

IRM PROCEDURAL UPDATE

DATE: 08/19/2013

NUMBER: WI-03-0813-1369

SUBJECT: ITIN Address Changes, ITIN DOB and Name Changes, and Form 8822

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

CHANGE(s):

IRM 3.21.263.4.7(1) Instructed to route Forms 8822 to Entity.

1. Once all data from the Form W-7 is entered into the ITIN Real Time System (RTS), the database will systemically generate the application status. These codes are used to identify the final status of the application. The status codes are:

Status Code	Definition
Assigned	Used to identify those applications that have been assigned an ITIN.
Suspended	Used with suspense reason code(s) and identifies those applications that have been suspended for additional or missing information.
Rejected	Used with reject reason code(s) and identifies those applications that have been rejected due to failure to meet requirements.
Hard Reject	Used with hard reject reason code(s) and identifies those applications that have been rejected due to an invalid tax return.
OFAC	<p>Identifies those records that require further processing beyond the normal 4-6 week turn-around time frame. These cases require special handling. If contacted by applicant whose applicant is in OFAC status, follow procedures below:</p> <ul style="list-style-type: none">o Advise applicant application has been received and is currently being processed. <p>EXCEPTION: AM and TAC employees will prepare Form 4442, <i>Inquiry Referral</i>, listing name, DOB of applicant, DLN, and telephone contact information along with Form 8822, if applicable, and annotate "contact with applicant" with the date of the contact.</p>

	<p>Fax Form 4442 to the ITIN Unit, attention: "OFAC" Status Coordinator. Route Forms 8822 to Entity.</p> <ul style="list-style-type: none"> ○ Verify the applicant's address and request a telephone number with the best time to call if additional information is required to process the application. If the address of record is different from what is on the ITIN database, then request taxpayer complete Form 8822, <i>Change of Address</i>. Instruct the taxpayer to send this directly to the ITIN Unit. ○ Advise the applicant that additional time is required to process their ITIN application and allow 90 days from the date of the contact before inquiring again regarding the status.
Pending	Used to identify those applications that have been assigned a pending status. A pending status indicates an external entity was unavailable for an ITIN validation to take place.
	SP ITIN Operation, attempt to resubmit the application on RTS.
	Field Assistance (FA), IRM 3.21.263.6.1.34 for Form 4442 preparation procedures, Accounts Management (AM), IRM 3.21.263.7.5 for Form 4442 preparation procedures.

IRM 3.21.263.5.2.4.1(1) Deleted Form 8822 processing.

1. Upon receipt of the work in the batching area, clerks will prepare receipts for batching by grouping into the following types and programs outlined below:

NOTE: English and Spanish applications **must** be separated before they are put into batches of 50.

- Form W-7 without tax return

NOTE: Includes Gaming Commission/Exception processing faxed applications from Acceptance Agents

- Form W-7SP without tax return

NOTE: Includes Gaming Commission/Exception processing faxed applications from Acceptance Agents

- Form W-7 with tax return

NOTE: If annotated "copy" sort as correspondence. The original Form W-7 should have been received and processed.

- Form W-7 with statute tax return
- Form W-7SP with tax return

NOTE: If annotated "copy" sort as correspondence. The original Form W-7 should have been received and processed.

- Form W-7SP with statute tax return
- Form 4442, Inquiry Referral

NOTE: All Form 4442 that are annotated "OFAC Status OFAC Coordinator" must be directed to the work leader.

- ITIN CP Notices - Suspense Correspondence (i.e., Response to CP 566, Form 14413 and Form 14415)
- Correspondence/White Mail(Includes Undeliverable Mail, response to ITIN Notices excluding CP 566, non-ITIN related notices and misdirected correspondence.)

CAUTION: Route to the appropriate area (Hub) any mis-routed sorts or forms such as state income tax returns. Detach any Form 8857s, Request for Innocent Spouse Relief, and route to the appropriate area. Continue processing the Form W-7 application(s).

- # [REDACTED]

[REDACTED]

#

IRM 3.21.263.5.2.6.2.2(1) Corrected Form 8822 definition.

