN) ○ Slot Number (NN) ○ List Year (N) 	<p>entered, or is entered incorrectly, the system will display an error message.</p>
IRS Received Date	<p>Enter the Received date as stamped on Form W-7 in MMDDYYYY format.</p> <p>MM values = 1 to 12</p> <p>DD values = 1 to 31</p> <p>CAUTION: Once the application is submitted this field can not be changed.</p>	<p>If the Received Date is missing on Form W-7 enter this field using the following priority order:</p> <ul style="list-style-type: none"> a. Received Date on tax return or other application(s) in the same Family Pack b. Postmark date on envelope c. Signature Date d. Today's date minus 10 days.
W-7 Year	<p>Refers to the Form W-7 revision year. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ 2011 ○ 2010 ○ 2009 ○ 2008 ○ 2007 ○ 2006 ○ 2005 ○ 2003 	<p>The <i>W-7 Application Input (Other Year) Screen</i> will generate if "Other Year" is selected from this drop down box and all of the other required information for the <i>Preliminary W-7 Application Data Screen</i> is entered and passes system validations. This screen has limited fields for entry which include the following:</p>

	<ul style="list-style-type: none"> ○ 2002 ○ Other Year <p>NOTE: If more than one revision year is present on Form W-7 select the latest year.</p>	<ul style="list-style-type: none"> ○ Remarks ○ Applicant Legal Name ○ Applicant Name at Birth ○ Applicant Mailing Address ○ Applicant Foreign Address <p>NOTE: Once these fields are entered the application will be rejected (R 25).</p>
Single or Family Pack?	<p>Refers to the input of either a single Form W-7 application or a group (Family Pack) of related applications that are associated with a tax return. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Single ○ Family Pack 	
Is this the first W-7 in Family Pack?	Select the appropriate radio button Yes or No in response to the question.	Selection is based on the application that is being entered.
DLN of First W-7 in Family Pack	<p>The DLN is a 14 digit number that is assigned to each application once it has been processed through the RTS. The elements of the DLN are as follows:</p> <ul style="list-style-type: none"> ○ FLC: 20 (Austin) ○ Tax Class: 2 ○ Doc Code: 94 = W-7 (English) ○ Doc Code: 92 = W-7 (Spanish) ○ Julian Date: XXX-Batch Creation Date ○ Block Series: 000-299 without return and 300-999 with return ○ Serial#: XX (00-49) 	<p>This field is available only if the response to the preceding question is "No".</p> <p>The system will auto-populate the DLN of the next W-7 in the family pack after the first W-7 application has been submitted.</p>

	<ul style="list-style-type: none"> ○ List Year: X 	
Notice/Correspondence Language	<p>Select one of the following from the drop down box based on the type of Form W-7 in hand:</p> <ul style="list-style-type: none"> ○ English ○ Spanish 	This field determines the language of any ITIN notices issued to the applicant.
Dependent Mailing and Foreign Addresses Same As Primary	This field is enabled for Family Pack applications. Select the appropriate radio button Yes or No based on the information on Form W-7.	If the address information for the dependent is the same as the primary (or first application in the Family Pack), selecting "yes" will allow the dependent address fields to auto-populate.
Submission Source	<p>This field identifies the originator of Form W-7. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Applicant Direct ○ Acceptance Agent ○ Certified Acceptance Agent <p>NOTE: Select only if a Certificate of Accuracy is attached.</p> <ul style="list-style-type: none"> ○ IRS Office <p>NOTE: Choose IRS office when:</p> <p>FA-DAS is attached, OR</p> <p>Form W-7 "FOR IRS USE ONLY BOX" shows IRS employee number, AND</p> <p>TAC received date stamp is present.</p>	<p>The Submission Source determines who receives ITIN related correspondence/ notices:</p> <ul style="list-style-type: none"> ○ If "Applicant Direct" is selected, the system will generate correspondence to the applicant using the mailing address for Form W-7. <p>If the application is submitted by a "Delegate", the submission source will be treated as Applicant Direct.</p> <ul style="list-style-type: none"> ○ If "Acceptance Agent" is selected, the system will generate correspondence to the applicant and the Acceptance Agent if authorized to receive taxpayer correspondence. The mailing address of the applicant and the AA's

