INTERIM IRM PROCEDURAL UPDATE

DATE: 2/8/2013

NUMBER: WI-21-0213-0304

SUBJECT: BMF International Fax; OPI Toll-Free Number; Return Preparation Refund Procedures; 2013 Filing Season ITIN Procedure Changes

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.20.1 Overview of TAC Employees Responsibilities for Processing Form W-7 2013 Filing Season Changes

1. The following information is a summary of information found in IRM 3.21.263.6, *Field Assistance (FA) - Taxpayer Assistance Center (TAC) - Only*. All ITAS should familiarize themselves with the contents of that section before proceeding.
2. When a taxpayer comes in with a W-7 question and **an IAR is available to assist**, follow these procedures:
    a. If the taxpayer does NOT have Form W-7/W-7(SP), give the Form 14025/14025(SP), *ITIN General Information Sheet* and the W-7/W-7(SP) Application.

    NOTE: These documents will be used for assistance with basic ITIN information. This process will also help with traffic management. Taxpayers with general questions who are not yet ready to complete an application will not have to wait long to receive this information.

    b. Advise the taxpayer of three options which are:
    1. Mail the W-7 Application and proof of identity documents to the address listed in the F. W-7 instructions.
    2. Apply using the services of an IRS-Authorized Acceptance Agent (who may charge a fee) at www.IRS.gov
    3. Visit an IRS TAC.

    c. If an application is received from an Acceptance Agent/Certified Acceptance Agent, follow the procedures in IRM 21.3.4.20.2, *ITIN Applications Received from Acceptance Agents*.
3. Close the contact on Qmatic as Non-Technical Inquiry/Guidance (See Exhibit 21.3.4-3, *Qmatic Closing Codes*.
4. If the taxpayer has a W-7 Application and would like assistance with completing the Application; or has questions in addition to what is listed on the Form 14025 /14025(SP), *ITIN General Information Sheet*, a Qmatic number will be given along with the Form 14022/14022(SP), *ITIN Initial Interview Questionnaire* for the taxpayer to complete while waiting for assistance from the ITAS.

5. If the taxpayer has a completed W-7 Application and is in the TAC only to submit the application without assistance, they are to answer "Yes" to the first question on the Form 14022/14022(SP), *ITIN Initial Interview Questionnaire*. They do not need to continue completing the questionnaire. Give the taxpayer a Qmatic ticket, along with the questionnaire for the ITAS to assist the taxpayer with the processing of the application.
6. If the taxpayer already has an Alien Registration (Green Card), they do not need an ITIN since they are eligible for an SSN. A Qmatic ticket will not be necessary. However, if they have questions, give them a Qmatic ticket for ITAS assistance.
7. If the taxpayer meets the Substantial Presence Test, they may be considered a Resident Alien for U.S. Tax Purposes Only and may be eligible for an ITIN. Give the taxpayer a Qmatic ticket along with the Form 14022/14022(SP), *ITIN Initial Interview Questionnaire* for the ITAS to assist the taxpayer.

   NOTE: If the taxpayer needs multilingual assistance, did not bring an interpreter, and you are unable to determine the taxpayer's issues, give the taxpayer a Qmatic ticket.

8. **If an IAR is not available** to provide the above assistance, the following documents should be made available in the reception area:
   - Form 14025/14025(SP), *ITIN General Information Sheet*
   - Form 14023/14023(SP), *W-7/W-7(SP) Checklist*
   - W-7/W-7(SP) Application
   - Form 14022/14022(SP), *ITIN Initial Interview Questionnaire*
9. When an ITAS is presented with a Form W-7/W-7(SP) Application and supporting documents, the ITAS may begin the interview with the ITIN Initial Interview Questionnaire and follow these procedures:

Target and paraphrase what the taxpayer needs
Procedural Contact
o You must determine that the taxpayer does NOT have a question about ITIN eligibility. o If you have determined the taxpayer does not have a question about ITIN eligibility and simply wants you to begin processing the W-7 application, use the following purpose statement : "I just want to confirm that you do not have any questions about your eligibility to submit this application. You are only here to forward your application for processing, is that correct?" If the answer is Yes, this is Non-technical inquiry and does not require the use of ITLA. You can continue processing the W-7/W-7(SP) application. o If during your superficial review of the application you do not find any questionable items, this remains a Non-technical inquiry contact and you may continue processing the W-7/W-7(SP) application. o If during your superficial review of the application you find missing fields from the W-7/W-7(SP) line instructions (e.g. name, applicant's mailing address, birth information, etc.) and the taxpayer or third party (disclosure is not an issue if you are merely securing information and not providing it) doesn't know the answer and the information is provided on

the supporting documentation, you can edit the application. This process will continue to be considered a Non-technical inquiry.

