

IRM PROCEDURAL UPDATE

DATE: 09/30/2013

NUMBER: WI-03-0913-1521

SUBJECT: SEVP Dependents & Spouses, Processing W-7s and Returns, Proving Prior Filing Requirement, Checking All Documents for W-7 Info

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

CHANGE(s):

IRM 3.21.263.4.6(1), Added "spouses, and their dependents" to the definition of who qualifies for SEVP.

1. ITIN applicants are required to submit documentation to satisfy Form W-7 requirements. All Form W-7s must enclose **ONLY** original or certified (certified by the issuing agency) supporting identification documents (ID) when the applicant mails the application to the Austin ITIN Operations. Exceptions to this include:
 - Notarized copies are acceptable **ONLY** for:
 - Both boxes "a "and "h" checked
 - Box "d" (only when FPO/APO address or military ID is present)
 - Box "e" (only when FPO/APO address or military ID is present)
 - Certified Acceptance Agents (CAAs) are required to attach Form 14194 (Form W-7 COA) along with copies of original/certified copies of ID secured in face-to-face or video electronic interviews for primary and secondary applicants. CAAs must send original or certified copies of ID for all dependent applicants to the ITIN Operations.
 - Acceptance Agents (AAs) are required to submit original or certified ID for all applicants.
 - The IRS tax attaches (Beijing, Frankfurt, London, and Paris) can review original and certified copies of all 13 types of approved ITIN ID for all applicants for applicants appearing in person. They will send copies of all ID along with the Form W-7 to Austin ITIN Operations. See IRM 3.21.263.6.
 - Student Exchange Visitors Program (SEVP): Non-resident alien students, exchange visitors, spouses and dependents under the SEVP can have their original ID certified by a SEVP approved institution rather than mailing originals to the IRS. These are individuals admitted to the U.S. under an F, J, or M visa who receive taxable scholarships, fellowships, or other grants. See IRM 3.21.263.5.3.5.2.
 - Designated Taxpayer Assistance Centers (TACs) can review original passports and national ID cards **ONLY** for applicants appearing in person.

Copies of the ID are attached to the Form W-7. All other original/certified ID is mailed with the Form W-7 application to Austin ITIN Operations.

EXCEPTION: Foreign consuls can certify documents. For example, the Colombian Consul in New York City can certify Colombian passports. Accept certification from U.S. embassies and consulates abroad.

REMINDER: Carefully review all original identification documents that are laminated to determine if the document(s) are valid, for example, laminated by the issuing agency and not the taxpayer after the document was issued. For example, driver licenses are covered with polyester laminate by the issuing agency. Only accept document(s) that have been laminated by the issuing agency. See IRM 3.21.263.5.3.4.4 # if the document is questionable.

IRM 3.21.263.5.2.9(2) & (3) & (4) & (5), Revised criteria for R 99 processing.

2. Applicants that are issued a Suspense Notice (CP 566) are given a time frame of 45 days to respond. If a response is not received within the allotted time, the Form W-7 systemically moves from Suspense Status to Reject Status "R 99" and will appear on the ITN 0099 Report. The ITIN 0099 Report is printed daily by the Clerical Manager or designee. ITIN Clerical will take the following steps to address applications in "R 99" status:
 - Review the report daily for applications that have moved from Suspense to Reject Status,
 - Pull the Form W-7 applications listed on the report and all related attachments from the suspense wall,
 - Annotate "R 99" in red ink in the top left corner of the application on the *Final W-7 Status Screen* page that is already attached. Be sure to circle out any other status codes present.

NOTE: The status screen previously reflected the Suspense Status.