1. Listed below are additional stripping guidelines for the Clerical Unit.

If ...	Then ...
Original supporting identification documentation or copies certified by the issuing agency are attached,	Remove envelope(s) containing the documents and Notice 1051 if the application (all applications in a Family Pack) is in Final Status (Assigned or Rejected). Compare the envelope

	address to Form W-7. Forward the unsealed envelope containing the original/certified ID copies to sorting.
Form 9856, Attachment Alert is present,	Detach for routing to Document Retention (Files).
An addressed envelope containing a completed Form 14413 with original or certified copies of ID is present,	Remove envelope containing the original/certified copies of ID and Form 14413. Compare the envelope address to Form W-7. Forward the unsealed envelope to sorting.
A completed Form 14415 is present and attached to an addressed envelope containing an original passport,	Remove envelope containing the original passport. Place completed Form 14415 inside envelope with original passport. Compare the envelope address to Form W-7. Forward the unsealed envelope containing the original passport with Form 14415 to sorting.
Loose Income Substantiating Document(s) are received after the tax return has been released to the pipeline,	Route document(s) to Document Retention (Files).
Check copies for applications with assigned ITIN for the Primary is annotated, NOTE: Do not detach if Primary is in Suspense or Reject Status.	<ul style="list-style-type: none"> ○ Folder should have a dollar (\$) sign on upper left corner. If missing, annotate. ○ Detach for routing to the Accounting Function only if the Primary has been assigned and there is an Accounting DLN on the remittance. If no Accounting DLN, attach copy to the back of tax return.
Discovered Remittance (Live negotiable check)	Bring remittance and all related forms to a Lead/Manager. The Lead/Manager will complete the appropriate remittance paperwork and then place in designated remittance collection box for processing and routing by the remittance coordinator.
Form W-7 edited as W-7A are present,	Detach for routing to the Adoption Taxpayer Identification Number (ATIN) Unit in Austin at Stop 6182.
Any correspondence flagged for referral is present,	Detach for routing to appropriate areas
A merge action request (i.e., ITIN to ITIN, IRSN to ITIN, or	Detach and place in the designated box for merge action requests with a cover

ITIN to SSN) is identified on the stripping cart,	sheet.
A state return (including a portion) is still attached, behind the 1040,	<ul style="list-style-type: none"> ○ Detach the state return. These returns will be sent to the appropriate state for processing. ○ If there is only one copy of Form W-2, Detach from state return and attach to federal. ○ Follow Discovered Remittance procedures for live checks.
Form 8822,	Detach and route to Entity for processing (using the Austin Campus Routing Guide)
Form 13350 (Registration for e-services) is attached, NOTE: An ITIN or "ITIN Reject" must be edited on Form 13350.	Detach and refer to Lead, unless the application is in Suspended status, then it will remain attached. Leads will ensure all Form 13350 are in a designated central location to be retrieved daily by 2:00 p.m. CST by the Electronic Tax Administration (ETA) function. If forms are not retrieved, route to Austin Campus, Mail Stop 1265 -AUSPC, Attn. # [REDACTED] .#
Any application contains documents (Form W-7, CP 566, etc.) with different DLNs,	Place the Status sheet for the most current application on top and related sheets behind it.
All Form W-7 applications associated to the same tax return(s) have a final status (Assigned or Rejected) and Form 3471 is attached to the back of the tax return(s) that require Form 3471. See IRM 3.21.263.5.10.6. REMINDER: Returns not to be processed are stapled to the back of Forms W-7.	<p>Ensure RPD is edited on Line 4 of each 3471 prior to separating the tax returns. If the Tax Examiner actions were not completed, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick-up and correction. NOTE: Refile the Family Pack if any applications are still in Suspense status. Form 3471s attached to tax returns being filed to the Suspense wall should not have any annotation on Line 4.</p> <p>Forward any Form W-7(s) in final status with all attachments (copies of ID, etc.) to Document Retention (Files).</p>

IRM 3.21.263.5.10.7(5) & (16) and (17) Defined address change requests and Form 8822 processing.

