

IRM PROCEDURAL UPDATE

DATE: 09/08/2014

NUMBER: WI-03-0914-1334

SUBJECT: RTS Name Entries; Remarks Screen; Visas; ID Number; Exhibits 20, 25, 34

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

CHANGE(s):

IRM 3.21.263.4.6(1) revised the list to make Acceptance Agents into a "Caution" under the CAA bullet and the exception for foreign consuls into a separate bullet item with a hyper link.

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.

CAUTION: 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.

- o 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.

REMINDER: Carefully review all identification documents to determine if the document(s) are valid. See Exhibit 3.21.263-7 "General Characteristics of Passports", Exhibit # 3.21.263-8 # "Examining Passports for Questionable Characteristics" Exhibit # 3.21.263-9 # "General Procedures for Detecting Questionable Identification Documents" IRM 3.21.263.5.3.4.4 # for specifics. .

- o 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. See IRM 3.21.263.5.3.4.2.1

IRM 3.21.263.8.3.2.1(1) "Does Applicant Name Match Documentation?" deleted "Note" to not enter the ID if not for the applicant.

IRM 3.21.263.8.3.2.1(1) "Document Type" instructed to list additional original or copies of ID certified by the issuing agency to the Remarks Screen.

IRM 3.21.263.8.3.2.1 "Is the ID Valid?" added a note to accept visas listed in certified passports, deleted the caution about valid ID with expired dates, and deleted India for school/medical records.

IRM 3.21.263.8.3.2.1(1) "ID Number" revised statement to say include folio number if present.

1. Use the table below to input supporting identification documentation from Form W-7:

W-7 Application Input Screen Content	Instruction
Add Document NOTE: if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting Identification	Click on the Add Document button, on the W-7 Application Input Screen to be directed to another screen to enter the documentation information provided by the applicant.

Documentation.	
Edit	<p>Click "edit" to change information for a supporting document or view fields not shown in the table.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
Remove	<p>Click this link on the W-7 Application Input Screen to remove a document in the Supporting Identification Documentation section.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
<p>Document Type</p> <p>(See also IRM 3.21.263.5.3.4.1 "Types of Form W-7 Documentation")</p>	<p>Select the appropriate document that was provided by the applicant as supporting identification documentation, reviewed or submitted by TAC, or listed by a CAA on a COA. Choose one of the following from the drop down box:</p> <p>NOTE: If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document.</p> <ul style="list-style-type: none"> ○ Passport ○ National Identification Card ○ U.S. Driver's License ○ Civil Birth Certificate ○ Medical Records (dependents under 6 years of age) ○ Foreign Driver's License ○ U.S. State Identification Card ○ Foreign Voters Registration Card ○ U.S. Military Identification Card ○ Foreign Military Identification Card ○ School Records (dependents under 18 years of age) ○ Visa, Type and Number <p>NOTE: If visa information is required (for example, exception 2 or reason code "f" or "g"), and the</p>

	<p>TAC copy of the passport shows visa, type, and number, enter the visa information.</p> <ul style="list-style-type: none"> ○ USCIS Photo Identification <p>NOTE: Record at least two (2) pieces of documentation (one if a passport) submitted by the applicant. If the applicant provides additional valid and current original or copies certified by the issuing agency supporting documentation beyond the requirement, do not enter in this field. Refer to the "Remarks" field below.</p>
<p>ID Certification</p> <p>(See also IRM 3.21.263.5.3.4.2.1 "Supporting Identification Document Certification Requirements"</p> <p>CAUTION: For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Original <p>REMINDER: CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".</p> <ul style="list-style-type: none"> ○ Certified by the issuing agency <p>NOTE: Select "certified by the issuing agency" when foreign ID is certified by U.S. consul or embassy employees.</p> <p>NOTE: Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.</p> <p>CAUTION: If a SEVIS application also has a COA attached, select "CAA reviewed".</p> <p>NOTE: AAs can only submit original or copies of ID certified by the issuing agency for all applicants (primary, secondary, and</p>

