

IRM PROCEDURAL UPDATE

DATE: 10/27/2014

NUMBER: WI-03-1014-1533

SUBJECT: Reason for Applying Box; Visa Requirements; Correspondence Inventory Processing

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

CHANGE(s):

IRM 3.21.263.5.3.4.2(3) "Visa" revised to add hyper link and information for Canada, Mexico and Bermuda visas.

3. The table below provides a general description of the 13 types of acceptable supporting identification documents.

Type of Document	Definition	Features
Passport	A travel document issued by a national government that identifies the bearer as a national of the issuing state (government) and requests that the bearer be permitted to enter and pass through other countries.	<p>Passports usually contain the following bearer's information:</p> <ul style="list-style-type: none">○ Full Name○ Photograph○ Date of Birth○ Nationality○ ID Number○ Expiration Date○ Other means of individual identification <p>CAUTION: The bearer's signature is required if the passport has a signature field and does not have a statement such as <i>"the bearer is not required to sign"</i>. If the bearer's signature is required but missing, the passport is invalid. See IRM 3.21.263.8.3.2.1 "Is the ID Valid?"</p>

		<p>EXCEPTION: Signature requirements for minors and the age of minors vary from country to country. Some countries accept the child's printed name with the parent's signature; some countries require no signature or just a thumbprint for a minor's signature. If the passport for a minor dependent (under 12 years of age) is valid except for a missing signature or has a parent's signature or thumbprint, consider the passport signed and valid.</p>
National Identification Card	<p>A piece of identification (ID) issued by the holder's government that is designed to verify the aspects of a person's identity. It may also be called a National Identity document or if in the form of a small standard-sized card, an identity card (ID card).</p>	<p>National ID cards usually contain the following characteristics of the holder:</p> <ul style="list-style-type: none"> ○ Full Name ○ Gender ○ Nationality ○ Date of Birth ○ Photograph ○ Thumb Print ○ ID Number ○ Signature ○ Expiration Date <p>NOTE: May also be referred to as a Consular Identification Card (CID).</p>
U.S. Drivers License	<p>A document issued by a state government granting the holder the permission to drive in that state.</p>	<p>U.S. drivers license will contain:</p> <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the

		holder
<p>Civil Birth Certificate</p> <p>NOTE: Required for applicants under age 18 unless passport is present. If the application indicates that civil unrest in the country of birth prevents securing a birth certificate, pull for the Lead. The Lead will elevate these through proper channels to the ITIN Policy Section for a determination.</p>	<p>A vital record that documents the birth of a child.</p>	<p>The certificate itself usually includes most of the following information:</p> <ul style="list-style-type: none"> ○ Birth Name ○ Date and time of birth ○ Sex of the child ○ Place and/or location of birth ○ Names of the child's parents ○ Birth weight and length ○ A birth registration number or file number
<p>Medical Records</p> <p>NOTE: Medical records are acceptable ONLY for dependents under 6 years of age.</p>	<p>A medical record consists only of a shot/immunization record which documents the patient's name and chronological dates of the patient's medical history and care.</p>	<p>The medical record must contain the child's name, date of birth, and complete address. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information is not printed on the medical record, the medical record must be accompanied by a letter providing the required information on official letterhead and dated from the government authority, physician, hospital, or clinic who administered the latest care of the child. If applicant is</p>

		from a country other than Mexico, Canada, or India, a DOE is required and the medical record must be from a U.S. facility.
Foreign Drivers License	A document issued by a government granting the holder the permission to drive in that Country. The International Driving Permit (IDP) is a supplement to a valid license.	Foreign drivers license usually contain: <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Photograph ○ Other physical characteristics of the holder
U.S. State Identification Card	A document issued by a state government for identification purposes only. Most of these cards resemble U.S. drivers license.	U.S. State ID cards will usually contain: <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the holder
Foreign Voters Registration Card	A document that allows a citizen to check in with a central registry before being allowed to vote in elections.	The document will usually contain: <ul style="list-style-type: none"> ○ Full Name ○ Address ○ District/Nationality
U.S. Military Identification Card	A U.S. Military identification Card or a Common Access Card is issued to active duty and reserve service members, employees, and contractors and is considered an identity document	The document will usually contain: <ul style="list-style-type: none"> ○ Photograph ○ Full Name ○ ID Number

