

IRM PROCEDURAL UPDATE

DATE: 08/28/2014

NUMBER: WI-03-0814-1296

SUBJECT: Form W-7 and Form W-7(COA) Signature Requirements

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

CHANGE(s):

IRM 3.21.263.5.3.5.16(1) Reformatted to indicate stamped signature is not acceptable.

1. **The application must be signed.** Printed signatures are acceptable.

NOTE: Faxed, photocopied, stamped, and electronic signatures are **NOT** acceptable.

EXCEPTION: Faxed signatures are acceptable **ONLY** for Forms W-7 faxed from gaming officials. See IRM 3.21.263.5.9.4.

IRM 3.21.263.8.3.2.10(1) "Valid AA Certificate of Accuracy Attached?" changed "AA" to "CAA" on "Valid AA Certificate of Accuracy attached?" and instructed to choose "No" if the CAA signature is not valid.

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
AA Date Signed	Enter date signed in MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31
AA EIN	Enter the AA's EIN.
AA Office Code	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

	<p>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>NOTE: 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 CAA Certificate of Accuracy attached?</p> <p>NOTE: 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"> ○ Yes or ○ No <p>NOTE: 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"> ○ Select "Yes" if the COA meets requirements ○ Select "No" if the COA does not meet requirements such as the CAA signature is not valid (see also IRM 3.21.263.3.2), the required identification documents are not attached (see also IRM 3.21.263.4.6, etc., <p>NOTE: 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</p>

	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.
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IRM 3.21.263.8.3.2.11(1) "Applicant Signature" reformatted to add "stamped" to the list of signatures when "none" should be selected from the drop down box under "Applicant Signature".

1. Use the table below to make entries from this area of the Form W-7.

W-7 Application Input Screen Content	Instruction
Applicant Signature	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Applicant ○ Parent ○ Court Appointed Guardian ○ Power of Attorney ○ None <p>If the relationship is not specified and can not be determined by supporting documentation, select "None". Select "None" when the signature is faxed, photocopied, stamped, or electronic. See IRM 3.21.263.5.3.5.16</p> <p>EXCEPTION: Faxed signatures are acceptable ONLY for applications faxed from gaming officials. See IRM 3.21.263.5.9.4</p> <p>Always accept the signature as being from the person indicated by the box checked unless evidence to the contrary is present. For example, if the "parent" box is checked on Form W-7, and there is evidence that the signer is not the parent (i.e., birth certificate, tax return), select "None" in the <i>Application Signature</i> drop-down box. Otherwise, accept signature as valid parent's signature and enter the parent's name in the delegate field on RTS.</p>

	<p>If the parent's name is present on Form W-7 but not legible, enter "not legible" in the delegate field. If the application is TAC or CAA reviewed, accept the signature as valid.</p> <p>CAUTION: Form 2848 representative information in Line 2 and Part II (Declaration of Representative) with designation "f" selected must be immediate family only (spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister). See IRM 3.21.263.5.3.5.17. If review of the application package allows you to determine that the delegate's relationship to the applicant is not any of those listed above, or if you are unable to determine the relationship of the delegate to the applicant, reject the Form 2848. Reject by selecting "Power of Attorney" in the RTS Application Signature drop-down box and selecting "no" to "Valid Legal Document supporting Court-Appointed Guardian or Power of Attorney received?"</p> <p>NOTE: Form 1040 and birth certificates can be used to determine the relationship between the delegate and applicant. Uncles and other family members can be designated a representative by a court appointed guardian of the applicant, but court papers must be attached.</p>
<p>NOTE: Form 8821, Tax Information Authorization Can not be used to sign Form W-7, tax returns, or any other documents for the applicant. The Form 8821 is for information authorization only and the data from this form will be input in the "Remarks" field. The Form 8821 must state for ITIN/Form W-7 purposes.</p> <p>NOTE: If applicant has signed for themselves but attached a valid POA, treat as information only. Select applicant as the signatory from the drop down box. Enter POA name in remarks field. If a parent has signed for a minor applicant but attached a valid POA, treat as information only. Select "parent" as the signatory from the drop-down box. Enter POA name in the Remarks Screen.</p>	
<p>W-7 Application Input Screen Content</p>	<p>Instruction</p>
<p>Date Signed</p>	<p>Enter the date signed in MMDDYYYY format.</p>

	<p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>If the application was not signed, use the following to determine the date to enter:</p> <ul style="list-style-type: none"> ○ If there is no date signed, enter the received date. ○ If no received date is present, use the postmark date on the attached envelope. ○ If no postmark date is present, use today's date minus 10 days.
Phone Number	<p>Enter the applicants phone number as provided on Form W-7. This entry is only required on initial input of the W-7 application if provided by the applicant. If this information is subsequently provided in response to correspondence, it is not necessary to capture this information.</p> <p>If the area code is missing, enter "000" before telephone number.</p>
Delegate Name	<p>Enter the name of the parent or delegate appointed by the applicant.</p> <p>If parent was selected, name was not typed in the delegate box and correct name can not be determined from the signature box or attached documentation, enter "not legible".</p> <p>If delegate name is illegible, research attached supporting documentation, and if found, enter as appropriate. If not found enter "not legible"</p>
Valid Legal Document Supporting Court-Appointed Guardian, Power of Attorney (POA) Received?	<p>Choose the appropriate radio button Yes or No to confirm if a valid legal document has been submitted</p> <p>The radio button is enabled only if Court Appointed Guardian or POA, is selected as signature.</p> <p>CAUTION: All Form 2848 with a received date of 3-2-2012 or later must use Form 2848</p>

	<p>revision dated October 2011 or March 2012. Any other Form 2848 version is invalid. Select "no" to the query "Valid Legal Document Supporting Court-Appointed Guardian, Power of Attorney (POA) Received?" Input comments to the Remarks Screen such as <i>"POA John Smith invalid per used old Form 2848."</i></p> <p>If the relationship is specified and there is no evidence to the contrary, specify the relationship on RTS as POA or Court Appointed Guardian by selecting the appropriate radio button, but do not enter a delegate name until it is substantiated with required documents.</p> <p>When Form 2848 is submitted after initial Form W-7 processing, add information to <i>Remarks</i> but do not revise the signature area of Form W-7 with the information from Form 2848 unless this was one of the system identified conditions preventing assignment (i.e., S 14).</p>
Submit	<p>Click on the Submit button to trigger system input validation.</p> <ul style="list-style-type: none"> ○ If all business rules and validations passed but the system identifies a potential duplicate W-7 record, the system will direct you to the W-7 Potential Duplicate Record Screen. ○ If all business rules and validations passed, the system will direct you to the Temporary W-7 Status Screen. ○ If all business rules and validations failed, the system will prompt the user to reenter the missing information in order to continue to the Temporary W-7 Status Screen.
"Back to Preliminary W-7 Data" Button	Click on this button to return to the Preliminary W-7 Data Page
"Back to Top" link	Click on this link to return to the top of the page.

CAUTION: If the "Names" Search screen appears after submitting an application, correct the address:

- Click on "Back"
- Check for abbreviations in the city. If found, spell out the city name (replace "Ft Worth" with "Fort Worth".,
- Check for typos in the city/state/zip fields of Line 2 by comparing to Form W-7, tax return, W-2s, envelopes, etc. If typos are found, edit Form W-7 as needed, enter corrections in RTS, and re-submit.