

## IRM PROCEDURAL UPDATE

**DATE: 08/13/2014**

**NUMBER: WI-03-0814-1249**

**SUBJECT: Form 14415 Exhibit; Remarks for Form 4442 Processing; Statute Clearance; Form W-7 (COA)**

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

**CHANGE(s):**

**IRM 3.21.263.3.2(3) and (5) deleted Form 14194 and added a "Note" clarifying that Form W-7 (COA) with all required entries is considered a valid Certificate of Accuracy.**

1. All Form W-7 submitted by an AA or CAA must meet supporting identification documentation requirements by proving identity and foreign status. See IRM 3.21.263.4.6. CAAs are required to personally review and certify identification documents for primary, associated secondary (spouse) and dependent applicants. Certification for primary and secondary applicants requires face-to-face interview or via live electronic video interview.
2. AAs and CAAs must also attach valid exception documentation to prove the applicant has met an exception to the filing of a valid U.S. tax return.
3. Form W-7 submitted by a CAA must have a Form W-7 (COA), attached with the copies of all original or certified copies (certified by the issuing agency) that identifies the applicants supporting identification documentation that was reviewed by the CAA to prove identity and foreign status for primary and secondary applicants through face-to-face interviews or live video electronic interviews. See IRM 3.21.263.4.6 for the exceptions. The Form W-7 (COA) stipulates that to the best of the CAA's knowledge, the applicants' supporting identification documentation is authentic and accurate.

**NOTE:** Form W-7 (COA), Form 14194, is the official form for a certificate of accuracy. However, if the form is identified as Form W-7 (COA) and all required entries are present, consider it valid.

**REMINDER:** All dependent ID must be original or certified by the issuing agency.

4. All fields of Form W-7 (COA) must be completed for Form W-7 (COA) to be valid with two exceptions:
  - o The AA signature date is not required if the signature date is present in the "Acceptance Agent's Use Only" signature area of Form W-7.

- The name and EIN of the partnership is required only when the applicant is applying for Exception 1(a) Partnership Interest.
- 5. Only Form W-7 (COA) signed by the authorized representative/responsible officer are valid. The signature must be an original and not stamped or digitalized.

**CAUTION:** Accept the Certificate of Accuracy (COA) if signed and dated by a U.S. government military officer, Judge Advocate General (JAG) officer, U.S. State Department employee, or U.S. consul/embassy employee.

- 6. Form W-7 (COA) must have an original signature. Photocopies of Form W-7 (COA) are acceptable if they are legible and contain an original signature.

**IRM 3.21.263.5.3.4.2(2) reformatted the "Note" to include a hyper link to the definition of valid COAs.**

- 2. The supporting identification documentation provided by the applicant must be from the acceptable list of thirteen documents required for ITIN assignment. The applicant must submit a passport or at least two other valid documents. At least one of the documents must contain a recent photo (unless a dependent under 14, or under 18 if a student). Applicants under 18 must submit a civil birth certificate (unless a passport is submitted) along with a medical (under age 6) or school (under age 18) record.

**NOTE:** Certifying Acceptance Agents (CAAs) are required to submit a Certificate of Accuracy (Form 14194, W-7 COA) with the Form W-7 which provides specific identity and foreign status information reviewed by the agent. See IRM 3.21.263.5.3.2 for a definition of valid COAs. CAAs must also attach copies of the original or certified copies of all supporting identification documents (ID) for primary and secondary applicants interviewed face-to-face or on live electronic videos. Original ID or copies certified by the issuing agency are required for all dependent applications. See IRM 3.21.263.4.6 for situations when notarized copies are acceptable. CAAs must provide copies of exception documentation substantiating the exception claimed. If the COA is not signed by the authorized representative/responsible officer, the COA is invalid. See IRM 3.21.263.3.2.

**IRM 3.21.263.5.4.1(4) reformatted "Caution" to include a hyper link to ASSED and RSED determination IRM section.**

- 4. If you are satisfied that the assigned status is correct, then click the *Assign Final Status* Button. Before proceeding to the next application, document Form W-7 and the tax return as well as any attached, check copy, CP Notice or Form 2848.