	by the Department of Defense (DOD). Military dependents and retirees are issued a United States Uniformed Services Privilege and Identification Card (also commonly known as U.S. military ID, or less commonly abbreviated USPIC) and is an identity document issued by the DOD to identify a person as a member of the Armed Forces or a member's dependent, such as a child or spouse.	
Foreign Military Identification Card	A card issued to service members by the Country the service member is serving.	<p>The document will usually contain:</p> <ul style="list-style-type: none"> ○ Full Name ○ ID Number ○ Signature
<p>School Records</p> <p>School records are ONLY acceptable for dependent applicants under the age of 18.</p>	<p>A school record is an official report card or transcript issued by the school or equivalent of a Ministry of Education and signed by the school or ministry official.</p> <p>NOTE: If the report card/transcript does not have all of the required information (school address, school or ministry signature, etc.) but an</p>	<p>The school record must be:</p> <ul style="list-style-type: none"> ○ Dated and contain ○ Student's name and ○ Course work with grades, and ○ Date of grading period(s), and ○ School name and address (the address is considered complete if it has the facility's name, city, and state). <p>If applicant is from a country other than Mexico, Canada, or India, a DOE is required and the school record must be from a U.S. facility.</p>

	<p>attached letter supplies the missing data, consider the school record valid.</p>	<p>EXCEPTION: School records for applicants under the age of 6 do not have to be a transcript or report card showing the course work or grades. For example, a dated letter from a nursery school or kindergarten with the school name and address showing the applicant attends is sufficient. An applicant is considered under age 6 if they meet the age requirement at any time during the school period that is identified on the document.</p> <p>NOTE: An applicant is considered under 6 if they meet the age requirement:</p> <ul style="list-style-type: none"> - At any time during the school period OR - On or before the date of a current nursery school or kindergarten letter. See IRM 3.21.263.5.3.4.2.2
<p>Visa</p> <p>CAUTION: A U.S. visa proves nationality, not citizenship. These are not the same.</p>	<p>A citizen of a foreign country, wishing to enter the U.S., generally must first obtain a visa, either a non-immigrant visa for temporary stay, or an immigrant visa for permanent residence. The type of visa issued is defined by immigration law, and relates to the purpose of the travel. See Exhibit 3.21.263-4, Potential Work</p>	<p>The visa usually contains:</p> <ul style="list-style-type: none"> ○ Visa classification ○ ID Number ○ Full Name ○ Gender ○ Date of Birth ○ Nationality ○ Expiration Date

	<p>Authorization Visas and see Exhibit 3.21.263-10, Visas and Counterfoils, for more information. See IRM 3.21.263.5.3.5.2 and IRM 3.21.263.5.4.1 for Canada, Mexico and Bermuda.</p> <p>Canadian citizens do not require a visa to enter the U.S. directly from Canada for the purpose of visiting or studying</p> <p>NOTE: See IRM 3.21.263.4.3 paragraph (1) reason box "f " and "g " and IRM 3.21.263.5.3.5.2 paragraph (6) reason box" f" and "g". These applicants have taxable scholarships, fellowships, or other grants and some require visas.</p>	
United States Citizenship and Immigration Services (USCIS) Photo Identification	<p>A variety of documents issued by USCIS to nonresident and resident aliens.</p> <p>CAUTION: Any of the following documents show the holder is</p>	They will all have a photo and the full name of the holder along with some identification characteristics.

	eligible for a SSN and is not entitled to an ITIN: Form I-551 Permanent Resident Card ("Green Card") Document stamped "Resident Alien" Document stamped "Employment Authorization"	
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IRM 3.21.263.5.3.5.2(5) revised "Exception" to apply to only when applicant failed to check a reason for applying.

- Accept the Reason for Applying as listed by the applicant on Form W-7.

EXCEPTION: If applicant failed to check a reason box for applying and review of the application indicates the applicant is applying for specific reason boxes, correct the reason for applying by editing Form W-7 and enter on RTS. When in doubt, see your Lead.

CAUTION: Reasons for applying should never result in erroneous automatic ITIN assignment.

IRM 3.21.263.5.3.5.2(6) deleted "When to edit Reason Box" column from the entire table and clarified Reason Box" f." does not require a visa if the foreign address is Canada, Mexico, or Bermuda; passports are required.

- The table below list the *Reasons for Submitting Form W-7* as outlined on the application and identifies requirements.

