

IRM PROCEDURAL UPDATE

DATE: 04/10/2014

NUMBER: WI-22-0414-0677

SUBJECT: Foreign Students and Scholars Program Training; Technical Inquiries

AFFECTED IRM(s)/SUBSECTION(s): 22.30.1.3

CHANGE(s):

IRM 22.30.1.3.7.1.5.1(4), Updated section on *Foreign Students and Scholars Program Training* for responses to international questions with link for assistance with tax questions, general information and email address.

4. Volunteers with international questions can visit, <http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Students-and-Scholars> or send an email by visiting the link, <http://www.irs.gov/uac/Help-With-Tax-Questions-2> selecting the category for alien issues. In addition, there is an IRS number available, 267–941–1000, that specializes in international tax issues. Please note that this number is not a toll-free phone line.

IRM 22.30.1.3.14.2, Removed second bullet on toll-free number for questions in the section titled, *Technical Inquiries*.

1. Volunteers assisting foreign student/scholars **should not** use the "VITA hot-line" for questions about international issues.
2. Volunteers should be directed to one of the following resources:
 - Review <http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Students-and-Scholars> for Alien Issues to send an email
 - In addition, there is an IRS number available, 267–941–1000, that specializes in international tax issues. Please note that this number is not a toll-free line