	<p>dependents). Choose "original" or "certified by the issuing agency" for the corresponding version of ID submitted by the AA.</p> <ul style="list-style-type: none"> ○ Notarized by State Department employee <p>NOTE: Consider "JAG" and "DOD" (Department of Defense) stamps as notarized documents and select this option</p> <ul style="list-style-type: none"> ○ Foreign notaries under the Hague Convention with an Apostille attached ○ Notarized by a U.S. notary state authority ○ CAA Reviewed <p>REMINDER: CAAs can only review original/certified copies of ID for primary and secondary applicants. Copies of this ID for primary/secondary applicants with the COA indicate the CAA reviewed the ID.</p> <ul style="list-style-type: none"> ○ TAC and Tax Attaché Reviewed <p>NOTE: ID should be original/certified copies with these exceptions:</p> <ul style="list-style-type: none"> - Designated TAC offices review original passports and national ID cards ONLY. Participating IRS TAC offices are listed at Designated TAC Offices. <p>#</p> <div style="background-color: black; width: 200px; height: 80px; margin-top: 10px;"></div>
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	<div data-bbox="818 226 1302 478" data-label="Image"> </div> <div data-bbox="812 516 842 548" data-label="Text"> <p>#</p> </div> <div data-bbox="764 583 1070 615" data-label="List-Group"> <ul style="list-style-type: none"> ○ None of the Above </div> <div data-bbox="815 653 1294 968" data-label="Text"> <p>NOTE: Select "none of the above" for copies of ID scanned into the Correspondence Imaging System (CIS) or when a tax return is attached with SEVIS forms and copies of ID. ID must be original or copies certified by the issuing agency. Update remarks with the reasons for this selection.</p> </div> <div data-bbox="716 1110 1297 1316" data-label="Text"> <p>Enter documentation from the Department of Defense CAAs e.g., the U.S. Navy, U.S. Army, U.S. Marines, U.S. Air Force, Judge Advocate General (JAG) offices, etc., as "CAA reviewed". JAG submissions must include a COA to be considered CAA</p> </div> <div data-bbox="716 1425 1297 1562" data-label="Text"> <p>Additional supporting documentation attached to a case that is not listed on the COA qualify as <i>CAA Reviewed</i> and should be entered on this screen.</p> </div>
<p>Is the ID Valid?</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, viewed documents ○ No, viewed documents <p>NOTE: Always update the Remarks Screen with why the ID is invalid.</p>

	<ul style="list-style-type: none"> ○ # [REDACTED] # <p>Select "Yes, viewed documents" when no questionable features are identified and:</p> <ul style="list-style-type: none"> ○ The valid document meets all documentation requirements, OR ○ A valid visa or signed passport is presented, <p>NOTE: If the application requires a visa, the visa is not certified but the passport is certified, accept the visa as valid when the passport number matches the number listed on the visa. This includes certified by the issuing agency passports with a visa, TAC reviewed passports with a visa, and CAA reviewed passports with a visa. Enter the visa into the RTS Supporting Document Table with the same certification as the passport,</p> <p>OR</p> <ul style="list-style-type: none"> ○ All review columns of the FA Document Action Sheet are marked "yes" or "n/a" ○ No questionable features are identified. ○ ID that has no expiration date but is valid. See IRM 3.21.263.5.3.4.2.2. ○ School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2 <p>REMINDER: If a date of entry is required for the applicant, the school record must be from a U.S. facility.</p> <p>Select "No, viewed documents" when:</p>
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	<ul style="list-style-type: none"> ○ The document does not meet all documentation requirements, for example, translation needed, etc. ○ CAA sends copies of dependent ID <p>REMINDER: Original or certified copies of ID is required for all dependents</p> <ul style="list-style-type: none"> ○ # [REDACTED] ○ School records are only a school letter without an official report card or transcript, or applicant is age 18 or older. ○ Medical or school records are not current ○ Medical records are a shot/immunization record that requires a provider identification letter and that letter is missing, or a provider letter is present but the shot/immunization record is missing, or applicant is age 6 or older. ○ The school or medical record is NOT from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico or Canada. ○ # [REDACTED] ○ # The passport has a signature field but is not signed. Update the Remarks Screen with "passport not signed". Consider passports with no signature field (for example, Brazilian) or statements such as
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	<p><i>"the holder is not required to sign"</i> (for example, a passport from the United Kingdom) as having met the signature requirement. Complete Form 14415 to return the passport and check <i>"The passport you sent does not meet IRS criteria"</i> box.</p> <p>NOTE: The same envelope can be used to return both non-questionable/non-W2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope.</p> <p>EXCEPTION: Consider passports for children under 12 years of age at date of Form W-7 signature as signed if they have a thumbprint or are unsigned. See IRM 3.21.263.5.3.4.</p>
Does Applicant Name Match Documentation?	Choose the appropriate radio button Yes or No . Select "no". If the applicant can not substantiate that the name on the ID is theirs.
Issuing Country	<p>Choose the appropriate issuing country from the drop down box.</p> <p>Refer to Country Code List if needed in Exhibit 3.21.263-16.</p>
Issuing State Exhibit 3.21.263-15	<p>Choose the appropriate issuing state of the documentation from the drop down box. This list includes all states in the U.S., U.S. Possessions, and Armed Forces.</p> <p>This field is enabled only when U.S. is selected as the country.</p> <p>For a U.S. military ID, enter the appropriate APO/FPO two-character state abbreviation (AA/AE/AP) for the military base as shown in Exhibit 3.21.263-15.</p>
Document Expiration Date REMINDER:	Enter the Document Expiration Date using MMDDYYYY format.