		<p>address of record will be used.</p> <p>EXCEPTION: If Acceptance Agent is a Financial Institution, the correspondence will only be generated to the AA.</p> <p>Enter the EIN in the AA EIN field. If the EIN is invalid, follow the RTS response: <i>"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct. "</i> If RTS determines the AA is a CAA, follow the RTS response: <i>"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct. "</i></p> <p>The field "AA Office Code" is required when an AA EIN is present. Follow the RTS response <i>"The AA Office Code found in the manual input box is not valid. Please enter a valid code or select 'Not Found' from the AA Office Code drop down"</i>. A notice will only generate to the applicant for these cases.</p> <ul style="list-style-type: none"> ○ If Certified Acceptance Agent (CAA) is selected, correspondence is generated to both the applicant and the CAA
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		<p>using the applicant's mailing address and the CAA's address. Select "Yes" or "No" to the RTS query <i>"Valid CAA Certificate of Accuracy attached?"</i> Enter the EIN in the "CAA EIN" field.</p> <ul style="list-style-type: none"> ○ If "IRS Office" is selected, the system will generate correspondence to the applicant using their mailing address.
Tax Return Attached?	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, but attached to the Single ○ Yes, but attached to the Family Pack ○ No <p>CAUTION: Form 1040NR with entries on any line (for example only line 22 is completed) should be considered a valid return. Do not reject.</p>	<p>Select "Yes" if box "c" applies, and multiple returns are attached for the applicant and the date of entry matches at least one of the tax return periods.</p> <p>Select "No" when any of the following conditions apply:</p> <ul style="list-style-type: none"> ○ A tax return is not present, or ○ The applicant is not listed on an attached tax return, or ○ You can not confirm that the person on an attached tax return is the same person on the Form W-7, or ○ Box "c" applies and date of entry is after the tax period of attached tax return listing the applicant. Enter in Remarks, "Substantial Presence Test not met per DOE and year of

		<p>tax return"</p> <p>NOTE: If Form 1040PR or 1040SS is attached to Form W-7, input W-7 as if no tax return was attached (these applicants qualify for a SSN). Enter "Form 1040PR" or "Form 1040SS" in the Remarks screen. Flag the case for the Lead to override and change the R 17 to R 07.</p> <ul style="list-style-type: none"> ○ Form W-7 is from the taxpayer filing under the Tax Return Extension Filing temporary exception (see IRM 3.21.263.4.6) and all required documents are not present. Update the Remarks Screen to explain what documents are missing for this temporary exception.
Does Applicant Name Match Tax Return?	<p>Radio button selections are Yes or No.</p> <p>CAUTION: Do NOT select "No" for any reason as an incorrect status will generate. See preceding instructions for "Tax Return Attached?"</p>	<p>Always select "Yes" to confirm that the applicant is listed on the tax return.</p> <p>Applicant must be listed on at least one of the tax returns in a "dual status" same year tax package.</p>
Tax Return Type	<p>Select one of the following from the drop down box for the earliest tax return year on which the applicant is claimed:</p> <ul style="list-style-type: none"> ○ 1040 	<p>Choose the tax return type for the return annotated "dual status". If both or neither is annotated ("dual status" statement attached), choose Form 1040NR.</p>

	<ul style="list-style-type: none"> ○ 1040A ○ 1040EZ ○ 1040NR ○ 1040NR-EZ ○ 1040X 	
Tax Return Year	<p>Enter the tax return year. If multiple tax returns are attached enter the earliest tax year for the applicant.</p> <p>EXAMPLE: Single W-7 applicant has returns attached for 2008 and 2009. Enter 2008.</p> <p>CAUTION: The tax year for individual members of a Family Pack may be different.</p> <p>EXAMPLE: Tax returns are attached for 2007, 2008 and 2009. Primary applicant is listed on all returns. Enter 2007 for the primary. A dependent is listed only on the 2008 and 2009 return. Enter 2008 for the dependent.</p>	<p>Enter any year from the previous 12 years up to the present year. If tax return is earlier than 12 years, input the earliest year RTS will accept.</p> <p>REMINDER: The tax Return Extension Filing is a temporary exception to the interim procedures for taxpayers with an approved extension to file tax year 2011. See IRM 3.21.263.4.6. When multiple tax year returns are received with the required documents for this exception, one of the tax years must be 2011.</p>
Is the Tax Return Valid?	Select the appropriate radio button Yes or No .	Select "No" only if the return does not have any information to establish a tax reporting or filing requirement (no tax liability). Otherwise, select "Yes". Select "yes" even when you have a family pack and multiple returns are attached (at least one must be valid) but the dependent W-7 applicant is only listed on an invalid return). See IRM 3.21.263.5.3.2 for more information on valid tax returns.
Invalid Tax Return Reason	If the answer to the preceding question is No , the system will enable the drop down box below. Select one of the following:	Be careful when reviewing Form 1040NR. If any entries are present (i.e. Line 22), the return is valid.