Reason Box	Description	Return Required	Requirements
a	Nonresident alien required to obtain ITIN to claim tax treaty benefits This is an applicant that has a need for an ITIN other than filing a tax return	No	<ul style="list-style-type: none"> ○ Used with box "h" ○ Treaty country and article number must be present ○ Exception number 1 or 2 ○ Valid exception documentation. See Exception Tables below.

	<p>NOTE: If a return was attached, give the case to your lead to re-batch as "with return." If a return is attached, do NOT process as SEVIS regardless of documentation.</p>		
b	<p>Nonresident alien individual who is required to file a U.S. tax return or who is filing a tax return only to claim a refund</p> <p>This is a Non-resident alien filing a U.S. tax return.</p>	Yes	<ul style="list-style-type: none"> Form 1040 series return is submitted. Complete foreign address is required.
c	<p>U.S. resident alien (based on ""days present in the United States) filing a U.S. tax return</p> <p>This is a foreign individual filing a tax return that is living in the U.S.</p>	Yes	<ul style="list-style-type: none"> Form 1040 series return is submitted Date of entry (DOE) required on Line 6d Applicant's mailing address must be in the U.S.
d	<p>Dependent of U.S. citizen/resident alien</p> <p>Dependent listed on a domestic Form 1040 series return</p>	Yes	<ul style="list-style-type: none"> Form 1040 series return is submitted unless "Military Overseas" is selected Applicant must be listed on tax return as a dependent. Date of entry required on Line 6d (unless resident of Canada, India or Mexico or "Military Overseas") Name and TIN (SSN, ITIN) of U.S. person (must be primary or secondary taxpayer) must be entered to right of box "e" and must be valid.
e	Spouse of a U.S. citizen/resident	Yes	<ul style="list-style-type: none"> Generally 1040 series return is submitted unless "Military Overseas"

	<p>This is a spouse listed on a domestic 1040 Series return.</p>		<ul style="list-style-type: none"> ○ Applicant must be claimed as an exemption on U.S. citizen / resident return or filing a joint return with a spouse who is a U.S. citizen or resident. ○ Applicant not required to live in the U.S. if they elect to report worldwide income. ○ Name and TIN (SSN, ITIN) of U.S. person (primary) must be entered to right of box "e" and must be valid.
f	<p>Non resident alien student, professor or researcher filing a U.S. tax return or claiming an exception</p> <p>This is a foreign individual who is a bona fide student, professor or researcher coming temporarily to the U.S. solely to attend classes at a recognized institution of education, teach, or perform research.</p> <p>REMINDER: Dependents can claim Reason for Filing Box "f" if claiming exception 2b SEVP. See IRM 3.21.263.5.3.5.2 under exception 2b SEVP.</p>	<p>Yes (if filing a tax return)</p> <p>No (if filing exception "2".</p>	<ul style="list-style-type: none"> ○ A tax return is not required if box "h" is checked and applicant claims exception 2 and provides supporting exception documentation. <p>NOTE: Applicants do NOT have to claim treaty benefits under exception 2 reasons "f " & "h ".</p> <ul style="list-style-type: none"> ○ Line 6a country of citizenship required. ○ Line 6c Type of U.S. visa required. ○ Line 6d Date of Entry required. ○ Line 6g College, university or company information required ○ Treaty country and article number required ONLY if the applicant is claiming the benefits of a tax treaty. ○ A U.S. visa is required unless the foreign address, is Canada, Mexico, or Bermuda. ○ A valid passport is required.

			<ul style="list-style-type: none"> Either a SSA reject letter, Form 8233 or a letter from the Designated School Official (DSO) stating that applicant will not be employed in U.S. must be attached as supporting documentation. <p>NOTE: the letter from the DSO may include SSA denial information. See IRM 3.21.263.8.3.2.3 "Document Type".</p>
g	<p>Dependent/spouse of a nonresident alien holding a U.S. visa</p> <p>These are the dependents and spouses of individuals filing a Form 1040NR tax return.</p>	Yes	<ul style="list-style-type: none"> Line 6d DOE is required. Generally, a valid U.S. visa (visa type, visa number, visa expiration date) is required for dependent or spouse. Note the visa information is often contained in the passport. A U.S. visa is required unless the foreign address, country of birth AND the country of citizenship is Canada or Mexico. A valid passport is required unless the foreign address, country of birth AND the country of citizenship is Canada or Mexico.
h	<p>Other/additional information</p> <p>If the reason for the ITIN is not described in box "h," determine if exception "1" or "2" applies and check box</p>	No	<ul style="list-style-type: none"> Exception criteria is specified here If boxes "a" through "g" are not checked, the reason for applying may be outlined here. <p>NOTE: Applicants requesting an</p>

	<p>"a". If exception 2 criteria is attached, check box "f" if applicable.</p> <p>Box "h" can be checked alone with exceptions 1, 2, 3, 4, or 5.</p>		EIN (Form SS-4) are not eligible for an ITIN.
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IRM 3.21.263.5.4.1(2) revised countries which do not require a visa for entry to the U.S. to include Canada, Mexico and Bermuda.