<p>(See also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current).</p> <p>CAUTION: Leave the document expiration date field blank for the following ID which have no expiration date:</p> <ul style="list-style-type: none"> ○ Birth certificates ○ Foreign driver licenses ○ Medical records ○ School records <p>EXCEPTION: Enter 12/31/CY as the expiration date for:</p> <ul style="list-style-type: none"> ○ National ID cards with no expiration date ○ Mexican voter cards issued prior to 2008. <p>For Mexican voter cards issued 2008 and forward with only a year as the expiration date, enter 12/31/YYYY (the year shown).</p>	<p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>If an expiration date is present, enter it in this field.</p> <p>If a document requires an expiration date but none is present or has all zeros in any field (MM, DD or YYYY), leave blank and select "No" in the field "Is the document valid?"</p> <p>EXCEPTION: Leave the document expiration date field blank for the following ID which have no expiration date:</p> <ul style="list-style-type: none"> ○ Birth certificates ○ Foreign driver licenses ○ Medical records ○ School records
<p>Visa Classification</p>	<p>Choose the appropriate classification from the Visa Classification drop down box.</p> <p>This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>NOTE: If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p>

	<p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If country of citizenship is India, and reason box is "d" or "e" and F-2, J-2, or M-2, visa is listed, enter visa data in addition to any other supporting identification documentation including a passport.</p> <p>NOTE: For SEVIS applications with visa information present or copies attached, select "certified by the issuing agency" as the ID certification.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c.</p> <p>CAUTION: Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached:</p> <ul style="list-style-type: none"> ○ original passport with U.S. visa information present ○ copy of passport (does not have to be certified/notarized) with U.S. visa information present ○ copy of U.S. visa (does not have to be certified/notarized)
Visa ID Number	<p>Enter the Visa ID Number. The visa ID number is the control number in the upper right of the Teslin or Lincoln visa. For the border crossing card/visa, the visa ID number is the VBUSA number in the lower left. Enter VBUSA and the numbers that follow.</p> <p>NOTE: This field will auto-populate Line 6c once the information is captured in the</p>

	<p>Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p>
<p>Visa Expiration Date</p> <p>(see also IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates").</p>	<p>Enter the Visa Expiration Date using MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g," select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If "DS" (duration of stay) is noted as the visa expiration date on Form W-7, enter the visa expiration date in the Supporting Identification Documentation Screen as 1</p>

	<p>year from the received date of Form W-7 application or subsequent correspondence.</p> <p>NOTE: If I-20 or I-94 documents or the visa is marked "DS", enter the visa expiration date as one year from the W-7 or subsequent correspondence received date.</p>
<p>Does the Document need Translation?</p> <p>IRM 3.21.263.5.3.4.2.1</p>	<p>Choose the appropriate radio button Yes or No.</p> <p>If the document is in Spanish, see Exhibit 3.21.263-42 to translate. If translation is secured, select "no."</p> <p>If unable to translate, then select "Yes" for the appropriate suspense (S 15) notice to generate.</p>
<p>Does the Document have a photograph?</p> <p>IRM 3.21.263.5.3.4.2</p>	<p>Choose the appropriate radio button Yes or No.</p>
<p>ID Number</p>	<p>Enter the ID number of the document if available. The passport number is titled "<i>passport no</i>" and appears in the upper right corner.</p> <p>For Mexican National Voter Registration Cards, enter the Folio number in this field if present.</p> <p>For birth certificates, use the following priority order to determine what ID number to capture. If none of these are present, enter other available identifying number.</p> <ol style="list-style-type: none"> 1. Acta / Partida 2. Folio/Foja 3. Crip/Curp/Clave 4. Certificate Number
<p>Submit ID Documentation</p>	<p>Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.</p>
<p>Cancel</p>	<p>Click the Cancel button and the following</p>