CAUTION: Although applicants may fail to check a reason box for submitting the application, you may try to determine or analyze if box c, d or e should be checked based on the supporting documentation provided with the application. If it is determined that these are not the reasons for submission, refer to the Out of Scope contact guidance below.

Tax Law Contact

- You determine that the taxpayer has questions about ITIN eligibility; or during your superficial review of the Form W-7 Application or tax return you find missing or incomplete information, then this becomes Tax Law contact.

  NOTE: To determine if an individual can be listed on a Form W-7 Application, use the purpose statement:
  "I just want to confirm that you already know your dependents and/or spouse are eligible to be claimed on your U.S. Income Tax Return and you just want to know if they are eligible for an ITIN. Is that correct?"
  Use the ITIN TLC on ITLA.
  To determine if an individual can be listed on a Form 1040 U.S. Income Tax Return, use the purpose statement:
  "I just want to confirm that you already know your dependents and/or spouse are eligible for an ITIN. You just want to know if they can be claimed as dependents and/or spouse on your U.S. Income Tax Return. Is that correct?"
  Use the Dependent TLC or Personal and Spousal TLC on ITLA.
  To determine days present – substantial presence test – use the purpose statement:
  "I just want to confirm that you have a question regarding your alien residency status for the purpose of submitting an ITIN application. Is that correct?"
  Use the Alien Residency Status TLC on ITLA.

- If there is no box checked on the W-7 Application, you may assist the taxpayer in determining if box "c", "d", or "e" should be checked. See Exhibit 21.3.4-33, *Alien Residency Status*, for additional information. If the taxpayer's reasons for submitting the application do not apply to these three boxes, follow the Out of Scope contact guidance below.

  EXCEPTION: For reason box "b" you can determine residency based on days of presence using the Alien Residency Status TLC if a Form 1040 is attached (not Form 1040-NR) to the Form W-7 Application; or if there is a question as to whether or not the taxpayer is a resident based on days of presence. Otherwise, reason box "b" is Out of Scope.

NOTE: The Over-the-Phone Interpreter (OPI) line will not be used for Out of Scope issues. If the taxpayer needs multilingual assistance for Out of Scope issues, they have two options:
1. Advise them that they may contact the toll-free number at 1-800-829-1040. The toll-free service will give two options to continue in English or Spanish. The taxpayer will need to provide an interpreter for all other languages.
2. Advise them that they may visit our website at www.irs.gov.

- If box "c" is checked and if you or the taxpayer has a question regarding the substantial presence test, then use the Alien Residency Status TLC on ITLA. The Alien Residency Status TLC is used only when determining whether the taxpayer's days physically present in the United States qualifies him or her as a non-resident or resident. All other Non-Resident issues are Out of Scope. For additional information, see Exhibit 21.3.4-33, *Alien Residency Status*.
- If box "d" or "e" is checked and if you or the taxpayer has a question regarding the eligibility of a dependent and/or spouse on the W-7 Application, use the following purpose statement:
  "I just want to confirm that you already know your dependents and/or spouse are eligible to be claimed on your U.S. Income Tax Return and you just want to know if they are eligible for an ITIN. Is that correct?"
  Then, you must use the ITIN TLC on ITLA.
- If box "d" or "e" is checked and if you or the taxpayer has a question regarding the claiming of an exemption of a dependent and/or spouse on the U.S. Income Tax Return, use the following purpose statement:
  "I just want to confirm that you already know your dependents and/or spouse are eligible for an ITIN and you just want to know if they can be claimed as dependents and/or spouse on your U.S. Income Tax Return, is that correct?"
  Then you must use the Dependent ITLA TLC or Personal and Spousal Exemptions ITLA TLC.
- If box "a", "b", "f", "g" or "h" is checked and if you or the taxpayer has a question regarding eligibility on the W-7 Application, this is an Out of Scope issue. Refer to the Out of Scope Contact guidance below.

Out of Scope Contact

If questions arise concerning exceptions to filing a tax return, tax treaties, withholding on foreign persons, nonresident alien issues (filing requirements, filing status, personal and dependent exemptions, which form to use) or any other Out of Scope topics, refer to IRM 21.3.4.3.7.5, *Out of Scope procedures*.