2. Review the *Temporary W-7 Status* screen to ensure that the application was input correctly and the assigned status is correct. For example, if R 08 generates, compare the name and TIN entered into RTS with the Form W-7 and return information. If you find that the assigned status is incorrect based on the information in hand navigate your way back to the field in question and correct accordingly. In some cases, Lead referrals may be necessary for override action.

CAUTION: Before overriding any RTS status, ensure all required Form W-7 data is correctly entered to RTS (especially the DOB) so that the IDRS entity correctly posts.

Refer to the table below for a list of specific referral conditions.

If Status is ...	Then ...
Reject (R 03 or R 05) condition and AA History field shows "Approved/Active",	Pull and refer to lead for elevation to IPS.
Reject (R 07) condition and applicant is applying under Exception 2b or 2c and has submitted a SSA denial letter (or the equivalent letter from a designated school official or responsible officer)	Refer to lead for override action.
Reject (R 13) or Suspense (S 02) condition if documentation was not expired as of the Submission Date, but expired prior to input,	Refer to lead for override action.
Suspense (S 01) condition due to expired foreign driver's license instead of Reject (R 13) condition,	Refer to lead for override action.
Suspense (S 19) condition and W-7 Application is for a foreign child that is pending adoption by U.S. Citizens that live overseas (other than the Military), meet W-7 requirements (including tax return attached) but date of entry is not available,	Refer to lead for override action.

Suspense (S 25) condition where you have a Family Pack that includes all dependent applications with reason box "g" and Form 1040NR.	Refer to lead for override action.
Reject (R 18) condition and reason "f" is selected, a valid U.S. visa (F1, F3, J1, M1, M3 or O1) is not available and the applicant is from Canada, Mexico, or Bermuda. If the visa information is the only entry preventing assignment of the ITIN for these applicants,	Refer to lead for override action.

IRM 3.21.263.5.5(8) reformatted to remove quotation marks from RTS remarks field and replace it with "such as".

8. When the revocation is complete, update the Comments Field to show why the ITIN was revoked. Use wording such as *Form 4442 dated 01-25-15 from employee 5801XXXXX says merged to XXX-XX-XXXX...* Attach the documentation used to ask for the revocation to Form 9856, Attachment Alert, showing the original DLN of the ITIN application.

CAUTION: If the Form 4442 is being routed to another area such as Entity, route Form 4442 to that appropriate area and do not complete Form 9856 for filing. If the Form W-7 DLN is older than 7 years from the current date and is not being routed to another area, mark the documentation with a red "C" for classified waste.

IRM 3.21.263.5.10.8(5) deleted "Note" that said case will not assign if new Form W-7 attached.

5. Once the application is located in RTS, use the *W-7 Application View Screen* to compare the information provided to the information on file and to request a specific edit action. Select the appropriate *Reason for Change* based on the type of correspondence you are working and the specific action requested.

EXAMPLE: You are working notice correspondence inventory (excluding CP 565). The current status is Reject and the correspondence is a CP 567 response. You would select "Correspondence Received-R Status" as your *Reason for Change*.

EXAMPLE: You are working unsolicited correspondence (white mail) inventory and have a complete request for an address change (the ITIN, taxpayer full name, both old and new address, and taxpayer signature are all present. The old address must match the RTS address. A taxpayer signature is not required if the applicant uses an IRS generated notice to inform of the

address update.). You would select "Current Mailing Address Change Only" as your *Reason for Change*.

REMINDER: If the address change request is missing any of the above 5 elements, Form 8822 is required. Update the Remarks Screen with the requested address change and notate the missing requirement, with entries such as *address change request not signed*. etc. After completing all required ITIN actions, complete and attach a Form 1725 to route to Entity to request Form 8822 from the taxpayer. Leave Form 1725 with attachments in the batch.

Use the *W-7 History Screen* to verify the last action taken or notice issued.

