

IRM PROCEDURAL UPDATE

DATE: 05/14/2013

NUMBER: WI-03-0513-0919

SUBJECT: Filipino Voter Cards, Foreign Address for Line 2, COA and Attached ID

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

CHANGE(s):

IRM 3.21.263.5.3.4.2.2(1), Added Filipino Voter Cards have no issue date or expiration date and changed computation of expiration date to 12/31/CY if none present.

1. Supporting identification documentation must be current and cannot be expired.

NOTE: This section does not apply to Exception Documentation.

The "current date" is defined as follows:

Document	Definition
Documents with an expiration date present,	Current is defined as "the expiration date of the document is after the submission date of the Form W-7 application". If a document has expired by the IRS Received Date but was current when the applicant submitted it, accept as valid. Determine the submission date using the following priority: <ol style="list-style-type: none">a. Postmark date on the envelopeb. Signature datec. Today's date minus 10 days
Document without an expiration date present, Some documents do not have an expiration date but will be considered current.	For all others without an expiration date, use 12/31/CY. EXAMPLE: All state ID cards have expiration dates except for Arizona. Filipino voter cards do not have an issue date or an expiration date. Enter 12/31 of the current year for Arizona state ID cards and Filipino voter cards.

<p>NOTE: Birth certificates and some foreign drivers licenses will not have a current date nor expiration date.</p>	
----------------------------------------------------------------------------------------------------------------------------	--

IRM 3.21.263.5.3.5.5(2), Instructed to edit complete foreign address from line 3 when CAA business address is on Line 2 and no tax return attached.

2. This address may be a street address or U.S. Postal box number.

CAUTION: Private box numbers are not considered valid for mailing addresses (e.g. mailboxes, postal annex and post net etc.).

EXCEPTION: If the address on Line 2 is the business address of the CAA, edit the taxpayer's address from the tax return to the Form W-7. If no tax return is attached but a complete foreign address is present on Line 3, edit the complete foreign address to Line 2.

IRM 3.21.263.8.3.2.10(1), Instructed that no action is needed for additional supporting ID not needed to meet ID requirements; added to select "no" if COA does not attached required documents.

1. Use the table below to make entries from the "Acceptance Agent's Use ONLY" area of the Form W-7.

<p>W-7 Application Input Screen Content</p>	<p>Instruction</p>
<p>AA Date Signed</p>	<p>Enter date signed in MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p>
<p>AA EIN</p>	<p>Enter the AAs EIN.</p>

AA Office Code	<p>When the user enters the AA's EIN, RTS will auto populate the AA's office code drop- down box. Select one of the AA's office code(s) provided in the list. Additionally, the drop down will populate with "Not Found" so that the user may select this option if the office code(s) does not match the documentation or an office code is not available in the documentation.</p> <p>NOTE: If the CAA EIN does not populate with office codes and the information is missing from the Form W-7 or COA or incorrect due to obvious error (e.g. transposition of numbers), use the AA search feature to check for the Authorized Representative.</p>
AA Company Name	This is systemically generated when the AAs office code is entered.
AA Legal Name	This is systemically generated when the AAs office code is entered.
AA Title	This is systemically generated when the AAs office code is entered.
AA Phone Number	This is systemically generated when the AAs office code is entered.
AA Fax Number	This is systemically generated when the AAs office code is entered.
Valid AA Certificate of Accuracy attached?	<p>Choose one of the following</p> <ul style="list-style-type: none"> ○ Yes or ○ No <p>to confirm if a Certificate of Accuracy (COA) is valid.</p> <p>CAUTION: Form 14194, titled Form W-7 (COA), is the only acceptable COA.</p> <p>NOTE: To determine if the COA is signed by a valid representative/authorized party, check the AA View Screen for the name of the responsible party and status of the AA agreement:</p> <ul style="list-style-type: none"> ○ Select "Yes" if the COA meets requirements ○ Select "No" if the COA does not meet requirements such as attaching required documents as listed in IRM 3.21.263.4.6. <p>NOTE: No action is required for additional supporting ID that is not needed to meet the ID</p>

	<p>requirements. This additional ID does not impact the COA and does not require input in the Supporting Documentation Table. For example, a valid passport and an expired national ID card are attached. The valid passport is the only ID needed. Do not consider or enter the expired national ID card.</p> <ul style="list-style-type: none">○ Select "No" if CAA is submitting the W-7 under the Tax Return Extension Filing temporary exception and the application is incomplete, for example: the certification letter is incomplete or not all of the required documents are attached. Enter the reason the application is incomplete in the Remarks Screen. See IRM 3.21.263.4.6.
--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------