

## IRM PROCEDURAL UPDATE

**DATE:** 10/30/2014

**NUMBER:** WI-03-1014-1540

**SUBJECT:** Exception 2a, Submission Source CAA, and Forms W-7 with 1040PR Returns

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

**CHANGE(s):**

**IRM 3.21.263.5.3.5.2(9) removed SSA denial letter from the list of items applicants are required to submit for Exception 2 (a).**

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.

If...	And...	Then submit...
<b>2(a) Wages, Salary, Compensation and Honoraria Payments</b>	Claiming tax treaty benefits and: <ul style="list-style-type: none"><li>are either exempt or subject to reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments <b>AND</b></li><li>submitting Form 8233 to payer of income</li></ul>	<ul style="list-style-type: none"><li>A letter of employment from the payer of income <b>or</b></li><li>A copy of employment contract <b>or</b></li><li>A letter requesting applicant's presence for a speaking engagement, etc.</li></ul> <p><b>NOTE:</b> Request can be future dates within the current year.</p> <p><b>With each submission, the taxpayer MUST also submit the following:</b></p>

		<ul style="list-style-type: none"> <li>Information on Form W-7 / Form W-7SP that supports claiming a tax treaty benefit (require treaty country and article number), <b>and</b></li> <li>Copy of completed withholding agent's portion of Form 8233.</li> </ul>
<p><b>2(b) Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions</b></p> <p><b>CAUTION:</b> 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>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"> <li>Be on original, official college, university or institution letterhead with a verifiable address</li> <li>Provide applicant's full name and Student Exchange Visitor's Information System (SEVIS) number</li> <li>Certify the applicant's registration in the SEVIS</li> <li>Certify that the student presented an unexpired passport, visa or other identification documents for</li> </ul>

		<p>review</p> <ul style="list-style-type: none"> <li>○ List the identification documents provided to verify identity and foreign status</li> <li>○ 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</li> <li>○ 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)</li> <li>○ Attach a copy of DS-2019, Certificate of</li> </ul>
--	--	--

		<p>Eligibility for Exchange Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-Immigrant Student Status</p> <ul style="list-style-type: none"> <li>Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit</li> </ul> <p><b>NOTE:</b> Reason for applying "a" and "h" <b>MUST</b> have a treaty country and article number. Reason for applying "a" and "f" <b>CAN</b> have a tax treaty and article but these applicants do <b>NOT</b> have to claim treaty benefits.</p> <ul style="list-style-type: none"> <li>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</li> </ul> <p><b>CAUTION:</b> Students on F-1, J-1 or M-1 visa will not have to apply for</p>
--	--	--

		<p>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><b>NOTE:</b> See Exhibit 3.21.263-44 for an example of a SEVP certification letter from 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><b>REMINDER:</b> If the SSA denial letter is included in this letter, enter this letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(b) cont. Scholarships, Fellowships and Grants from Non-SEVP colleges/universities/institutions</b></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, <b>or</b> Copy of the contract with the college, university or educational institution <b>along with:</b></p> <ul style="list-style-type: none"> <li>○ Copy of passport showing a valid visa issued by U.S. Department of State, <b>and</b></li> <li>○ Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit,</li> </ul>

		<p><b>and</b></p> <ul style="list-style-type: none"> <li>○ Copy of W-8 BEN submitted to the withholding agent, <b>and</b></li> <li>○ SSA denial letter</li> </ul> <p><b>NOTE:</b> 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><b>REMINDER:</b> If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(c) Scholarships, Fellowships and Grants from non-SEVP colleges/universities/institutions</b></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 <b>not claiming benefits of a tax treaty</b></p>	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, <b>or</b> copy of the contract with the college, university or educational institution <b>along with:</b></p> <ul style="list-style-type: none"> <li>○ Copy of passport showing a valid visa issued by U.S. Department of State, <b>and</b></li> <li>○ Letter from the DSO or RO stating that this income is non-compensatory and subject to</li> </ul>

		<p>IRS information reporting/withholding requirements, <b>and</b></p> <ul style="list-style-type: none"> <li>◦ SSA Denial Letter.</li> </ul> <p><b>NOTE:</b> 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><b>REMINDER:</b> If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(c) Scholarships, Fellowships and Grants from SEVP approved colleges/universities/institutions</b></p> <p><b>CAUTION:</b> 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>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 <b>not claiming benefits of a tax treaty,</b></p>	<p>Certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> <li>◦ Be on original, official college, university or institution letterhead with verifiable address</li> <li>◦ Provide applicant's full name and SEVIS number •</li> <li>◦ Certify the applicant's registration in the Student Visitor's Information System (SEVIS)</li> </ul>

<p><b>NOTE:</b> SEVP approved institutions are listed on the Department of Homeland Security web site.</p>		<ul style="list-style-type: none"> <li>○ Certify the authenticity of the passport, visa, or other identification document reviewed</li> <li>○ List the identification documents provided to verify identity and foreign status</li> <li>○ 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</li> <li>○ Attach copies of documents used to verify identity and foreign status from the approved list of documents as listed in Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State)</li> </ul>
--	--	--