10. Review Form W-7/Form W-7(SP) for completeness including the signature area using the Form 14023 /14023(SP), *W-7/W-7(SP) Checklist* and IRM 3.21.263.6.1.25, *Signature Area*, as guidance. For guidance on appropriate and allowable signatures on attached Forms 2848 or 8821, see IRM 3.21.263.5.3.5.17. (CAUTION: This IRM section is intended for Tax Examiners in

the ITIN Operations office. FA employees will ignore direction about editing the forms, data entries and CAF processing.)

NOTE: Edits to the Tax Law items (e.g., reason boxes) may be made only after the use of ITLA with the taxpayer or an authorized third party.

11. Ensure that the supporting documents consist of those listed in IRM 3.21.263.4.6, *ITIN Documentation Requirements*, paragraphs 2 through 6.

    NOTE: SERP Alert 12A0407 (dated 06/25/2012) guidance requires all supporting identification documents (ID) to be original documents or certified copies from the issuing agency. Supporting documentation is required for all applicants (including those under 18 years old). See IRM 3.21.263.4.6(1), *ITIN Documentation Requirements*, for the few limited situations where notarized copies are allowed.

    a. ITAS in selected TACs who have been specifically trained in the new procedures for document authentication of passports and national identity cards will follow procedures in IRM 3.21.263.6.1.5, *Supporting Identification Documentation* and other sections directed to from within that ITIN IRM. These ITAS will hereafter be referred to as "Authentication Trained". All other TAC employees in non-selected TACs will continue to follow the guidance from SERP Alert 12A0407.

12. Do not return original supporting documents or certified copies (certified by the issuing agency) to the applicant. Do not return notarized copies of documents to the applicant. See IRM 3.21.263.6.1.5, *Supporting Identification Documentation*, for additional guidance on handling of supporting documents.

    NOTE: Authentication trained ITAS will review and authenticate passports and national identity cards as described in IRM 3.21.263.6.1.5, *Supporting Identification Documentation* and in other sections directed to from within that ITIN IRM; in the Examination Steps for Passports or Examination Steps for Mexican National IDs job aids; and in other resource guides provided for identification document research. The ITAS will complete the Field Assistance Document Action Sheet (DAS) for each document authenticated (including documents determined to be questionable) and return original passports and national identity cards to the applicant after making copies to attach to the W-7.

13. Conduct a superficial review of Form 1040, (e.g., ensure tax return is signed, and the tax return demonstrates income (not all zeros)).

    NOTE: In certain situations, applicants are not required to file a U.S. federal tax return with their W-7/W-7(SP) applications. See IRM 3.21.263.4.2, *Filing Tax Return versus Exception Criteria*.

14. Stamp Form W-7/W-7(SP) to the left of line 6 with the received date stamp. Stamp the tax return with the "Received" date stamp (or "Received With Remittance" date stamp if the tax return was submitted with remittance).

    EXCEPTION: A timely filed current year tax return will not be date stamped unless received with remittance.

15. Provide a copy of the Form W-7/W-7(SP) application, the first page of the U.S. federal tax return, and the original or certified copies of supporting identification document(s) (that are being forwarded to Austin) to the applicant. See IRM 3.21.263.6.1.28, *Steps to Complete Client Contact*.
16. Advise the taxpayer of normal 4-6 week time frame (or up to 10 weeks time frame, during filing season – January 15 through April 30 or from abroad) to receive the assignment notice of the ITIN.
17. Complete the "For IRS Use Only" box on every W-7W-7(SP) Application that you submit to Austin for processing. See IRM 3.21.263.6.1.10, *"For IRS Use Only" Box*. Entries in this box are only an indicator of the supporting documents submitted by the applicant, not an indicator of document authentication performed.

    NOTE: Authentication trained ITAS will complete and attach a Field Assistance Document Action Sheet (DAS) to the top of every W-7/W-7(SP) for which document authentication has been performed (including documents determined to be questionable)

18. Securely attach the original ID supporting document(s) to the application package. You may use methods such as a large binder clip or placing the ID in an envelope which is taped/stapled shut and attached to the package. Be sure not to staple or otherwise mutilate any of the applicant's original documents. Attach any certified document(s) from the issuing authority; or any allowable notarized copies of documents to the back of the Form W-7/W-7(SP). See IRM 3.21.263.6.1.28, *Steps to Complete Client Contacts*.

    NOTE: Authentication trained employees will attach copies of passports or national identity cards that have been authenticated (including documents determined to be questionable) and return the originals to the applicant.