5. Once the application is located in RTS, use the *W-7 Application View Screen* to compare the information provided to the information on file and to request a specific edit action. Select the appropriate *Reason for Change* based on the type of correspondence you are working and the specific action requested.

EXAMPLE: You are working notice correspondence inventory (excluding CP 565). The current status is Reject and the correspondence is a CP 567 response. You would select "Correspondence Received-R Status" as your *Reason for Change*.

EXAMPLE: You are working unsolicited correspondence (white mail) inventory and have a complete request for an address change (the ITIN, taxpayer full name, both old and new address, and taxpayer signature are all present). You would select "Current Mailing Address Change Only" as your *Reason for Change*.

REMINDER: If the address change request is missing any of the above 5 elements, Form 8822 is required. Update the Remarks Screen with the requested address change and notate the missing requirement, for example, "*address change request not signed*". After completing all required ITIN actions, forward the correspondence to Entity on Form 1725 to request Form 8822 from the taxpayer.

CAUTION: When working replies to cases in R 98 because of the ID, select "Correspondence Received" as the reason for change.

NOTE: If a new Form W-7 is attached, case will not assign. See "Caution" in paragraph 3 above.

Use the *W-7 History Screen* to verify the last action taken or notice issued.

16. Form 4442 is an internal referral to the ITIN Unit from other IRS functional areas with specific requests for action. Some specific requests that may be included in Correspondence Inventory include:
 - Revoke Requests
 - Name/DOB perfections (i.e. typographical error or numbers transposed) - do not require substantiation

CAUTION: Name/DOB changes (e.g., due to marriage, different date) require substantiation from a legal document (original or copy certified by the issuing agency. See IRM 3.21.263.4.6). For DOB, a birth certificate or passport is required. For a name change, a legal document such as a marriage license or court papers is required.

- Address Change - do not require substantiation for correction of typos or transposed numbers. For example, "Baker Street" should be "Maker Street", or "123 Any Street" should be "223 Any Street".

REMINDER: Most functions (e.g., FA, AM-Assigned Status) have access to RTS to make this type of change. These type of receipts should be rare.

- Missing Document Requests
- TAC Suspense Case Resolutions
- OFAC Inquiries
- Original returns from Entity identified as a Form W-7 previously rejected R 17, R 20, or HR 1 Letter 4939.

CAUTION: If multiple copies of the same tax year return are attached, staple the copies together (do not stagger). Edit as appropriate.

17. Process white mail as follows:

- Select the appropriate option from the drop-down menu.
- Overlay the batch number on the *W-7 Preliminary Application Data Screen*.
- Address changes require clear and concise written notification that includes the taxpayer's full name, the old address, the new address, the ITIN, and the signature of the taxpayer or authorized representative. For example, if an ITIN notice is used by the applicant to provide a response, the old address is replaced with a new address, and the request is signed, change the address.

CAUTION: If any of the five elements listed above is missing, Form 8822 is required. Update the Remarks Screen with the new address, identify the missing element, and note that the correspondence was forwarded to Entity to request Form 8822.

NOTE: Forward all Forms 8822 to Entity on Form 1725 for processing. If the account is in assigned status, requests CP 565 re-issuance, and enclosed Form 8822, notate the Form 1725 for Entity to return the case to ITIN to update RTS and issue the CP 565 once the Form 8822 is processed by Entity. Update the Remarks Screen with the new address and note that Form 8822 was sent to Entity for processing.

- Edit the DLN in the top right margin.
- Edit the ITIN in the top center margin if status is Assigned or an "R" in the upper left corner if Rejected.
- If no action is required, classify the document by placing a "C" across the entire page.

EXCEPTION: Do not classify IRS forms or notices from outside of ITIN (unless Form 8822 or 4442). Attach the letter behind the form and pull for Lead.

IRM 3.21.263.6.1.32.1(2) Expanded instructions for correcting name, DOB, and address.