	<p>warning message will appear: "You will lose data on the current Screen, Would you like to continue?"</p> <ul style="list-style-type: none"> ○ Click the Okay button and the system will direct you back to the ITIN Home Screen. ○ Click the Cancel button and the system will return back to the current Screen.
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IRM 3.21.263.8.3.2.2(1) "Remarks" instructed to enter the actual date of entering the remarks in MMDDYY format, deleted hyper link to IRM 3.21.263.5.3.4.2 under Driver's License, and added a "Note" to enter the document and document code for additional valid and current ID."

1. Use the table below to input the reason for submitting the Form W-7 from the Form W-7 reason box area.

W-7 Application Input Screen Content	Instruction
Remarks	<p>The remarks field is used to enter information not captured on any other ITIN RTS field during initial input or during editing. See Exhibit 3.21.263-49 for a listing of common RTS acronyms and meanings.</p> <p>Begin all entries in this field with the actual date that you are entering the remarks in MMDDYY format and end the entry with two slashes (/). For example, if today is 013115, begin the entry with "013115 Remarks /"</p> <p>NOTE: If instructions state the actual text for an entry to the Remarks Screen and the text is in quotation marks, input the text exactly as shown.</p> <p>Reasons for inputting Remarks include:</p> <ul style="list-style-type: none"> ○ Exception document is incomplete

	<p>or invalid (for example, LLC EIN missing, 2a missing Form 8233, etc.)</p> <ul style="list-style-type: none"> ○ SEVP documentation incomplete, for example, SEVP letter is not dated or signed ○ Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3 ○ Driver's License annotated "Not for ID Purposes" - ○ MDR inquiries -IRM 3.21.263.5.9.7 ○ Form 8821 (TIA) - IRM 3.21.263.5.3.5.17 ○ 1040 PR / SS tax return attached - IRM 3.21.263.8.3.1 ○ Questionable Documents - IRM 3.21.263.5.3.4.4 # ○ Suspense Inventory unresolved conditions - IRM 3.21.263.5.10.5 ○ For additional original documents provided beyond the requirement that are on the list of thirteen, enter the corresponding document code in remarks. For example, enter "16" for U.S. Driver's License. ○ For additional original documents provided beyond the requirement that are not on the list of thirteen, enter the document type in remarks. Make entries such as <i>marriage license received</i>, etc. <p>NOTE: Enter the document type and document code (if applicable) for any additional valid and current original or copy of ID that is certified by the issuing agency.</p>
<p>Reason for submitting W-7</p> <p>IRM 3.21.263.5.3.5.2</p>	<p>Choose one of the following check boxes:</p> <p>a. Nonresident alien required to obtain ITIN to claim tax treaty benefit</p>

	<ul style="list-style-type: none"> b. Nonresident alien filing a U.S. tax return and not eligible for a SSN c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for a SSN d. Dependent of U.S. citizen/resident alien e. Spouse of U.S. citizen/resident alien f. Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for a SSN g. Dependent/spouse of a nonresident alien visa holder h. Other <p>CAUTION: When "h" is selected and no other reason is also selected, a warning message will display: "Verify that no other reason for applying is required and ensure that Exception 3 or 4 is annotated in the write-in area".</p> <p>NOTE: If Military Overseas is annotated, refer to "Exception" field below.</p> <p>Enter the <i>Reason for Submitting W-7</i> as listed by the applicant.</p> <p>EXCEPTION: If applicant provides a valid tax return but failed to check a reason box for applying or checked the incorrect box, correct the reason for applying by editing Form W-7 and enter on RTS. When in doubt, see your Lead.</p> <p>If reason "g" is selected and applicant is from Canada or Mexico neither a passport or visa is required as long as the COB, COC, and foreign address</p>
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	match.
Other	<p>Enter the other reasons for submitting a W-7 Application</p> <p>If you make an entry in this field, you must make a corresponding selection from the Exception drop-down box that directly follows. For example, if the written entry was "To obtain a driver's License", select "Not valid for federal tax purposes" from the Exception drop-down box.</p>
Exception	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Exception 1. Passive income (Treaty benefits or third party withholding) ○ Exception 2. Other income (wages, salary, compensation) - treaty benefits or foreign student receiving scholarship or fellowship). ○ Exception 3. Third party reporting (mortgage interest). ○ Exception 4. FIRPTA (Disposition by foreign person of U.S. real property interest). ○ Exception 5. T.D. 9363. ○ Military Overseas- Application is for a Spouse/Dependents of military personnel on a foreign base. Tax return and date of entry are not required. ○ EIN - Effectively Connected Income (ECI) - Foreign individual with U.S. source (U.S. mailing address) business income seeking ITIN for EIN. ○ EIN - Non-effectively Connected Income (NECI) - Foreign individual with Non - U.S. source (foreign mailing address) business income seeking ITIN for EIN. ○ Deceased/Decedent-Valid selection for decedents and KITA. ○ Not valid for federal tax purposes.

