

IRM PROCEDURAL UPDATE

DATE: 02/22/2013

NUMBER: WI-03-0213-0393

SUBJECT: Mailing Undeliverable Passports to the Embassy After Six Months

AFFECTED IRM(S)/SUBSECTION(S): 3.21.263.5.9.8(1)

CHANGE(S):

IRM 3.21.263.5.9.8(1) - Changed retention of undeliverable passports from one year to six months before sending to the embassy for the country of origin.

1. A designated team in the ITIN Operation maintains original documents that can not be immediately returned to the applicant (e.g. undeliverable, loose documentation etc.). Inquiries regarding Missing Documents are also routed to them for research via designated baskets placed throughout the ITIN Operation.

If...	Then...
Documents are not found in existing local files	<ul style="list-style-type: none">○ Original documentation may be attached to the initial application; request the application from Files to review. <p>NOTE: Form 2275 may be used for this purpose.</p> <ul style="list-style-type: none">○ Designated Tax Examiners will document "MDR "and the current date (e.g., 01/01/2011 MDR//), in the Remarks field and document the results of the search on the MDR. Refer to Figure 3.21.263-23 for an example of a MDR. If Files advises the document(s) can not be located, also issue a Missing Document Letter(local) to the taxpayer.
Documents are in existing local files and a valid applicant address is available,	Update address on RTS and send to applicant with Notice 1051.
Documents are in existing local	Designated employees will maintain a file by postmark (month and year) and alphabetical order of applicants

files, but a valid applicant address is not available,	<p>name, DOB, Country, Type of Documents/ Doc Codes for one year. After one year, one final attempt is made to identify a better address. If a better address is still not available documents will be classified.</p> <p>NOTE: Passports should be maintained in a separate locked file in order by country. Each envelope should contain name, DOB, type of documents/doc codes. If a better address is not found after six months, the passport should be mailed with an Embassy Letter to the issuing country embassy. Refer to Figure 3.21.263-24 for a copy of the Embassy Letter. Refer to Exhibit 3.21.263-6 for the Embassy Listing.</p>
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