2. The chart below advises how to update RTS based on the customer inquiry.

If applicant...	And...	Then...
States that the information on the notice is incorrect (name, DOB or address, etc.)	The discrepancy is a typographical error such as an obvious misspelling, transposed letters, missing apartment number, etc.,	<p>Update RTS and reissue the CP 565 notice. When the following <i>Reasons for Change</i> are selected on the <i>W-7 Application View Screen</i>, the ITIN RTS automatically reissues the notice (sends CP 565 B):</p> <ul style="list-style-type: none"> ○ Name Change Only ○ Current Mailing Address Only ○ Name and Address Change Only ○ Reissue Notice <p>CAUTION: Changes input to the Date of Birth require a second input action Select <i>Reissue Notice</i> as the <i>Reason for Change</i> to generate a notice.</p> <p>Refer to IRM 3.21.263.6.1.31, for update procedures.</p>
	The discrepancy is due to a name change/correction, or the DOB is incorrect,	<p>Advise applicant only Austin can make these changes. Prepare Form 4442 and securely attach ID (original or copy certified by the issuing agency; see IRM 3.21.263.4.6) to forward to Austin. Acceptable documentation is a marriage certificate or divorce</p>

		<p>decree for a name change and a birth certificate for a DOB change. In the absence of a birth certificate, you must have the same DOB reflected on two (one if a passport) of the thirteen acceptable documents in order to substantiate a DOB change. If documentation is not available, at the time of the inquiry advise applicant to send CP 565 with documentation supporting changes/corrections to the SP ITIN Operation.</p> <p>REMINDER: Updating RTS for these fields automatically generates another CP 565.</p>
	<p>The discrepancy is due to an address change (address of record is incorrect),</p>	<p>Advise the applicant to complete Form 8822 and mail with the CP 565 to the Entity Section if this is the only issue they are inquiring about. If this is not the only issue, use oral statement authority to change the address and reissue notice. Refer to IRM 3.21.263.6.1.31 for update procedures.</p> <p>REMINDER: Updating the RTS address automatically generates another CP 565.</p> <p>NOTE: Entity processes all Forms 8822.</p>
<p>States that the original supporting identification documents submitted with the ITIN application were</p>	<p>Research shows no indication of address change or that the supporting identification documents were returned because of undeliverable mail,</p>	<p>Prepare Form 4442 and forward to the SPC ITIN Operation for processing. Refer to IRM 3.21.263.6.1.34 for Form 4442 preparation procedures.</p>

not returned,		
---------------	--	--

IRM 3.21.263.6.1.32.2(4) Changed routing of Form 8822.

4. Refer to the table below to address inquiries for non-receipt of suspense notices.

If ...	Then...
<p>The application remains in Suspense Status but the applicant indicate they have not received correspondence from the ITIN Unit.</p> <p>NOTE: Applicant should allow a minimum of 14 business days from the RTS notice date for receipt if the address is correct.</p>	<p>1. Verify the correct address of record with the applicant. Prepare Form 4442 to forward to SP ITIN Operations to update the address.</p> <p>EXAMPLE: An applicant calls because they did not receive a notice and you learn the address is changed.</p> <p>NOTE: Any RTS updates to the address will automatically generate a notice to the applicant.</p> <p>CAUTION: If applicant has changed their address, advise applicant to complete Form 8822 with the reference number (DLN) annotated in the top margin and mail it to the SPC Entity Section.</p>
The application is now in Assigned Status,	Take no further action. Advise applicant they will be receiving a CP 565, Assignment Notice. Update address if needed.
The application is now in Rejected Status	Refer to IRM 3.21.263.6.1.32.3 below for guidance on CP 567, Reject Notice response.

IRM 3.21.263.7.2.1(1) Changed routing of Form 8822 to Entity.

1. **CP 565, Assignment Notice** advises the applicant of their assigned ITIN. The application status on the ITIN RTS is "Assigned" when a CP 565 has been issued.

CAUTION: Review all remarks on the W-7 Application View Screen as well as comments on the W-7 History Screen before working the case.

