

INTERIM IRM PROCEDURAL UPDATE

DATE: 11/16/2012

NUMBER: WI-03-1112-1836

SUBJECT: W-7 and SEVIS Link, Consul Certification, Returning Original ID

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

CHANGE(s):

IRM 3.21.263.5.3.4.2.1(3) - Revised and reformatted table for certification and notarization.

Certified	Certified by the issuing agency (passports, birth certificates etc.) NOTE: consulates or embassies for foreign countries have foreign diplomatic representatives stationed in the United States who can certify the authenticity of their own country's passports.	This is the foreign agency that issues the ID. For most countries, national government agencies issued the ID and are the ones to certify it. EXCEPTION: German passports issued by city hall (Gemeinde, Staatsverwaltung or Ortsverwaltung) or the village administrator (Burgermeister) are valid. Review the stamps and seals on certified copies of passports to ensure that they are from the same city that issued the passport. French passports are issued by the authority of the regional government ("Prefect" or "Prefet") but processed locally in the town halls ("Mairie") Certified documents have a stamp and a seal (may or may not be raised) and require no further authentication. Faxes or photocopies of certified documents are not acceptable.
-----------	--	---

		<p>If a U.S. Consul/Embassy certifies a copy of a foreign document, accept it as valid. U.S. Consul employees may notarize/certify a U.S. document itself or attach a separate authentication sheet (usually attached with an eyelet grommet)..Examples of Consul authentication include Consul stamps, seals, ribbons, wafers, wax, and eyelet grommets.</p> <p>NOTE: The American Institute of Taiwan (AIT) has the same authority as a U.S. Consul.</p>
<p>Notarized CAUTION: See IRM 3.21.263.4.6 for instances when notarized documents are acceptable.</p>	<p>Notarized by U.S. notary, U.S. State Department, U.S. Consul/Embassy employee, foreign notary under the Hague Convention</p> <p>Notarized by foreign notaries authorized under the <i>Hague Apostille Convention</i> with an Apostille attached. If the document originates in a country that is not a party to the convention, applicants should have the document certified by the foreign authority that issued it. See Figure 3.21.263-18.</p>	<p>The notary's commission is considered valid (current or unexpired) if valid at the time that the document was notarized.</p> <p>Notarized documents have a stamp and usually a raised seal and require no additional authentication.</p> <p>Photocopies or faxes of notarized documents are not acceptable. Fax or E-mail copies cannot be notarized. A notary notarizes a copy of a document to attest that they saw the original document. If the U.S. notary uses black ink, it may be difficult to distinguish copies from originals. If this is the only issue in doubt for the ID, accept the U. S. notarized document as valid.</p>

		<p>If a copy of a visa is not notarized but is accompanied by a copy of a notarized passport with the same number, accept as valid.</p> <p>Do not accept documents notarized by a foreign notary whose country is not authorized under the Hague Apostille Convention. Refer to Figure 3.21.263-19 for a list of Hague Apostille Convention members. Documents issued by countries not listed in the Hague Apostille Convention must be certified by the foreign authority that issued it.</p> <p>Certified/Notarized by a U.S. notary public as driven by the governing state authority (notary signature may or may not be present and an original stamp or a raised seal will be present).</p> <p>NOTE: If a notarized cover letter is received indicating that the attached supporting identification documentation has been certified, then accept the cover letter as the notice of notarization for the individual applicant. The cover letter must specify what is being notarized. Refer to Figure 3.21.263-20.</p>
--	--	--

		<p>CAUTION: Notaries from a U.S. possession should be considered U.S. notaries. The U.S. possessions include, Puerto Rico, U.S. Virgin Islands, American Samoa, Commonwealth of Northern Marianna Islands and Guam.</p>
--	--	--

IRM 3.21.263.5.3.4.2.4(1) - Revised when original and certified ID can be returned to the applicant.

1. If you have received original supporting identification documentation with the application, it is to support an entry on Form W-7. After you have completed entering all application information into RTS and the account is assigned, rejected, or suspended for other than questionable ID (S02) or letter 4939 response, you must return all original supporting identification documentation and certified copies from the issuing agency to the applicant.

EXCEPTION: . Only original documentation and certified copies from the issuing agency are returned to the applicant. If the applicant requests their notarized copy be returned to them, make a copy for the file and return the applicant's document.

IRM 3.21.263.5.3.4.2.3(1) - Revised when original/certified ID can be returned to the applicant.

1. All original supporting identification documentation and certified copies from the issuing agency submitted with an application are maintained in a secure location in the ITIN Operation until the Form W-7 is processed to assigned or rejected status.

EXCEPTION:

- Suspended for other than questionable ID (S02)
- Suspended for other than letter 4939 response;

Once the application is processed to assigned, rejected, or suspended for other than questionable ID or letter 4939 response, the original and certified ID are mailed back to the applicant. Copies remain attached to the original application.

IRM 3.21.263.5.3.5.2(9) - Added SEVIS link.

<p>(b) Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions</p> <p>NOTE: these temporary procedures only apply 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). SEVP approved institutions are listed on the Department of Homeland Security web site at http://studyinthestates.dhs.gov/school-search.</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>certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> ○ Be on original, official college, university or institution letterhead with verifiable address ○ Provide applicant's full name and SEVIS number ○ Certify the applicant's registration in the Student Exchange Visitor's Information System (SEVIS) ○ Certify the authenticity of the passport, visa or other identification document reviewed ○ List the identification documents provided to
--	--	--

		<p>verify identity and foreign status</p> <ul style="list-style-type: none"> ○ 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 ○ Attach copies of documents used to verify identity and foreign status from the approved list of documents as listed in the Form <u>W-7</u> instructions (passport must include copy of valid visa issued by U.S. Department of State) ○ Attach a copy of DS-
--	--	--

		<p>2019, Certificate of 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"> ○ Attach a copy of W-8 BEN submitted to the withholding agent ○ Form <u>W-7</u> must include treaty country and article number that supports claiming a tax treaty benefit ○ 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 <p>NOTE: Students on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are permitted</p>
--	--	--

		<p>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>NOTE: See Exhibit 3.21.263-48 for an example of a SEVP certification letter from a SEVP institution.</p>
--	--	--

IRM 3.21.263.8.3.2.2(1)- Revised explanation.

<p>Has the exception documentation been verified?</p> <p>NOTE: Only applies to exception criteria.</p>	<p>Choose the appropriate check box,</p> <p>Select "yes" when any of the required exception documentation (valid or invalid) has been provided for the exception being claimed.</p> <p>Select "no" when none of the required exception documentation (valid or invalid) has been provided.</p>
---	--

Exhibit 3.21.263-1 - Corrected hyperlink to Form W-7.

To view the current Form W-7, *Application for IRS Individual Taxpayer Identification Number* and instructions, please go the following publishing repository address:
<http://core.publish.no.irs.gov/forms/public/pdf/10229a12/pdf> .