	<p>This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box.</p> <p>If the applicant checked box "d" or "e" and documentation shows the application originated from a U.S. military installation outside of the U.S., select "Military Overseas" (do not select Reason "h").</p> <p>If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).</p> <p>NOTE: Slovakia and Slovak Republic are the same country.</p>
<p>Has the exception documentation been verified?</p> <p>NOTE: Only applies to exception criteria.</p>	<p>Choose the appropriate check box,</p> <p>Select "yes" when any of the required exception documentation has been provided for the exception being claimed. If multiple documents are attached, only one has to be valid.</p> <p>Select "no" when none of the required exception documentation has been provided. Select "no" when invalid exception documentation is attached.</p>
Treaty Country	<p>Select if Reason "a" is claimed.</p> <p>Choose the appropriate treaty country from the drop down box.</p> <p>NOTE: Slovakia and Slovak are the same country. .</p>
Treaty Article	Enter the Treaty Article Number.
First name of U.S. citizen/resident alien	Enter the first name of U.S. citizen/resident alien if reason box "d" or

<p>NOTE: If the primary is not an applicant, once you enter the name for one application, the system will auto-populate the first, middle and last name of the U.S. citizen/resident alien along with their SSN/ITIN when the reason for submitting the W-7 is (d), "Dependent of U.S. citizen/resident" and the application is part of a family pack.</p>	<p>"e" is selected. Otherwise, leave blank</p> <p>If the application is a part of a Family Pack that includes an application for the primary taxpayer (Reason "c"), enter the name and ITIN of the primary taxpayer exactly as listed on RTS.</p> <p>If the primary taxpayer is not applying for an ITIN, enter these fields using the name and TIN listed on the tax return. In both cases, this information must also be edited on Form W-7 if missing or incomplete.</p>
<p>Middle name of U.S. citizen/resident alien</p>	<p>Enter the middle name of U.S. citizen/resident alien</p> <p><i>See First Name of U.S. citizen/resident alien above</i></p>
<p>Last name of U.S. citizen/resident alien</p> <p>NOTE: do not enter suffixes if present</p>	<p>Enter the last name of the U.S. citizen/resident alien.</p> <p><i>See First Name of U.S. citizen/resident alien above</i></p>
<p>SSN/ITIN of U.S. citizen/resident alien</p>	<p>Enter the SSN/ITIN of U.S. citizen/resident alien.</p> <p>NOTE: Do not enter IRSNs in this field.</p> <p><i>See First Name of U.S. citizen/resident alien above</i></p>

IRM 3.21.263.8.3.2.4(1) "Applicant Legal First Name" revised to include "Caution" when no first name is present and this is substantiated by Form W-7.

IRM 3.21.263.8.3.2.4(1) "Applicant Legal Middle Name" reformatted to remove "Exception."

IRM 3.21.263.8.3.2.4(1) "Applicant Legal Last name" revised to include "Reminder" to enter as last name when only a single name is listed.