If...	Then...
<p>The applicant never received the ITIN Assignment Notice or they received the letter but lost it and now need another copy,</p>	<p>Verify the correct address of record with the applicant. Use oral authority to update the RTS address if :</p> <ul style="list-style-type: none"> ○ typographical error ○ misplaced entry ○ address change is not the only reason for the inquiry. <p>EXAMPLE: An applicant calls because they did not receive a notice and you learn the address is changed,</p> <p>NOTE: Any RTS updates to the address will automatically generate a notice to the applicant.</p> <p>If an address change is the only issue the applicant is calling about, advise them to complete Form 8822 and mail with the CP 565 to the Entity Function.</p>
<p>The discrepancy is due to a name change/correction, or the DOB is incorrect,</p>	<p>Advise applicant to mail the CP 565 notice with the original or certified (certified by the issuing agency) legal document substantiating the change/correction (marriage certificate, divorce decree, etc. for name change, or birth certificate for DOB change) to the SP ITIN Operation.</p> <p>REMINDER: See IRM 3.21.263.4.6 for acceptable forms of ID.</p>

CAUTION: No Form 4442 to SPC is required if all required actions have been taken.

REMINDER: This Notice is not designed to include a tear-off card since the number is issued for tax purposes only. The notice will be in letter format only and is printed on security paper. The chart below advises how to update RTS and is for both written and oral inquiries.

IRM 3.21.263.7.2(2) Changed routing of Form 8822.

2. Use the table below to address applicant inquiries on Form W-7 after submission.

If ...	Then ...
It has been less than six (6) weeks since the application was submitted,	Advise applicant of the normal processing time and to call back if they have not received any correspondence pertaining to the application within the time frame provided. NOTE: If applicant filed during peak filing season (January 15 through April 30) or from abroad, allow 10 weeks processing time. If applicant meets TAS criteria, then complete Form 911. See IRM 3.21.263.4.10 Taxpayer Advocate Service Assistance.
It has been more than six (6) weeks since the application was submitted and the status shown on the ITIN RTS is other than # [REDACTED] #,	Advise applicant of current ITIN application status.
Status is OFAC NOTE: These cases require special handling # [REDACTED] #	<ul style="list-style-type: none"> ○ Advise the applicant that their application has been received and is currently being processed. Do NOT tell the applicant their account is in OFAC status. ○ Advise the applicant that additional time is required to process their ITIN application and to allow 90 days from the date of this contact before inquiring again about the status. Use the W-7 Search screen to determine the date the application was set in OFAC status. ○ Verify the applicant's address and request a telephone number with the best time to call if additional information is required to process the application. If the address of record is different than what is on the ITIN RTS, request Form 8822, Change of Address.

	<ul style="list-style-type: none"> ○ Prepare a Form 4442, Inquiry Referral, listing name and DOB of applicant, DLN, telephone contact information along with Form 8822, if applicable, annotate "telephone contact with applicant," and the date of the contact. Fax Form 4442 to SPC ITIN Operation attention "OFAC" status coordinator. Route Form 8822 to Entity.
<p>There is no record of the ITIN application on the ITIN RTS,</p> <p>NOTE: If applicant filed during peak filing season (January 15 through April 30) or from abroad, allow 10 weeks processing time.</p>	<p>Advise applicant we show no record of receipt and to resubmit the ITIN application with the required original or certified (certified by the issuing agency) supporting documentation. See IRM 3.21.263.4.6 for situations when notarized documents are acceptable. Advise the applicant of the option for TAS assistance if you can not provide the relief requested. If applicant meets TAS criteria and you cannot take steps within 24 hours to provide the relief, complete Form 911. See IRM 3.21.263.4.10, Taxpayer Advocate Service Assistance.</p>
<p>Applicant advises that their original supporting identification documentation has not been returned to them and more than 60 days have passed since applicant mailed the application</p>	<p>Prepare Form 4442 and annotate "MDR" for Missing Document Request across the top of the Form 4442. Specify the following:</p> <ul style="list-style-type: none"> ○ Type of missing document (passport, birth certificate, etc.) ○ Name as it appears on the document (if different from the Form 4442) ○ Date of birth
<p>Applicant advises they now have a SSN,</p>	<p>Research IDRS CC INOLE to verify SSN assignment to taxpayer and if found, initiate merge action. Refer to IRM 3.21.263.7.4.</p>