

IRM PROCEDURAL UPDATE

DATE: 03/05/2013

NUMBER: WI-03-0313-0465

SUBJECT: US Consul/Embassy Certification and Express Mail/Courier Envelopes

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

CHANGE(s):

IRM 3.21.263.4.6(1), Added statement to accept certification from U.S. embassies and consulates abroad.

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.
- 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 and exchange visitors 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.

- 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.

EXCEPTION: 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.

REMINDER: Carefully review all original identification documents that are laminated to determine if the document(s) are valid, for example, laminated by the issuing agency and not the taxpayer after the document was issued. For example, driver licenses are covered with polyester laminate by the issuing agency. Only accept document(s) that have been laminated by the issuing agency. See IRM 3.21.263.5.3.4.4 # if the document is questionable.

IRM 3.21.263.5.3.4.2.4(2), Added statement to use pre-paid express or courier envelopes sent by the TP to return ID.

2. All individual identification documents in a family pack must be returned in a single envelope. Use an envelope that most closely matches the size of the item(s) being returned. For example, if returning only a driver license, use a standard letter envelope (size approximately 9 1/2 X 4). If returning a birth certificate that was received folded, then return it folded in the envelope closest to the size of the folded document. The envelope should be addressed to the primary using their address on their Form W-7 application. If primary does not have a Form W-7 application and already has a Taxpayer Identification Number (TIN), return family pack ID in the following manner:
 - Address the first name line of the envelope to the primary, for example, Charles Oak
 - Address the 2nd name line of the envelope to each family member with ID being returned, for example, Joe Maple, Sue Willow, David Pine
 - Use the address of the attached tax return for the mailing address.

EXCEPTION: If an applicant is 18 years or older and no legal papers (Power of Attorney or court order) are attached designating someone else to act on their behalf, prepare a separate envelope for them.

CAUTION: If the applicant attached a self-addressed stamped envelope, a prepaid express mail or courier envelope with their application, place the original/certified copies of ID in this envelope.