19. Prepare the ITIN packet(s) per IRM 3.21.263.6.1.29, *Preparing for Transshipment*.
20. If during the course of the contact, you suspect fraud, (related to issues other than concerns about the supporting identification documents), you should contact your manager. If your manager agrees, then you should complete the Form 3949, *Information Report Referral* and forward the referral to:

Internal Revenue Service
Fresno, CA 93888

Additional Fraud information can be found at IRM 21.1.3.19, *Informant Contacts*, IRM 21.3.4.29, *Preparer Issues*, and IRM 25.1, *Fraud Handbook*.

IRM 21.3.4.20.2 ITIN Applications Received from Acceptance Agents 2013 Filing Season Changes

1. When Acceptance Agents/Certified Acceptance Agents bring ITIN applications, i.e., Form W-7/Form W-7(SP), to the TAC, employees will:
    a. Advise the Acceptance Agent/Certified Acceptance Agent they need to send the applications directly to the Processing Center per their agreement with the IRS and the guidance in Revenue Procedure 2006–10.

        NOTE: Revenue Procedure 2006–10 which supersedes Revenue Procedure 96-52, provides guidance for participation in the *ITIN Acceptance Agent Program*. This procedure includes instructions for tax professionals who wish to apply for the program as well as current acceptance agents. Form 13551, *Application to Participate in the IRS Acceptance Agent Program*, is used by applicants who wish to renew their agreement and by new applicants who want to become acceptance agents. If additional information is needed, refer the taxpayer to the ITIN Program Office at *ITIN Program Office@irs.gov

    b. Explain that the need for proof of filing can be met by services rendered by the U.S. Postal Service.
    c. Close on Qmatic as 407 – Procedural.
    d. A list of Authorized Acceptance Agents is available on the IRS website at http://www.irs.gov For more information see IRM 3.21.263.3, *What is an Acceptance Agent?*

        EXCEPTION: Managers can make exceptions and accept the returns from an Acceptance Agent; however we must remind them of their responsibility to adhere to their agreement in future filings.

    e. Authentication trained ITAS will not authenticate passports and/or national identity cards for Certified Acceptance Agent's clients (including primary, secondary or dependent applicants). If the applicant comes to one of the selected authentication TACs accompanied by a CAA and requests assistance, the ITAS may work with the applicant(s) by handling the **entire** application process. FA will not consider, accept or submit to the ITIN office any of the CAA's authentication paperwork or documentation in these situations.

IRM 21.3.4.20.3 Supporting Documents 2013 Filing Season Changes

1. Changes requiring submission of original or certified (certified by the issuing agency) supporting identity documents ONLY as described in SERP Alert

12A0407 apply to Form W-7/W-7(SP) applications with received dates of 06-22-2012 and forward. In early 2013, TAC employees in a limited number of TACs were trained in document authentication procedures for passports and national identity cards only. For a list of TACs with authentication trained employees see Exhibit 21.3.4-37. For more information about the January 2013 policy changes, see SERP Alert 13A0058 .

2. Authentication trained ITAS will continue to follow the guidance in SERP Alert 12A0407 for all supporting documents other than passports and national identity documents presented in person by the ITIN applicant.
   TACs with authentication trained employees must obtain and maintain specific resource materials and equipment in order to provide the document authentication service. They are:
   1. ID Checking Guide – US
   2. ID Checking Guide – International
   3. Handheld blacklight/flashlight combo
   4. Lumi Loupe 10X (Jeweler's Loupe)
   5. Department Homeland Security's Pocket Guide Reference to Document Security Features and Printing Techniques
   6. Mexican Matricula Decoder (used for Mexican Consular Cards)
   7. Desktop ultraviolet lightbox document viewer

   NOTE: A property pass Form 14407 must be completed by employees assigned individual items 1 through 6 above. Item 7 is shared among all employees in the TAC.

3. See IRM 3.21.263.6.1.5, *Supporting Identification Documentation* and IRM 3.21.263.4.6, *ITIN Documentation Requirements*, for detailed information on supporting documentation requirements.

IRM 21.3.4.20.4 "For IRS Use Only" Box 2013 Filing Season Changes

1. As a Field Assistance employee, you must complete the "For IRS Use Only" box on every W-7/W-7(SP) Application that you submit to Austin for processing. You must use red ink for Lines 1 and 2. Use black or blue ink for Line 3.