IRM 3.21.263.6.1.24(2) revised countries which do not require a visa for entry to the U.S. to include Canada, Mexico and Bermuda.

2. When reason for applying box "f" is selected, a valid U.S. visa (F1, F3, J1, M1, M3, or O1) is not required for applicants from Canada, Mexico, or Bermuda. If the visa information is the only entry preventing assignment of the ITIN for these applicants (R 18 condition), refer to SP ITIN Operation for override action.

IRM 3.21.263.8.3.1(3) "Is the name on the W-2 the Same on the Tax Return?" revised to include a "Note" about actions to take when a return is attached and the name on the return does not match the name on the Form W-2.

3. The content of the *Preliminary W-7 Application Data Screen* includes the following:

Preliminary W-7 Application Data Screen Content	Description	Comment
Batch Number	Enter the batch number. This is an 11 digit number that is located on the Batch Cover Sheet. The elements of the batch number include the following: <ul style="list-style-type: none">○ Julian Date = Batch Creation Date○ Campus Location (NN	If the batch number is not entered, or is entered incorrectly, the system will display an error message.

	<p>20 = Austin Submissions Processing Center)</p> <ul style="list-style-type: none"> ○ Cart Number (NNN) ○ Slot Number (NN) ○ List Year (N) 	
IRS Received Date	<p>Enter the Received date as stamped on Form W-7 in MMDDYYYY format.</p> <p>MM values = 1 to 12</p> <p>DD values = 1 to 31</p> <p>CAUTION: Once the application is submitted this field can not be changed.</p>	<p>If the IRS received date is missing from the Form W-7, use the received date stamped on the tax return or other application(s) in the same family pack. If no IRS received date stamp is found, choose the earliest of these 3 dates and enter as the received date:</p> <ul style="list-style-type: none"> a. Postmark date on envelope b. Signature Date c. Today's date minus 10 days.
W-7 Year	<p>Refers to the Form W-7 revision year. Select the year of the Form W-7 from the drop-down box. If the Form W-7 year is before 2002, select "Other Year".</p> <p>NOTE: If more than one revision year is present on Form W-7, select the latest year.</p>	<p>The <i>W-7 Application Input (Other Year) Screen</i> will generate if "Other Year" is selected from this drop down box and all of the other required information for the <i>Preliminary W-7 Application Data Screen</i> is entered and passes system validations. This screen has limited fields for entry which include the following:</p> <ul style="list-style-type: none"> ○ Remarks ○ Applicant Legal Name ○ Applicant Name at Birth ○ Applicant Mailing Address ○ Applicant Foreign Address <p>NOTE: Once these fields are entered the application</p>

		will be rejected (R 25).
Single or Family Pack?	Refers to the input of either a single Form W-7 application or a group (Family Pack) of related applications that are associated with a tax return. Select one of the following from the drop down box: <ul style="list-style-type: none"> ○ Single ○ Family Pack 	
Is this the first W-7 in Family Pack?	Select the appropriate radio button Yes or No in response to the question.	Selection is based on the application that is being entered.
DLN of First W-7 in Family Pack	The DLN is a 14 digit number that is assigned to each application once it has been processed through the RTS. The elements of the DLN are as follows: <ul style="list-style-type: none"> ○ FLC: 20 (Austin) ○ Tax Class: 2 ○ Doc Code: 94 = W-7 (English) ○ Doc Code: 92 = W-7 (Spanish) ○ Julian Date: XXX- Batch Creation Date ○ Block Series: 000-299 without return and 300-999 with return ○ Serial#: XX (00-49) ○ List Year: X 	This field is available only if the response to the preceding question is "No". The system will auto-populate the DLN of the next Form W-7 in the family pack after the first Form W-7 application has been submitted.
Notice/Correspondence Language	Select one of the following from the drop down box based on the type of Form W-7 in hand: <ul style="list-style-type: none"> ○ English ○ Spanish 	This field determines the language of any ITIN notices issued to the applicant.
Dependent Mailing and Foreign Addresses Same As Primary	This field is enabled for Family Pack applications. Select the appropriate radio	If the address information for the dependent is the same as the primary (or first