1. Use the table below to input the applicant's name.

W-7 Application Input Screen Content	Instruction
Applicant Legal First Name	Enter the First Name from Form W-7. CAUTION: Leave the first name blank if substantiated by the documentation or if entries such as first name unknown (FNU) is written on the Form W-7.
Applicant Legal Middle Name	Enter the Middle Name from Form W-7. CAUTION: Some names may be added to or taken from the Middle Name field to ensure Name Control match.
Applicant Legal Last Name See IRM 3.21.263.5.3.5.3 REMINDER: If only a single name is listed on the entries for line 1a, enter that single name as the last name.	If you can confirm it is the same person on Form W-7 and the return, enter the Last Name information so that the Name Control (determined by the first four characters of the Last Name) created in RTS matches the Name Control that will generate when the earliest tax return attached is processed. Shift the information on Form W-7 as necessary. If you can not confirm it is the same person on Form W-7 or the applicant is not listed on the tax return, enter the name as listed on Form W-7. CAUTION: Omit any hyphens or spaces appearing between the first four characters of the last name as the Name Control can only be alpha entries. Examples include:

	last name "Li-Trang" is entered as "LiTrang" last name "Lu" is entered as "Lu"
Applicant Legal Suffix	Enter any addition to last name (I, II, etc.)
Applicant First Name at Birth See IRM 3.21.263.5.3.5.4	If an entry is required on Line 1b enter the full name on RTS.
Applicant Middle Name at Birth	See <i>Applicant First Name at Birth</i> above.
Applicant Last Name at Birth	See <i>Applicant First Name at Birth</i> above.
Applicant Suffix at Birth	Enter any addition to last name (I, II, etc.)

Exhibit 3.21.263-20 revised graphic and VDN to show new RTS fields.

Text Only Link

IRS ITIN
IRS Individual Taxpayer Identification Number

Home Add W-7 Search W-7 Search Inventory Search AA ITIN Reports Reference Close

Preliminary W-7 Application Data

Batch Number

IRS Received Date MM/DD/YYYY

W-7 Year

Single or Family Pack?

Is this the First W-7 in Family Pack? Yes ☐ No ☐

DLN of First W-7 in Family Pack

Notice/Correspondence Language

Dependent Mailing and Foreign Addresses Same As Primary Yes ☐ No ☐

Submission Source

Tax Return Attached?

Does Applicant Name Match Tax Return? Yes ☐ No ☐

W-2 Attached? Yes ☐ No ☐

Is the Name on the W-2 the Same on the Tax Return? Yes ☐ No ☐

Tax Return Type

Tax Return Year

Is the Tax Return Valid? Yes ☐ No ☐

Invalid Tax Return Reason

Number of Additional Tax Returns Attached

Number of W-7 Associated to Tax Return

IRS Office Submission Information

IRS Office Employee Badge Number -

Next Cancel

Exhibit 3.21.263-20

Exhibit 3.21.263-25 revised graphic and VDN to match RTS.

Text Only Link

IRS ITIN
IRS Individual Taxpayer Identification Number

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W-7 Application Edit

Supporting Identification Documentation

Add Document

Document Type	ID Certification	Issuing Country	Document Expiration Date	Photo?	ID Number	
Civil Birth Certificate	Notarized by a U.S. notary state authority	Azerbaijan		No	000078	Edit Remove
Medical Records	Original	United States of America	05/13/2006	No	00029557	Edit Remove

Remarks

Reason for submitting W-7

a. ☐ Nonresident alien required to obtain ITIN to claim tax treaty benefit

b. ☐ Nonresident alien filing a U.S. Tax Return and not eligible for a SSN

c. ☐ U.S. resident alien (based on days present in the United States) filing a U.S. Tax Return and not eligible for a SSN

d. ☒ Dependent of U.S. citizen/resident alien

e. ☐ Spouse of U.S. citizen/resident alien

Done Local intranet

Exhibit 3.21.263-25

Text Only Link

1a Applicant Legal Name		1b Applicant Name At Birth	
First Name	<input type="text"/>	First Name	<input type="text"/>
Middle Name	<input type="text"/>	Middle Name	<input type="text"/>
Last Name	<input type="text"/>	Last Name	<input type="text"/>
Suffix	<input type="text"/>	Suffix	<input type="text"/>
2 Applicant Current Mailing Address		3 Applicant Current Foreign Address	
Address 1	<input type="text"/>	Address 1	<input type="text"/>
Address 2	<input type="text"/>	Address 2	<input type="text"/>
City	<input type="text"/>	City	<input type="text"/>
State/Province	<input type="text"/>	State/Province	<input type="text"/>
Country	<input type="text"/>	Country	<input type="text"/>
Zip Code	<input type="text"/>	Postal Code	<input type="text"/>
Postal Code	<input type="text"/>		
4 Applicant Birth Information		5 Gender	
Date of Birth	<input type="text"/>	Male	<input type="radio"/>
Date of Death	<input type="text"/>	Female	<input type="radio"/>
Country of Birth	<input type="text"/>		
State/Province of Birth	<input type="text"/>		
6a-b Citizenship		6c U.S. Visa Information	