	<ul style="list-style-type: none"> ○ Tax return not signed <p>NOTE: This is no longer a valid selection.</p> <ul style="list-style-type: none"> ○ Cannot calculate tax liability on the tax return (no numbers present or zeros on all lines). Note: Tax return includes schedules and attachments.) 	
Number of Additional Tax Returns Attached	<p>Select one of the following from the drop down box :</p> <ul style="list-style-type: none"> ○ 0 ○ 1 ○ 2 ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	Pertains to additional tax returns that list the applicant.
Number of W-7 Associated to the Tax Return	<p>Select one of the following from the drop down box based on the number of Form W-7 applicants that are listed on the tax return for the year noted in RTS:</p> <ul style="list-style-type: none"> ○ 1 ○ 2 ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	Pertains to tax return year as noted on RTS.
IRS Office Employee	This field will be enabled when the	Enter the IRS employee badge

Badge Number	submission source of the application is "IRS Office".	<p>number from Line 2 of the <i>For IRS Use Only Box</i> on Form W-7. The badge number represents the IRS employee who received the application and reviewed the documentation at the TAC.</p> <p>Format consists of two boxes with seven spaces:</p> <p>two in the first box and five in the second box with a dash in between. If the TAC employee omitted their badge number but additional information on the application, such as a TAC stamp and information in the <i>For IRS Use Only</i> box clearly indicates that the application was received from a TAC, enter the number as all zeros. If the ID number is greater than seven, use the last 7 digits.</p>
Next	Click on this button to process the information on the W-7 Preliminary Application Data Screen.	<p>If the information on this screen was entered correctly, the system will direct you to the W-7 Application Data Screen to continue entering the application.</p> <p>If the information on this screen was not entered correctly the system will prompt you to reenter the required information.</p>
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?"	Click the Okay button and the system will direct you back to the ITIN Home Screen or,

		Click the Cancel button and the system will return you back to the current screen.
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IRM 3.21.263.8.3.2.1(1) "Document Type", Instructed not to enter documents not listed on the COA.

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

W-7 Application Input Screen Content	Instruction
Add Document NOTE: if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting Identification Documentation.	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.
Edit	Click "edit" to change information for a supporting document or view fields not shown in the table. 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. NOTE: This link is only enabled once a document has been entered and submitted.
Document Type IRM 3.21.263.5.3.4.1	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:

NOTE: If the only document attached is not listed on the COA, do not enter the documents.

- Passport
- National Identification Card
- U.S. Drivers License
- Civil Birth Certificate
- Medical Records (dependents under 6 years of age)
- Foreign Drivers License
- U.S. State Identification Card
- Foreign Voters Registration Card
- U.S. Military Identification Card
- Foreign Military Identification Card
- School Records (dependents under 18 years of age)
- Visa, Type and Number

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.

- USCIS Photo Identification

NOTE: If the applicant provides additional original documentation beyond the requirement do not enter in this field. Refer to the *Remarks* field below.

ID Certification IRM
3.21.263.5.3.4.2.1

Choose one of the following from the drop down box:

CAUTION: For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.

- Original

REMINDER: CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".

- Certified by the issuing agency

NOTE: Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.

- Notarized by State Department employee

NOTE: Consider "JAG" and "DOD" (Department of Defense) stamps as notarized documents and select this option

- Foreign notaries under the Hague Convention with an Apostille attached
- Notarized by a U.S. notary state authority
- CAA Reviewed

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.

- TAC and Tax Attaché Reviewed

NOTE: ID should be original/certified copies with these exceptions:
- Designated TAC offices review original passports and national ID cards **ONLY**. Participating IRS TAC offices are listed at Designated TAC Offices.