	button Yes or No based on the information on Form W-7.	application in the Family Pack), selecting "yes" will allow the dependent address fields to auto-populate.
Submission Source	<p>This field identifies the originator of Form W-7. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Applicant Direct ○ Acceptance Agent ○ Certified Acceptance Agent ○ IRS Office <p>NOTE: Choose IRS office when:</p> <p>FA-DAS is attached, OR</p> <p>Form W-7 "FOR IRS USE ONLY BOX" shows IRS employee number, AND</p> <p>TAC received date stamp is present.</p> <p>OR</p> <p>IRS tax attaché received date stamp is present. See IRM 3.21.263.5.3.5.1.</p>	<p>The Submission Source determines who receives ITIN related correspondence/ notices:</p> <ul style="list-style-type: none"> ○ If "Applicant Direct" is selected, the system will generate correspondence to the applicant using the mailing address for Form W-7. <p>If the application is submitted by a "Delegate", the submission source will be treated as Applicant Direct.</p> <ul style="list-style-type: none"> ○ If "Acceptance Agent" is selected, enter the EIN in the AA EIN field. If the EIN is invalid, follow the RTS response: <i>"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct."</i> If RTS determines the AA is a CAA, change the submission source to "Certified Acceptance Agent". <p>The field "AA/CAA Office Code" is required when an AA/CAA EIN is present. Follow the RTS response <i>"The AA/CAA Office Code found in the manual</i></p>

		<p><i>input box is not valid. Please enter a valid code or select 'Not Found' from the AA/CAA Office Code drop down".</i></p> <p>NOTE: Refer to Form W-7 COA to determine if the application is a CAA submission. If no Form W-7 COA is attached, review the bottom of the Form W-7 to determine if submitter is a CAA or AA.-</p> <ul style="list-style-type: none"> ○ If Certified Acceptance Agent (CAA) is selected, correspondence is generated to both the applicant and the CAA using the applicant's mailing address and the CAA's address. <p>EXCEPTION: If CAA is a financial institution, the notice will only generate to the CAA.</p> <p>Select "Yes" or "No" to the RTS query "Valid CAA Certificate of Accuracy attached?" Enter the EIN in the "CAA EIN" field. If RTS determines the CAA is an AA, change the submission source to AA.</p> <ul style="list-style-type: none"> ○ If "IRS Office" is
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		selected, the system will generate correspondence to the applicant using their mailing address.
Tax Return Attached?	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, but attached to the Single ○ Yes, but attached to the Family Pack ○ No <p>CAUTION: Form 1040NR with entries on any line (for example only line 22 is completed) should be considered a valid return. Do not reject.</p> <p>NOTE: Select "no" If Form 1040PR or Form 1040SS is attached as these applicants qualify for a SSN. Enter "Form 1040PR" or "Form 1040SS" in the Remarks Screen. Flag the case for the Lead to override and change the R 17 to R 07.</p> <p>EXCEPTION: If Form 1040PR or Form 1040SS is attached, and - current address is Puerto Rico, AND - SSA denial letter is attached, select the appropriate "yes" as these applicants qualify for an ITIN.</p>	<p>Select "Yes" if box "c" applies, and multiple returns are attached for the applicant and the date of entry matches at least one of the tax return periods.</p> <p>Select "No" when any of the following conditions apply:</p> <ul style="list-style-type: none"> ○ A tax return is not present, or ○ The applicant is not listed on an attached tax return, or ○ You can not confirm that the person on an attached tax return is the same person on the Form W-7, or ○ Box "c" applies and date of entry is after the tax period of attached tax return listing the applicant. Enter in Remarks, "DOE after year of tax return" ○ Form W-7 is from the taxpayer filing under the Tax Return Extension Filing temporary exception (see IRM 3.21.263.4.6) and all required documents are not present.

		Update the Remarks Screen to explain what documents are missing for this temporary exception.
Does Applicant Name Match Tax Return?	<p>Radio button selections are Yes or No.</p> <p>CAUTION: Do NOT select "No" for any reason as an incorrect status will generate. See preceding instructions for "Tax Return Attached?"</p>	<p>Always select "Yes" to confirm that the applicant is listed on the tax return.</p> <p>Applicant must be listed on at least one of the tax returns in a "dual status" same year tax package.</p>
W-2 Attached?	Radio button selections are Yes or No .	<p>Select "Yes" or "No" as appropriate.</p> <p>Select "yes" if any of the following proof of income is present on an attached return:</p> <ul style="list-style-type: none"> ○ Form W-2 ○ Form W-2C ○ Form 4852 ○ Pay stub (a single pay period with year-to-date totals is acceptable) ○ Bank statement showing income is being deposited into taxpayer's account <p>Select "no" if the income documents listed above are not present.</p>
Is the name on the W-2 the Same on the Tax Return?	Radio button selections are Yes or No .	Select "Yes" if the Form W-2 name matches the name of the primary or secondary filer on an attached tax return.