**CAUTION:** When family packs submit multiple returns and one has an imminent assessment statute expiration date (ASED) or refund statute expiration date (RSED), refer those returns with both the primary and secondary (if applicable) ITINs assigned to Statute. See IRM 3.21.263.5.2.3.10 to determine imminent ASED and RSED. If either the primary or secondary (if applicable) ITIN is rejected, refer to Entity. Keep remaining returns and suspended dependent Form W-7s on the Suspense Wall for processing.

**IRM 3.21.263.5.4.1(10) reformatted processing procedure to include explicit instructions for determining when a statute year return has been cleared by the Statute Unit.**

10. If today's date is within 90 days of a return ASED or RSED, look in the upper left margin of the tax return for the Statute Unit clearance stamp. The following stamped information indicates the return has been cleared by Statute:
- "Cleared for Assessment"
  - "Cleared by Statute"
  - "Delinquent Return" and the date of clearance on the return.

An employee number and date will also be present for all three categories. If a Statute Unit stamp is not present, notate "T-R-A Statute" in the Remarks screen and take the following actions:

- If assigned (both primary and secondary, if applicable), notate ITIN(s) on the tax return. These returns will be referred to Statute even if dependent Form W-7s are still pending.

**CAUTION:** Complete Form 3471 when required (all applicants are in final status) for returns ready to be sent to processing. Enter the RPD on line 4. See IRM 3.21.263.5.10.6 # to determine when Form 3471 is required and for instructions on computing the RPD.

- If rejected (primary or secondary, if applicable), write "ITIN Reject" on the tax return. These returns will be referred to Entity even if dependent Form W-7s are still pending.
- If suspended, leave the return with the application for filing on the suspense shelves.
- Flag the entire family pack (Form W-7s/Form W-7SP, Statute return with all other tax returns, etc.) for assigned or rejected primary and secondary applicants for Lead action.

**IRM 3.21.263.5.10.8(18) revised to include a "Reminder" for recording actions taken on Form 4442.**

18. 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 or R 20

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

**REMINDER:** Record clear comments in the Remarks Screen or Comments field to show what actions were taken or not taken from the Form 4442.

**IRM 3.21.263.8.3.2.10(1) deleted "Caution" and reference to Form 14104.**

1. Use the table below to make entries from the "**Acceptance Agent's Use ONLY**" area of the Form W-7.

W-7 Application Input Screen Content	Instruction
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AA Date Signed	<p>Enter date signed in MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p>
AA EIN	Enter the AA's EIN.
AA Office Code	<p>When the user enters the AA's EIN, RTS will auto populate the AA's office code drop- down box. Select one of the AA's office code(s) provided in the list. Additionally, the drop down will populate with "Not Found" so that the user may select this option if the office code(s) does not match the documentation or an office code is not available in the documentation.</p> <p><b>NOTE:</b> If the CAA EIN does not populate with office codes and the information is missing from the Form W-7 or COA or incorrect due to obvious error (e.g., transposition of numbers), use the AA search feature to check for the Authorized Representative.</p>
AA Company Name	This is systemically generated when the AA's office code is entered.
AA Legal Name	This is systemically generated when the AA's office code is entered.
AA Title	This is systemically generated when the AA's office code is entered.
AA Phone Number	This is systemically generated when the AA's office code is entered.
AA Fax Number	This is systemically generated when the AA's office code is entered.
<p>Valid AA Certificate of Accuracy attached?</p> <p><b>NOTE:</b> This field is automatically disabled if the submission source on the Preliminary W-7 Input Screen is Acceptance Agent.</p>	<p>Choose one of the following</p> <ul style="list-style-type: none"> <li>○ Yes or</li> <li>○ No</li> </ul> <p><b>NOTE:</b> To determine if the COA is signed by a valid representative/authorized party, check the AA View Screen for the name of the responsible party and status of the AA agreement:</p> <ul style="list-style-type: none"> <li>○ Select "Yes" if the COA meets requirements</li> <li>○ Select "No" if the COA does not meet requirements such as attaching required identification documents as listed in IRM</li> </ul>