		<ul style="list-style-type: none"> <li>○ 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</li> <li>○ 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</li> </ul> <p><b>NOTE:</b> 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 from personal services.</p> <p><b>REMINDER:</b> See Exhibit 3.21.263-44 for an example of a SEVP certification letter from a SEVP</p>
--	--	---

		institution.
<b>2(d) Gambling Income/Winnings</b>	<p>Non-resident alien visiting the United States who:</p> <ul style="list-style-type: none"> <li>○ Has gambling winnings,</li> <li>○ Is claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and</li> <li>○ Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent,</li> </ul>	<p>Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.</p> <p><b>NOTE:</b> 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><b>EXCEPTION:</b> If Form W-7 is</p> <ul style="list-style-type: none"> <li>-From the applicant, and</li> <li>- No tax return is attached, and</li> <li>- Reason for applying is "a" and "h", then edit reason for applying from "a" and "h" to "b" only for R17 to generate.</li> </ul>

**IRM 3.21.263.8.3.1(3) "Submission Source" deleted "Exception" about notice generating only to CAA if CAA is a financial institution. "Tax Return Attached?" revised instructions for Form 1040PR.**

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

<b>Preliminary W-7 Application Data Screen Content</b>	<b>Description</b>	<b>Comment</b>
Batch Number	<p>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:</p> <ul style="list-style-type: none"> <li>○ Julian Date = Batch Creation Date</li> <li>○ Campus Location (NN 20 = Austin Submissions Processing Center)</li> <li>○ Cart Number (NNN)</li> <li>○ Slot Number (NN)</li> <li>○ List Year (N)</li> </ul>	If the batch number is not entered, or is entered incorrectly, the system will display and error message.
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><b>CAUTION:</b> 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"> <li>a. Postmark date on envelope</li> <li>b. Signature Date</li> <li>c. Today's date minus 10 days.</li> </ul>
W-7 Year	Refers to the Form W-7 revision year. Select the year of the Form W-7 from the drop-down box. If the Form	The <i>W-7 Application Input (Other Year) Screen</i> will generate if "Other Year" is selected from this drop down

	<p>W-7 year is before 2002, select "Other Year".</p> <p><b>NOTE:</b> If more than one revision year is present on Form W-7, select the latest year.</p>	<p>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"> <li>○ Remarks</li> <li>○ Applicant Legal Name</li> <li>○ Applicant Name at Birth</li> <li>○ Applicant Mailing Address</li> <li>○ Applicant Foreign Address</li> </ul> <p><b>NOTE:</b> Once these fields are entered the application will be rejected (R 25).</p>
Single or Family Pack?	<p>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:</p> <ul style="list-style-type: none"> <li>○ Single</li> <li>○ Family Pack</li> </ul>	
Is this the first W-7 in Family Pack?	Select the appropriate radio button <b>Yes</b> or <b>No</b> in response to the question.	Selection is based on the application that is being entered.
DLN of First W-7 in Family Pack	<p>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:</p> <ul style="list-style-type: none"> <li>○ FLC: 20 (Austin)</li> <li>○ Tax Class: 2</li> <li>○ Doc Code: 94 = W-7 (English)</li> <li>○ Doc Code: 92 = W-7</li> </ul>	<p>This field is available only if the response to the preceding question is "No".</p> <p>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.</p>

	(Spanish) <ul style="list-style-type: none"> <li>○ Julian Date: XXX-Batch Creation Date</li> <li>○ Block Series: 000-299 without return and 300-999 with return</li> <li>○ Serial#: XX (00-49)</li> <li>○ List Year: X</li> </ul>	
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"> <li>○ English</li> <li>○ Spanish</li> </ul>	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 button <b>Yes</b> or <b>No</b> based on the information on Form W-7.	If the address information for the dependent is the same as the primary (or first application in the Family Pack), selecting "yes" will allow the dependent address fields to auto-populate.
Submission Source	This field identifies the originator of Form W-7. Select one of the following from the drop down box: <ul style="list-style-type: none"> <li>○ Applicant Direct</li> <li>○ Acceptance Agent</li> <li>○ Certified Acceptance Agent</li> <li>○ IRS Office</li> </ul> <p><b>NOTE:</b> Choose IRS office when:</p> <p>FA-DAS is attached, <b>OR</b></p> <p>Form W-7 "FOR IRS USE ONLY BOX" shows IRS employee number, <b>AND</b></p> <p>TAC received date stamp is present.</p>	The Submission Source determines who receives ITIN related correspondence/notices: <ul style="list-style-type: none"> <li>○ If "Applicant Direct" is selected, the system will generate correspondence to the applicant using the mailing address for Form W-7.</li> </ul> <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"> <li>○ If "Acceptance Agent" is selected, enter the EIN in the AA EIN field. If the EIN is invalid, follow the RTS</li> </ul>