Exhibit 3.21.263-25 (Cont. 2)

Text Only Link

6a-b Citizenship		6c U.S. Visa Information	
Country of Citizenship	<input type="text"/>	Visa Classification	<input type="text"/>
Other Country of Citizenship	<input type="text"/>	ID Number	<input type="text"/>
Foreign Tax ID	<input type="text"/>	Expiration Date	<input type="text"/>
6d Identification Documents			
<input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State ID <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other <input type="text"/>			
Issued by			
Country	<input type="text"/>	State	<input type="text"/>
ID Number	<input type="text"/>		
Expiration Date	<input type="text"/>	U.S Entry Date	<input type="text"/>
Back to Top			
6e-f Old TIN/EIN Information			
Previously Assigned TIN or EIN?	<input type="text"/>	First Name under which it was issued	<input type="text"/>
Taxpayer Identification Number	<input type="text"/>	Middle Name under which it was issued	<input type="text"/>
Employee Identification Number	<input type="text"/>	Last Name under which it was issued	<input type="text"/>
6g College/Company Information			
Name of College/University or Company	<input type="text"/>	Length of Stay	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>

Exhibit 3.21.263-25 (Cont. 3)

Text Only Link

Name of College/University or Company	<input type="text"/>	Length of Stay	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>

CAA/AA Submission Information

[Search CAA/AA](#)

CAA Date Signed	<input type="text"/>	CAA Name	<input type="text"/>
CAA EIN	<input type="text"/>	CAA Title	<input type="text"/>
CAA Office Code	<input type="text"/>	CAA Phone Number	<input type="text"/>
select from menu:	<input type="text"/>	CAA Fax Number	<input type="text"/>
manual input (last 6 digits):	00 <input type="text"/>		
CAA Company Name	<input type="text"/>		

Valid CAA Certificate of Accuracy attached? Yes ☐ No ☐

Application Signature

Application Signature

Date Signed

Phone Number

Name of Delegate

Valid Legal Document supporting Court-Appointed Guardian or Power of Attorney (POA) received? Yes ☐ No ☐

[Back to Preliminary W-7 Data](#) [Submit](#)

[Back to Top](#)

Exhibit 3.21.263-25 (Cont. 4)

Text Only Link

IRS ITIN
IRS Individual Taxpayer Identification Number

Exception/Evidence Substantiating Documentation

Document Type

Other

Does Applicant Name Match Documentation? Yes ☐ No ☐

Is the Documentation Valid?

[Submit Exception Document](#) [Cancel](#)

Exhibit 3.21.263-25 (Cont. 5)

Text Only Link

IRS ITIN
IRS Individual Taxpayer Identification Number

Supporting Identification Documentation Edit

Document type:

ID Certification:

Is the ID Valid?:

Does Applicant Name Match Documentation?: Yes ☒ No ☐

Issuing Country:

Issuing State:

Document Expiration Date:

Visa Classification:

Visa ID Number:

Visa Expiration Date:

Does the document need translation?: Yes ☐ No ☒

Does the document have a photograph?: Yes ☐ No ☒

ID Number:

Exhibit 3.21.263-25 (Cont. 6)

Exhibit 3.21.263-34 revised graphic and VDN to match RTS current RTS display.

Text Only Link

IRS ITIN
IRS Individual Taxpayer Identification Number

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W-7 Potential Duplicate

A review of the potential duplicate(s) listed is required to continue. Please view the Account Status/History of the Potential Duplicate(s) identified below by clicking on the DLN. A new window will open the selected DLN account information.

If a duplicate is confirmed, please select the checkbox next to the confirmed duplicate and select the "Duplicate" button below. If a duplicate does not exist, select the "Not a Duplicate" button.

Potential Duplicates:	ITIN:	Last Name:	First Name:	Country Of Birth:	Rule Failures:	Status:
<input type="checkbox"/> DLN 20294000100014	900-75-0000	MAGNOLIA	DANIEL	Mexico		A - Assigned
<input type="checkbox"/> DLN 20294000100264		MAGNOLIA-TEAK	DANICA	Mexico	R99	R - Rejected

Exhibit 3.21.263-34