- Stamp or annotate "ITIN Reject" in the TIN area of any attached return next to the applicant's name.
 - If Form 2848 or Form 8821 is not edited with the ITIN, "ITIN Reject" or "No W-7" in the TIN area, edit before stripping.
 - Attach Form 3471, Edit Sheet only to R 99 applications from rejected dependents where the return requires a RPD; see IRM 3.21.263.5.10.6. . Edit the R 99 report date as the RPD onto Line 4 of Form 3471 only for returns being sent to processing.
3. Applicants in Hard Reject 1 status were sent Letter 4939 when the tax return documents did not prove a federal tax filing need. They are told to respond within 45 days. Take the following actions:

- Daily pull all flagged cases with all attachments when 65 calendar days have passed since the Letter 4939 was sent.
 - Stamp or annotate "ITIN REJECT" in the TIN areas of any attached return next to the applicant's name.
 - Process R 99 Letter 4939 cases for all filing statuses (single, head of household, or married filing joint) by stapling the return (both balance due and refund returns) to the back of Form W-7 for sending to Document Retention. Do **NOT** process the return.
4. For R 99 cases for other than letter 4939, process rejected Form W-7 primary applicants with filing status head of household or single returns as follows:

Filing Status HOH or Single Returns		
If ...	Form W-7 has...	Then...
Applicant rejects for any reason OTHER than not satisfying S 50,	"N/A" at bottom center of Form W-7,	Route return (both balance due and refund returns) to Entity for IRSN assignment.
Applicant rejects for not satisfying S 50,	"S 50" at bottom center of Form W-7,	Staple return (both balance due and refund returns) to back of Form W-7 for sending to Document Retention. Do NOT process the return.

5. For R 99 cases for other than Letter 4939 for primary or secondary Form W-7 applicants with married filing joint returns, process as follows:

Married filing Joint Returns				
If ...	And...	Also...	Form W-7 has...	Process the return (both balance due and refund) by...
Primary rejected for NOT satisfying S 50	Secondary may or may not have TIN	N/A	S 50 present in bottom center of Form W-7	Stapling return to back of Form W-7 and send to Document Retention. Do NOT process return.
Primary rejected for any reason OTHER than not satisfying S 50	Secondary may or may not have TIN	N/A	"N/A" at bottom center of Form W-7,	Routing return to Entity for IRSN assignment for primary.
Secondary	Primary	Schedule C or	"N/A" at	Routing return

rejected for any reason OTHER than not satisfying S 50	may or may not have TIN	Schedule SE in the secondary's name is attached,	bottom center of Form W-7,	to Entity for IRSN assignment for secondary.
Secondary rejected for any reason OTHER than not satisfying S 50	Primary has TIN,	No Schedule C or Schedule SE in the secondary's name is attached,	"N/A" at bottom center of Form W-7,	Routing the return for processing. Secondary will not be assigned IRSN.
Secondary rejected for any reason OTHER than not satisfying S 50	Primary does not have TIN	N/A	"N/A" at bottom center of Form W-7,	Routing return to Entity for IRSN assignment for primary.
Secondary rejected for NOT satisfying S 50	Primary may or may not have TIN	N/A	"S 50" is bottom center of Form W-7	Stapling return to back of Form W-7 and send to Document Retention. Do NOT process return.

IRM 3.21.263.5.3.2(13), Rephrased determining prior federal return filing requirement.

13. If the applicant has indicated that their reason for submitting the application is to file a U.S. tax return, no tax return is attached and the application is for a spouse or dependent, applicant must prove there is a prior federal return filing with an open TIN issue. See IRM 3.21.263.4.2. If a notice (CP 54, or Math Error CP 10,11, etc.) is attached, consider the tax return requirement as met and continue to process the Form W-7. If the ITIN becomes assigned during case processing, edit the assigned ITIN(s) to the top center margin of the CP notice. If a notice or copy of a tax return is not attached and the applicant indicates a previous filing then check RTS for evidence of a previously submitted application. If the W-7 application was previously submitted and failed to assign for any reason, other than a tax return attached, the information will be on the *W-7 Application Preliminary Screen*. If a return is not found, no further research is necessary. Continue processing Form W-7 on the RTS. On the *Preliminary W-7 Application Data Screen* answer "No" to the RTS field "Tax Return Attached?" and allow the system to return the appropriate reject (R 17) condition.