#

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CAUTION: When original ID is

reviewed by designated TAC, Tax Attache, or CAA, update the Remarks Screen or Comments Field with *"original ID reviewed by TAC (or Tax Attache, or CAA)"*

- None of the Above

NOTE: Select "none of the above" for copies of ID scanned into the Correspondence Imaging System (CIS) and SEVIS applications which do not have copies of ID or have an incomplete certification letter. 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 do not qualify as *CAA Reviewed* and should not be entered on this screen. Update instead the Remarks Screen with comments such as *"Document 17 attached, not listed on COA."*

EXCEPTION: If CAA:

- Submits original/copies certified by the issuing agency or if an exception, a copy of the ID meeting the exception criteria, **and**
- The ID is **NOT** on the COA, **and**
- The valid ID completes the minimum ID requirements for assignment,

then enter the ID and select "original" if document is original, or "notarized " if notarized

Is the ID Valid?

and meets exception criteria, or "certified by issuing agency " if certified by issuing agency. . If the ID submitted does not match the COA and will not assign, enter the ID as "CAA Reviewed" and select "COA not valid."

Choose one of the following from the drop down box:

- Yes, viewed documents
- No, viewed documents

NOTE: Always update the Remarks Screen with why the ID is invalid.

- ##

Select "Yes, viewed documents" when no questionable features are identified and:

- The valid document meets all documentation requirements, OR
- A valid visa or signed passport is presented, OR
- All review columns of the FA Document Action Sheet are marked "yes" or "n/a"
- School records consist of a dated school letter signed by an official of the school with a report card or transcript issued by the school. For children under the age of 6, a school letter from a nursery or kindergarten is acceptable and does not require a transcript or grades. If a date of entry is required for the applicant, the school record must be from a U.S. facility.

CAUTION: 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.

Select "No, viewed documents" when:

- The document does not meet all documentation requirements, for example, translation needed, not valid for applicant (name mis-match, etc.)
- CAA sends copies of dependent ID

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

- **##**
- School records are only a school letter without an official report card or transcript, or applicant is **age 18 or older**.
- 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**.
- The school or medical record is **NOT** from a U.S. facility, a date of entry is **NOT** present when required, and the applicant is from a country other than Mexico, Canada, or India.
- **##**
- 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. Attach completed Form 14415 to an addressed envelope containing the unsigned passport. Secure Form 14415 and envelope containing unsigned passport to the front of a family pack or single application with

Form 14415 on top.

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.

NOTE: Do not enter the document in the
Supporting Documentation Table if not for the
applicant.

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.

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
IRM 3.21.263.5.3.4.2.2

Enter the Document Expiration Date using
MMDDYYYY format.

MM values= 1 to 12

DD values= 1 to 31

If an expiration date is present, enter it in this
field.

If a document has no expiration date, leave blank and select "No" in the field "Is the document valid?"

EXCEPTION: If a Foreign Drivers License has no expiration date, then leave this field blank but select "Yes" in the field "Is the ID Valid?"

Visa Classification

If a Foreign Drivers License has no expiration date, then leave this field blank but select "Yes" in the field "Is the document valid?"

Choose the appropriate classification from 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.

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 and either

condition below is met:

- Application is CAA reviewed and visa or Document Code "32" is listed on the COA.
- Application is TAC reviewed and Document Code "32" is listed in the *For IRS Use Only Box*.

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

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

Visa ID Number

Enter the Visa ID Number.

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

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 and either condition below is met:

- Application is CAA reviewed and visa or Document Code "32" is listed on the COA. OR
- Application is TAC reviewed and Document Code "32" is listed in the *For IRS Use Only Box*.

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

Visa Expiration Date	If visa is required for application and Line 6c information is not present, refer to Lead for Override action.
IRM 3.21.263.5.3.4.2.2	Enter the Visa Expiration Date using MMDDYYYY format.
	MM values= 1 to 12
	DD values= 1 to 31
	NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.
	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 and either condition below is met:
	<ul style="list-style-type: none"> ○ Application is CAA reviewed and visa or Document Code "32" is listed on the COA. ○ Application is TAC reviewed and Document Code "32" is listed in the <i>For IRS Use Only Box</i>.
	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 "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.

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? Choose the appropriate radio button **Yes** or **No**.

IRM 3.21.263.5.3.4.2.1 If the document is in Spanish, see Exhibit 3.21.263-46 to translate. If translation is secured, select "no."

Does the Document have a photograph? Choose the appropriate radio button **Yes** or **No**.
If unable to translate, then select "Yes" for the appropriate suspense (S 15) notice to generate.

IRM 3.21.263.5.3.4.2

ID Number Enter the ID number of the document if available

For Mexican National Voter Registration Cards enter the Folio number in this field.

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.

1. Acta/Partida
2. Folio/Foja
3. Crip/Curp/Clave
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?"

- o Click the Okay button and the system will direct you back to the ITIN Home Screen.

- Click the Cancel button and the system will return back to the current Screen.