	<p><b>OR</b></p> <p>IRS tax attaché received date stamp is present. See IRM 3.21.263.5.3.5.1.</p>	<p>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> <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 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><b>NOTE:</b> 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"> <li>○ 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.</li> </ul>
--	---	---

		<p>Select "Yes" or "No" to the RTS query <i>"Valid CAA Certificate of Accuracy attached?"</i> 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"> <li>○ If "IRS Office" is selected, the system will generate correspondence to the applicant using their mailing address.</li> </ul>
Tax Return Attached?	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Yes, but attached to the Single</li> <li>○ Yes, but attached to the Family Pack</li> <li>○ No</li> </ul> <p><b>CAUTION:</b> 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>Select <b>"Yes"</b> 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 <b>"No"</b> when any of the following conditions apply:</p> <ul style="list-style-type: none"> <li>○ A tax return is not present, <b>OR</b></li> <li>○ The applicant is not listed on an attached tax return, <b>OR</b></li> <li>○ You can not confirm that the person on an attached tax return is the same person on the Form W-7, <b>OR</b></li> <li>○ 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</li> </ul>

		<p>return"</p> <ul style="list-style-type: none"> <li>○ <b>OR</b></li> <li>○ Form 1040NR is attached as these applicants qualify for a SSN. Enter "Form 1040PR " in the Remarks Screen. Flag the case for the Lead to override and change the R 17 to R 07.</li> </ul> <p><b>EXCEPTION:</b> If non-resident alien is a bona fide resident of Puerto Rico, (i.e., current mailing address is Puerto Rico), select "yes" as these applicants qualify for an ITIN.</p>
Does Applicant Name Match Tax Return?	<p>Radio button selections are <b>Yes</b> or <b>No</b>.</p> <p><b>CAUTION:</b> Do <b>NOT</b> 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?	<p>Radio button selections are <b>Yes</b> or <b>No</b>.</p>	<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"> <li>○ Form W-2</li> <li>○ Form W-2C</li> <li>○ Form 4852</li> </ul>



		<ul style="list-style-type: none"> <li>○ Pay stub ( a single pay period with year-to-date totals is acceptable)</li> <li>○ Bank statement showing income is being deposited into taxpayer's account</li> </ul> <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 <b>Yes</b> or <b>No</b> .	<p>Select "Yes" if the Form W-2 name matches the name of the primary or secondary filer on an attached tax return.</p> <p>Select "No" if the Form W-2 name differs, is altered, or has been whited-out.</p> <p><b>NOTE:</b> 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"> <li>○ 1040</li> <li>○ 1040A</li> <li>○ 1040EZ</li> <li>○ 1040NR</li> <li>○ 1040NR-EZ</li> </ul>	<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>

	<input type="radio"/> 1040X	
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><b>EXAMPLE:</b> Single Form W-7 applicant has returns attached for 2012 and 2013. Enter 2012.</p> <p><b>CAUTION:</b> The tax year for individual members of a Family Pack may be different.</p> <p><b>EXAMPLE:</b> Tax returns are attached for 2011, 2012, and 2013. Primary applicant is listed on all returns. Enter 2011 for the primary. A dependent is listed only on the 2012 and 2013 return. Enter 2012 for the dependent.</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>
Is the Tax Return Valid?	<p>Select the appropriate radio button <b>Yes</b> or <b>No</b>.</p>	<p>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.</p>
Invalid Tax Return Reason	<p>If the answer to the preceding question is <b>No</b>, the system will enable the drop down box below. Select one of the following:</p>	<p>Be careful when reviewing Form 1040NR. If any entries are present (i.e., Line 22), the return is valid.</p>

	<ul style="list-style-type: none"> <li>○ Tax return not signed</li> </ul> <p><b>NOTE:</b> This is no longer a valid selection.</p> <ul style="list-style-type: none"> <li>○ Cannot calculate tax liability on the tax return (no numbers present or zeros on all lines). Note: Tax return includes schedules and attachments.)</li> </ul>	
Number of Additional Tax Returns Attached	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ 0</li> <li>○ 1</li> <li>○ 2</li> <li>○ 3</li> <li>○ 4</li> <li>○ 5</li> <li>○ 6</li> <li>○ 7</li> <li>○ 8</li> <li>○ 9</li> <li>○ 10</li> </ul>	Pertains to additional tax returns that list the applicant.
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"> <li>○ 1</li> <li>○ 2</li> <li>○ 3</li> <li>○ 4</li> <li>○ 5</li> <li>○ 6</li> <li>○ 7</li> <li>○ 8</li> <li>○ 9</li> <li>○ 10</li> </ul>	<ul style="list-style-type: none"> <li>○ For single applications, select "1."</li> <li>○ For family packs, select the total number of Forms W-7 present in the family pack.</li> </ul>

IRS Office Employee Badge Number	This field will be enabled when the submission source of the application is "IRS Office".	<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 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.</p>
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	Click the Okay button and the system will direct you back to the ITIN Home Screen or,

	continue?"	Click the Cancel button and the system will return you back to the current screen.
--	------------	--