	<p>3.21.263.4.6.</p> <p><b>NOTE:</b> No action is required for additional supporting ID that is not needed to meet the ID requirements. This additional ID does not impact the COA and does not require input in the Supporting Documentation Table. For example, a valid passport and an expired national ID card are attached. The valid passport is the only ID needed. Do not consider or enter the expired national ID card.</p>
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**Exhibit 3.21.263-53 "Form 14415, Application for IRS Individual Taxpayer Identification Number: Suspense" created a new exhibit for Form 14415.**

Text Only Link
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Use an envelope without a window  
unless Form 14433 is also needed.

Application for IRS Individual Taxpayer Identification Number: Suspense

ITIN Office  
Austin, TX 73301-0057

Reference number: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

ZIP/Postal: \_\_\_\_\_

Country: \_\_\_\_\_

We can't finish processing the Form W-7 you sent us for the following reasons. Please return this form with the documents or information requested.

Supporting Documents Are Missing

- ☐ We didn't receive the supporting documents you must send with your application to verify the information on your Form W-7.

You must send us:

- 2 documents that prove your identity and foreign status (1 document must have a photo)
- Birth certificate (if you are under age 18)

Note: If you send a passport, you don't need to send another document.

Please review the list below and check the documents you are enclosing to verify your identity:

Documents the IRS accepts

Can be used to establish:

	Foreign Status	Identity	Photo
<input type="checkbox"/> Passport	x	x	x
<input type="checkbox"/> Visa issued by U.S. Department of State	x	x	
<input type="checkbox"/> U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x	x
<input type="checkbox"/> National identification card (with current name, photo, address, date of birth, expiration date)	x	x	x
<input type="checkbox"/> U.S. driver's license		x	x
<input type="checkbox"/> U.S. military identification card		x	x
<input type="checkbox"/> U.S. state identification card		x	x
<input type="checkbox"/> Foreign driver's license		x	
<input type="checkbox"/> Foreign military identification card	x	x	x
<input type="checkbox"/> Foreign voter's registration card	x	x	
<input type="checkbox"/> Civil birth certificate (required if you are under age 18)	x	x	
<input type="checkbox"/> School records (valid only if you are under age 18)	x	x	
<input type="checkbox"/> Medical records (valid only if you are under age 6)	x	x	

DLN

Form 14415 fillable form  
available for entry of  
DLN, name, and address

The documents you send must be one of the following:

- Original documents
- Certified copies from the agency that issues or maintains the original records
- Notarized copies by a U.S. Notary
- Have an Apostille of Hague convention attached

You must have a certified translator translate foreign-language documents into English. Send the documents to us with the certificate of translation. (S01)

Supporting Documents Are Unacceptable

- ☐ The supporting documents you sent with your application are unacceptable. The documents you send must be current, contain your name and a photo, and support your claim of foreign status. A passport will prove your identity and foreign status. If you do not have a passport, you **must** provide a combination of documents that verify your identity.

All documents must be original or certified copies from the agency that issued or maintains the original records, or notarized by a U.S. Notary.

You must have a certified translator translate foreign-language documents into English. Send the documents to us with the certificate of translation.

- ☐ The passport you sent does not meet IRS criteria.

A valid passport must:

- Be issued by a foreign country the U.S. State Department recognizes
- Be unexpired
- Show a photo of you, the applicant
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing country or agency)
- Be legible
- Require no translation (SC26)

- ☐ The national identification card you sent does not meet IRS criteria.

A valid national identification card must:

- Be issued by a foreign country the U.S. State Department recognizes
- Be unexpired
- Show a photo of you, the applicant
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing country or agency)
- Be legible
- Require no translation (SC27)

Exhibit 3.21.263-53

Text Only Link

### Application for IRS Individual Taxpayer Identification Number: Suspense

- ☐ The U.S. driver's license you sent does not meet IRS criteria.

