

IRM PROCEDURAL UPDATE

DATE: 09/03/2013

NUMBER: WI-03-0913-1417

SUBJECT: Applicant's Mailing Address, TAC Dedicated ITIN Phone Line, and Actions to take When ID has not been Received by TP

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

CHANGE(s):

IRM 3.21.263.5.3.5.5(2) "Exception, "Deleted instructions to replace CAA business address when listed on Line 2, Applicant's Mailing Address.

2. This address may be a street address or U.S. Postal box number.

CAUTION: Private box numbers are not considered valid for mailing addresses (e.g. mailboxes, postal annex and post net etc.).

IRM 3.21.263.6(2), Listed reasons for calling and reasons not to call dedicated ITIN TAC line.

2. Except as specified in the following instructions, normal procedures must be followed to resolve most contacts.

NOTE: All TAC and Tax Attaché Offices have access to the RTS for necessary research. TAC and Tax Attaché employees may call the ITIN Operations Unit at 512-433.7966 for assistance with RTS inputs or with specific questions about ID being authenticated. Both TAC and Tax Attaché employees should elevate ITIN issues that can not be resolved at the local level (e.g., RTS systemic issues, unusual documentation etc.) to the next level within their organization.

CAUTION: This number is for internal use only and is not to be shared with taxpayers. Do **NOT** call for reasons such as asking about the return of ID or asking for explanations of RTS status/remarks. Calls for reasons other than RTS input, or ID under review at that time, or from areas other than TAC or Tax Attachés will not be processed.

IRM 3.21.263.6.1.30(2), Added paragraph explaining how to compute when ID was returned and actions to take.

2. If applicant inquires about the return of original or certified copies of ID, review RTS. Determine the date the application was worked by ITIN Operations by the date of RTS action on the View Screen. Add 3 business days to the ITIN Operations processing date (assigned, rejected or suspended input date immediately before the "notice generated" date) and advise the applicant this is the date the ID was mailed back to them. If the Remarks Screen entries indicate the ID was questionable (also shows as S 02 on History Screen) or that Letter 4939 (replaced by notice CP 566 S 50 on 8-12-13) was sent, advise the applicant the ID is being held until their response is received and worked.
3. If RTS shows:
 - o More than 60 days have elapsed since the IRS received date (shown on the application history screen) **AND**
 - o There is no indication of questionable ID/W-2 name mismatch issue) processing, **OR**
 - o At least 2 weeks have elapsed since the date the ID should have been returned (ITIN processing date + 3 business days) **AND**
 - o Applicant has not received the ID,

review RTS for indications of Missing Document Request (MDR) processing. If no remarks are present to indicate previous MDR processing, prepare Form 4442 (see IRM 3.21.263.6.1.34). If RTS indicates Form 4442 was processed and the ID was not found (statements such as "F1051 to TP, ID not found)", advise applicant to file Form 5646, *Claim for Damage, Injury, or Death* with the required documentation. Advise applicant that filing Form 5646 does not guarantee that their claim will be accepted or that they will receive monetary compensation.

IRM 3.21.263.7.2(2) and (3), Added how to determine what actions taken to return ID and steps to take next.

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EXCEPTION: If the Remarks Screen entries indicate the ID was questionable (also shows as S 02 on History Screen) or that Letter 4939 (replaced by CP 566 S 50 on 8-12-13) was sent, advise the applicant the ID is being held until their response is received and worked.

3. If RTS shows:
- More than 60 days have elapsed since the IRS received date (shown on the application history screen), **AND**
 - There is no indication of questionable ID/W-2 name mismatch issue processing, **OR**
 - At least 2 weeks have elapsed since the date the ID should have been returned (ITIN processing date + 3 business days), **AND**
 - Applicant has not received the ID,

review RTS for indications of Missing Document Request (MDR) processing. If no remarks are present to show previous MDR processing with no ID found, prepare Form 4442 for MDR (see IRM 3.21.263.7.5). If RTS indicates Form 4442/MDR was processed and the ID was not located (statements such as "F1051 to TP, ID not found", advise applicant to file Form 5646, "Claim for Damage, Injury, or Death" with the required documentation. Advise Applicant that filing Form 5646 is no guarantee that their claim will be accepted or that they will receive monetary compensation.