IRM 3.21.263.5.3.5.2(9), Added "spouses" to definition of who qualifies for exception 2b SEVP.

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 Form 8233 to payer of income 	<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> <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

		<p>Authorized School Official is acceptable).</p> <p>REMINDER: If SSA denial is included in the letter, enter the letter under both "Other" and "SSA Reject Letter".</p>
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<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, exchange visitors, spouses, 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 secondary (spouse) and dependent(s).</p> <p>NOTE: SEVP approved institutions are listed on the Department of Homeland Security web site at http://studyinthestates.dhs.gov/schoolsearch</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax</p>	<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 Information System (SEVIS) number ○ 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
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		<ul style="list-style-type: none"> ○ 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)
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		<ul style="list-style-type: none"> ○ Attach a copy of DS-2019, Certificate of Eligibility for Exchange Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-Immigrant Student Status ○ 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</p>
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		<p>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>
<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

		<ul style="list-style-type: none"> ○ 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>
2(c) Scholarships, Fellowships and Grants from non-SEVP colleges/universities/institutions	Individuals (that is, 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	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: <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/withho

		<p>lding requirements, and</p> <ul style="list-style-type: none"> ○ 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>
<p>2(c) Scholarships, Fellowships and Grants from 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 secondary (spouse) and dependent(s).</p> <p>NOTE: SEVP approved institutions are listed on the Department of Homeland Security web site.</p>	<p>Individuals (that is, 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</p>	<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 verifiable address ○ Provide applicant's full name and SEVIS number ○ Certify the applicant's registration in the Student Visitor's

	tax treaty,	<p>Information System (SEVIS)</p> <ul style="list-style-type: none"> ○ Certify the authenticity of the passport, visa, or other identification document reviewed ○ 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 identity and foreign status from the approved list of documents as listed in Form
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		<p>W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State)</p> <ul style="list-style-type: none"> ○ Attach a copy of DS-2019, Certificate of eligibility Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-immigrant Student Status ○ Include letter from 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>NOTE: 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. or receiving any type of income</p>
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		<p>from personal services.</p> <p>REMINDER: See Exhibit 3.21.263-48 for an example of a SEVP certification letter from a SEVP institution.</p>
2(d) Gambling Income/Winnings	<p>Non-resident alien visiting the United States who:</p> <ul style="list-style-type: none"> ○ Has gambling winnings, ○ Is claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and ○ Will be 	<p>Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.</p> <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</p>

	utilizing the services of a gaming official as an IRS ITIN Acceptance Agent,	earlier rejected application.
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IRM 3.21.263.5.4.1(5) & (8) & (9), Revised process for determining which returns are archived, processed, or sent to Entity for IRSN assignment; added "ITIN dependents" to Exam referral criteria.

5. Process Form W-7 as follows:

- a. Edit the DLN in the upper right corner of the W-7 application.
- b. Write any assigned ITIN above the title.
- c. If the application rejects, the applicant must reapply.

NOTE: If the application in hand was rejected because it was a duplicate and an ITIN was assigned to the previous application, write the ITIN along the right side of Form W-7. Use DLN from the prior application as the search criteria on the W-7 Search Screen to locate the assigned ITIN.

6. Process rejected Form W-7 primary or secondary applicants with filing status head of household or single returns as follows:

Filing Status HOH or Single Returns			
If ...	Then perfect Form W-7 by...	Process the return (both balance due and refund) by...	Update Remarks Screen by...
Applicant rejects for any reason OTHER than not satisfying S 50	Editing "N/A "at bottom center of Form W-7, and	Editing the DOB in the upper right margin next to their TIN box. If applicable, complete Form 3471 and attach to the back of the return with the Form 3471 facing out. See IRM 3.21.263.5.10.6. Route	N/A

		the return to Entity for IRSN assignment.	
Applicant rejects for NOT satisfying S 50	Editing "S 50 "at bottom center of Form W-7, and	Stapling return to back of Form W-7 for sending to Document Retention. Do NOT process the return.	Adding statements about the return, such as "2012 return to Files."