A valid U.S. driver's license must:

- Be issued by a U.S. state agency
- Be unexpired
- Show a photo of you, the applicant
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing state)
- Be legible (SC28)

- ☐ The civil birth certificate you sent does not meet IRS criteria.

A valid civil birth certificate must:

- Be issued by a foreign country the U.S. State Department recognizes
- Show your name, date of birth, date of registration, and place of birth
- Show your name (must match your name on the Form W-7 and your tax return)
- Be legible
- Require no translation (SC29)

- ☐ The medical record you sent does not meet IRS criteria.

A valid medical record must:

- Be issued by a valid hospital, medical facility, or doctor's office
- Be issued by a foreign country the U.S. State Department recognizes
- Show your name (must match your name on the Form W-7 and your tax return)
- Be accompanied by a letter on official letterhead that is dated from the Federal authority, physician, hospital or clinic who administered the care of the child
- Show the name, address and phone number of the doctor, hospital or clinic where the treatment was administered
- Show the applicant is under 6 years of age
- Be unexpired (issued within 12 months prior to the application date)
- Be legible
- Require no translation (SC30)

- ☐ The foreign driver's license you sent does not meet IRS criteria.

A valid foreign driver's license must:

- Be issued by a foreign country the U.S. State Department recognizes
- Be unexpired
- Show a photo of you, the applicant
- Show your date of birth and foreign address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing country or agency)
- Be legible
- Require no translation (SC31)

- ☐ The U.S. state identification card you sent does not meet IRS criteria.

A valid U.S. state identification card must:

- Be issued by a U.S. state agency
- Be unexpired
- Show a photo of you, the applicant
- Show your date of birth and address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing state)
- Be legible (SC32)

- ☐ The foreign voter registration card or document you sent does not meet IRS criteria.

A valid foreign voter registration card or document must:

- Be issued by a foreign country the U.S. State Department recognizes
- Show a photo of you, the applicant
- Show your date of birth and foreign address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing country or agency)
- Be legible
- Require no translation (SC33)

- ☐ The U.S. military identification you sent does not meet IRS criteria.

A valid U.S. military identification must:

- Be issued by a branch of U.S. military service
- Be unexpired
- Show a photo of you, the applicant
- Show your date of birth and address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing agency)
- Be legible (SC34)

- ☐ The foreign military identification you sent does not meet IRS criteria.

A valid foreign military identification must:

- Be issued by a foreign country the U.S. State Department recognizes
- Be unexpired
- Show a photo of you, the applicant
- Show your date of birth and foreign address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing country or agency)
- Be legible
- Require no translation (SC35)

### Exhibit 3.21.263-53 (Cont. 2)

Text Only Link

### Application for IRS Individual Taxpayer Identification Number: Suspense

- ☐ The school record you sent does not meet IRS criteria.

A valid school record must:

- Be issued by a foreign country the U.S. State Department recognizes or by a school in the United States
- Show the applicant is under 19 years of age
- Be unexpired (usually within 12 months prior to the application date)
- Show your name (must match your name on the Form W-7 and your tax return)
- Be original, dated, signed and stamped by a school official
- Be legible
- Require no translation (SC36)

- ☐ The U.S. visa you sent does not meet IRS criteria.

A valid U.S. visa must:

- Be issued by the U.S. Citizenship and Immigration Services
- Be unexpired
- Show your foreign address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing agency)
- Be legible (SC37)

- ☐ The U.S. Citizenship and Immigration Services (USCIS) photo identification you sent does not meet IRS criteria.