		<p>Select "No" if the Form W-2 name differs, is altered, or has been whited-out.</p> <p>NOTE: If the applicant attaches Form 1040NR, the reason for filing is "B" and the W-2 name does not match the return, flag the case for the Lead to override the status to S50. Update the Remarks Screen to show the W-2 name did not match the return.</p>
Tax Return Type	<p>Select one of the following from the drop down box for the earliest tax return year on which the applicant is claimed:</p> <ul style="list-style-type: none"> ○ 1040 ○ 1040A ○ 1040EZ ○ 1040NR ○ 1040NR-EZ ○ 1040X 	<p>Choose the tax return type for the return annotated "dual status". If both or neither is annotated ("dual status" statement attached), choose Form 1040NR.</p>
Tax Return Year	<p>Enter the tax return year. If multiple tax returns are attached enter the earliest tax year for the applicant.</p> <p>EXAMPLE: Single Form W-7 applicant has returns attached for 2012 and 2013. Enter 2012.</p> <p>CAUTION: The tax year for individual members of a Family Pack may be different.</p> <p>EXAMPLE: Tax returns are attached for 2011, 2012 and 2013. Primary applicant is listed on all returns. Enter 2011 for the primary. A</p>	<p>Enter any year from the previous 12 years up to the present year. If tax return is earlier than 12 years, input the earliest year RTS will accept.</p>

	dependent is listed only on the 2012 and 2013 return. Enter 2012 for the dependent.	
Is the Tax Return Valid?	Select the appropriate radio button Yes or No .	Select "No" only if the return does not have any information to establish a tax reporting or filing requirement (no tax liability). Otherwise, select "Yes". Select "yes" even when you have a family pack and multiple returns are attached (at least one must be valid) but the dependent W-7 applicant is only listed on an invalid return). See IRM 3.21.263.5.3.2 for more information on valid tax returns.
Invalid Tax Return Reason	<p>If the answer to the preceding question is No, the system will enable the drop down box below. Select one of the following:</p> <ul style="list-style-type: none"> ○ Tax return not signed <p>NOTE: This is no longer a valid selection.</p> <ul style="list-style-type: none"> ○ Cannot calculate tax liability on the tax return (no numbers present or zeros on all lines). Note: Tax return includes schedules and attachments.) 	Be careful when reviewing Form 1040NR. If any entries are present (i.e., Line 22), the return is valid.
Number of Additional Tax Returns Attached	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ 0 ○ 1 ○ 2 ○ 3 	Pertains to additional tax returns that list the applicant.

	<ul style="list-style-type: none"> ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	
Number of W-7 Associated to the Tax Return(s)	<p>Select one of the following from the drop down box based on the number of Form W-7 applicants that are associated to the tax return(s): -:</p> <ul style="list-style-type: none"> ○ 1 ○ 2 ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	<ul style="list-style-type: none"> ○ For single applications, select "1." ○ For family packs, select the total number of Forms W-7 present in the family pack.
IRS Office Employee Badge Number	<p>This field will be enabled when the submission source of the application is "IRS Office".</p>	<p>Enter the IRS employee badge number from Line 2 of the <i>For IRS Use Only Box</i> on Form W-7. The badge number represents the IRS employee who received the application and reviewed the documentation at the TAC.</p> <p>Format consists of two boxes with seven spaces:</p> <p>two in the first box and five in the second box with a dash in between. If the TAC employee omitted their badge number but additional information on the application, such as a TAC stamp and information in the <i>For IRS Use Only</i> box clearly</p>

		indicates that the application was received from a TAC, enter the number as all zeros. If the ID number is greater than seven, use the last 7 digits.
Next	Click on this button to process the information on the W-7 Preliminary Application Data Screen.	<p>If the information on this screen was entered correctly, the system will direct you to the W-7 Application Data Screen to continue entering the application.</p> <p>If the information on this screen was not entered correctly the system will prompt you to reenter the required information.</p>
Cancel	Click the Cancel button and the following warning message will appear: "You will lose data on the current screen, would you like to continue?"	<p>Click the Okay button and the system will direct you back to the ITIN Home Screen or,</p> <p>Click the Cancel button and the system will return you back to the current screen.</p>