7. Process rejected Form W-7 primary or secondary Form W-7 applicants with married filing joint returns as follows:

**Filing Status Married Filing
Joint Returns**

If ...	And...	Also...	Then Perfect Form W-7 by...	Process the return (both balance due and refund) by...	Update Remarks Screen by...
Primary rejected for NOT satisfying S 50	Secondary may or may not have TIN	N/A	Editing S 50 in bottom center of Form W-7,	Stapling return to back of Form W-7 and send to Document Retention. Do NOT process return.	Adding statements about the return, such as "2012 return to Files."
Primary rejected for any reason OTHER than not satisfying S 50	Secondary may or may not have TIN	N/A	Editing "N/A "at bottom center of Form W-7, and	Editing the DOB in the upper right margin next to primary TIN box. If applicable, complete Form 3471 and attach to the back of the return with the Form 3471 facing out. See IRM 3.21.263.5.10.6. Route the return to Entity for IRSN assignment for the primary.	N/A
Secondary	Primary	Schedule C	Editing	Editing the DOB in	N/A

rejected for any reason OTHER than not satisfying S 50	may or may not have TIN	or Schedule SE in the secondary's name is attached,	"N/A "at bottom center of Form W-7, and	the upper right margin next to secondary TIN box. If applicable, complete Form 3471 and attach to the back of the return with the Form 3471 facing out. See IRM 3.21.263.5.10.6. Route the return to Entity for IRSN assignment for the secondary.
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Secondary rejected for any reason OTHER than not satisfying S 50	Primary has TIN	No Schedule C or Schedule SE in the secondary's name is attached,	Editing "N/A "at bottom center of Form W-7, and	Routing return for processing. Secondary will not be assigned IRSN.	N/A
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Secondary rejected for any reason OTHER than not satisfying S 50	Primary does not have TIN	N/A	Editing "N/A "at bottom center of Form W-7, and	Editing the DOB in the upper right margin next to primary TIN box. If applicable, complete Form 3471 and attach to the back of the return with the Form 3471 facing out. See IRM 3.21.263.5.10.6. Route the return to Entity for IRSN assignment for the primary	N/A
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Secondary rejected for NOT satisfying S 50	Primary may or may not have TIN	N/A	Editing S 50 in bottom center of Form W-7	Stapling return to back of Form W-7 and send to Document Retention. Do NOT process return.	Adding statements about the return, such as "2012 return to
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Files".

8. Document the tax return as follows:

- Write the ITIN(s) on the tax return in the space allocated for the Primary, Secondary and Dependent Taxpayer's SSN. Ensure that the ITIN is written on **each** tax return where the applicant is listed.

CAUTION: Complete Form 3471 when required for returns being sent to processing. Enter the RPD date 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.

- Ensure that a TIN status is indicated for **each** person listed on the tax return prior to release. If no SSN or ITIN processing information is available for a person shown on a tax return, write "No W-7" in the SSN box. This also applies to the spouse when Filing Status" 3" is indicated.

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- Staple multiple copies of the exact same tax return for the same tax year together (do not stagger) and only edit the top tax return with the ITIN, or "ITIN Reject", or "No W-7".
- Use **only** red erasable ink on the tax returns. Write in block letters that are easily legible. **Do not use white out, erasures** etc. in the Primary and Secondary Taxpayer SSN boxes on the return. If something has already been written in the Primary or Secondary boxes or white out has been used, circle out this information and write the ITIN to the left of the SSN box. If something has already been written in the Dependent SSN box and

there is no room to enter the information to the left of the box, use white out tape **only** in this area. Be careful not to cover other return information such as the relationship or check box. If the dependent is listed on a continuation sheet that is attached to the return, enter the appropriate ITIN information on that sheet.

- If no received date is present on the return but is present on the Form W-7, write the same received date as on the Form W-7 on the tax returns(s).

CAUTION: Always write the received date as "MM-DD-YY" to the right of Line 6d on the front of the return.