A valid U.S. Citizenship and Immigration Services (USCIS) photo identification must:

- Be issued by U.S. Citizenship and Immigration Services
- Be unexpired
- Show a photo of you, the applicant
- Show your foreign or U.S. address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing agency)
- Be legible (SC38)

- ☐ The documents you sent were not original, certified by the issuing agency, or notarized by a U.S. Notary. Please send identification documents that are original, certified by the issuing agency, or notarized by a U.S. Notary. (SC03)

- ☐ The documents you sent are in a foreign language. Please have a certified translator translate the documents into English. Send them to us with the certificate of translation. (SC15)

#### Information Missing From Application

- ☐ You didn't provide your country of birth on Form W-7, line 4. Please provide your country of birth.

Country of birth (SC07)

- ☐ You didn't provide your country of citizenship on Form W-7, line 6a. Please provide your country of citizenship.

Country of citizenship (SC09)

- ☐ You didn't provide your date of entry into the United States on Form W-7, line 6d. Please provide your date of entry into the United States.

Date of entry (MM/DD/YYYY) (SC19)

- ☐ You didn't provide your foreign address on Form W-7, line 3. Please provide your foreign address. (You must use a street address; do not use a post office box or an "in care of" address). If you have permanently or temporarily given up your foreign residence to come to the United States, just enter the name of the country where you resided.

Address (number and street)

Apartment (if applicable)

Rural route number

City State  
(S04/05)

Country

Zip code

- ☐ You didn't provide your date of birth on Form W-7, line 4. Please provide your date of birth.

Date of birth (MM/DD/YYYY) (S06)

- ☐ You didn't provide information about your visa on Form W-7, line 6c. Please provide the following information about your visa.

Visa classification/  
type (S12)

Number

Expiration date

### Exhibit 3.21.263-53 (Cont. 3)

Text Only Link

### Application for IRS Individual Taxpayer Identification Number: Suspense

- ☐ You didn't provide your U.S. mailing address. Please provide your U.S. mailing address.

Address (number and street)

Apartment (if applicable)

Rural Route number  
(if applicable)

City

State/Province

ZIP code (SC28)

- ☐ You didn't indicate your country of citizenship (Form W-7, line 6a), and the country of birth (Form W-7, line 4). Note: The U.S. Department of State must recognize the country of birth and citizenship. For a list of recognized countries, visit [www.state.gov](http://www.state.gov) and search for keyword "Independent States in the World" or "Dependencies and Areas of Special Sovereignty."

Country of citizenship  
(SC17/18)

Country of birth

- ☐ You didn't provide the following information about the document you sent (Form W-7, line 6d). Please provide this information.

Type of document (SC11)

Country/state that issued document

- ☐ Your Certificate of Accuracy from your Certified Acceptance Agent (CAA) was missing or the CAA didn't sign it. Please provide a properly signed Certificate of Accuracy from your CAA. (S16)
- ☐ You need to attach the documents that support the type of exception you requested on Form W-7. For example, if you indicated Exception 1 because you opened an account with a financial institution that will generate interest or dividend income, then you must provide evidence of ownership interest in that account. A letter from the financial institution identifying you as the account holder and the type of income generating account would provide evidence of ownership.

You can find a description of acceptable documents for each exception in the Exceptions Table Chart in the Form W-7 instructions or at [www.irs.gov](http://www.irs.gov). (SC21)

- ☐ Your Form W-7 wasn't signed properly. Please sign below so we can process your application.

Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS Individual Taxpayer Identification Number (ITIN), including any previously assigned taxpayer identifying number.

Signature

Date

If the applicant is a dependent under age 18, the applicant, a parent, court-appointed guardian, or authorized agent can sign this section.

- ☐ I am the applicant
- ☐ I am the applicant's parent (attach a copy of birth certificate or evidence of legal adoption)
- ☐ I am the applicant's court-appointed guardian (attach a copy of guardianship document)
- ☐ I am the guardian of an applicant under age 18, and I am designating the person below as my representative (attach Form 2848, Power of Attorney and Declaration of Representative)

Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS Individual Taxpayer Identification Number (ITIN), including any previously assigned taxpayer identifying number.

Signature of applicant, parent or guardian Date

Relationship to applicant (SC14)

### Exhibit 3.21.263-53 (Cont. 4)