- If no received date is present on the Form W-7 or return, determine and write the received date on the return in the following priority order:
 - postmark date on the envelope
 - signature date
 - today's date minus 10 days

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- If the primary or secondary application rejects because applicant did not establish their identity (R 13, R 88, R 89, or R 44/R 99 with prior S 01, S 02, S 03, S 11, S 15, S 26 through S 38), staple the return to the back of the Form W-7 and documentation. Send Form W-7 with attachments to Files for filing under the Form W-7 DLN. Do **NOT** process the tax return. Update the Remarks Screen with comments about the return, such as "2010 return to Files.". If the primary or secondary application rejects for **OTHER** than identity issues (for example, R 04, R 05, R 07, R 08, etc.) and no TIN is available for the tax return (**NOT** R 01 or R 02), prepare the return for routing to Entity for IRSN assignment. If you find that the application was placed in Reject Status erroneously, immediately correct **or** see work leader for further processing.
9. If Form W-7 suspends, do not write anything on the tax return(s) for the applicant. If Form W-7 rejects, the applicant will need to reapply. Write or stamp "ITIN Reject" in the Primary, Secondary or Dependent SSN box on the tax return as appropriate.

NOTE: When routing returns to Entity for primary/secondary IRSN assignment, write the applicants's DOB in the upper right margin of the return next to their TIN box. If applicable, complete Form 3471 and attach to the back of the return

with Form 3471 facing out. See IRM 3.21.263.5.10.6

REMINDER: If Form W-7 Hard Rejects and is a Hard Reject because one "cannot calculate tax liability on the tax return", circle out all IRS received dates on the tax return before sending it back to the taxpayer. Prepare the envelope to return Form W-7, documentation and all tax returns to the primary on the tax return.

IRM 3.21.263.5.10.5(5), Revised process to perfect return and W-7 if W-7 for primary or secondary rejects; added reminder to see Remarks for reasons the case suspended.

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. Also review the Remarks Screen for reasons why the case suspended. For example, "SEVP letter not signed."

- 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.
6. If the primary or secondary applicants rejects, see IRM 3.21.263.5.4.1 for perfecting the Form W-7 and processing the tax return (both balance due and refund).

IRM 3.21.263.8.3.2.9(1), Added reminder to check DSO letter, etc. for name of the college/university.

1. Use the table below to make entries from these Form W-7 lines.

Form W-7 Line	W-7 Application Input Screen Content	Instruction
6e	Previously Assigned TIN or EIN?	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, TIN ○ Yes, EIN ○ Yes, Both ○ No, Do Not Know <p>No RTS entry is required if line 6f is blank.</p>
6f	Taxpayer Identification Number (TIN)	Enter the Taxpayer Identification Number (TIN).
	Employee Identification Number (EIN)	Enter the Employee Identification Number (EIN).
	First Name under which it was issued	Enter the first name under which either the TIN, EIN or both were used. If a EIN, TIN, or Both were issued, enter the first name under which either were issued into the designated field
	Middle Name under which it was issued	Enter the middle name under which either the TIN, EIN or both were used. If a EIN, TIN, or Both were issued, enter the middle name under which either were issued into the designated field
	Last Name under which it was issued	Enter the last name under which either the TIN, EIN or both were used. If a EIN, TIN, or Both were issued, enter the last name under which either were issued into the designated field
6g	Name of College/University or Company	Enter the name of college/university or company provided by applicant. Enter if provided by the applicant and reason box "f" is checked, otherwise leave blank.

		REMINDER: Check all documents, such as the DSO letter, Form 8233, W-8 BEN etc., for this information. See IRM 3.21.263.5.3.1.
	City	Enter the city of college/university or company. Enter if provided by the applicant and reason box "f" is checked, otherwise leave blank.
	Length of Stay	Enter the length of stay if provided by the applicant and reason box "f" is checked, otherwise leave blank.
	State	Select state of college/university, or company from the drop down box. Enter if provided by the applicant and reason box "f" is checked, otherwise leave blank.
	Search AA IRM 3.21.263.8.8.2	Click on this button to review specific AA information.