   NOTE: Entries in the "For IRS Use Only" box are not an indicator of any document authentication performed in a TAC. Documentation Authentication that has been performed on passports and national ID cards in selected TACs is documented on the Field Assistance Document Action Sheet (DAS).

2. **First Line**: enter up to four supporting documentation codes. For a list of these codes, see Exhibit 3.21.263-12 *ITIN Documentation Codes*.
3. **Second Line**: Enter your badge number (not your SEID).
4. **Third Line**: Enter additional information to assist in identifying items unique to the ITIN application. When a tax return is attached or associated with the application, enter "TRA" and the type of return (e.g., TRA 1040).

IRM 21.3.4.20.5 (1-4) Mailing Form W-7/W-7(SP) Packets 2013 Filing Season Changes

1. A complete application packet consists of:
    a. Completed Form W-7/ W-7(SP) with attached supporting documentation.
    b. Appropriate tax return or substantiating documents meeting an exception.
    c. Form 795-A when submitting Form W-7 with a payment.
    d. Field Assistance Document Action Sheet (DAS). This form is ONLY attached when document authentication has been performed in a document authentication TAC.
2. Each individual ITIN packet must be secured in its own envelope to avoid misplacement of documents.
3. When more than one ITIN application is attached to a tax return, use a heavy duty stapler to staple together as one packet and include all applications and the tax return in the one envelope.
4. Securely attach the original supporting identification document(s) to the application package. You may use a method such as a large binder clip or placing the ID in an envelope which is taped/stapled shut and attached to the package. Be sure not to staple or otherwise mutilate any of the applicant's original documents. Attach any certified document(s) from the issuing authority; or any allowable notarized copies of documents to the back of the Form W-7/W-7(SP). See IRM 3.21.263.6.1.28, *Steps to Complete Client Contacts*.

   NOTE: ITAS in document authentication trained TACs ONLY will attach **copies** of passports and national identity cards when complete authentication has been performed. This includes documents determined to be authentic as well as documents determined to be questionable. Passports or national identity cards not presented by an in person applicant at an authentication TAC; all certified copies from issuing agencies; and any other type of required supporting document must be submitted with the application package as originals or certified copies from the issuing agency.

IRM 21.3.4.20.8 Researching ITIN Database 2013 Filing Season Changes

1. See IRM 3.21.263.8.4, *Researching the ITIN RTS*, for researching the ITIN RTS Screen procedures.

   NOTE: Use RTS to research applications. AMS documentation is not required when researching the RTS system to "view" for ITIN inquiries only (e.g., determining status of ITIN assignment or verifying address).

2. If an applicant inquires about the status of their previously submitted ITIN application; or has received a notice regarding their ITIN application, research the ITIN Real-time System. See IRM 3.21.263.6.1.31, *Search, View and Edit Applications*; IRM 3.21.263.6.1.32, *ITIN Notice Response*; and paragraphs below **for additional guidance**.
3. TAC employees can update **assigned status cases** for typos and change of address ONLY.

4. Most TAC employees can no longer update cases in suspense status. Any issues on **suspense status cases** and any issues having to do with identification documents must be referred to SPC ITIN Operations. See IRM 3.21.263.6.1.34, *Form e-4442-Inquiry Referral*. The AUSPC ITIN Unit internal use only fax number is located on the FA Insider http://win.web.irs.gov/field/fadocs/jobaids/Internal_Use_Only_numbers.pdf

   NOTE: There is an exception for employees in document authentication TACs. See paragraph (5) below.

5. ITAS in document authentication TACs can partially work suspense case issues ONLY if the issue can be resolved with a *newly submitted* passport and/or national identity card. The ITAS must research RTS and the Tax Examiner's comments thoroughly to determine if either document was submitted previously.
   a. If the applicant is bringing the same document(s) from the original application to the TAC in response to a suspense notice (including passports and national identification cards), the ITAS must send the original documents directly to AUSPC ITIN Unit. See paragraph (6) below.
   b. If the applicant is bringing a passport or national identification card to the TAC, and neither was included in the original application, the ITAS will authenticate the passport or national identification card and make a copy of the document. The ITAS will send the copied document; a completed Field Assistance Document Action Sheet (DAS); a copy of the notice; and a description of any other actions taken and advice given to the applicant on an e-4442 and forward the entire package to the AUSPC ITIN Unit.6.
6. Follow the guidance in the table below when assisting with ITIN notice responses.

If...	Then...
Response to CP 565, Assignment Notice	IRM 3.21.263.6.1.32.1
Response to CP 566, Suspense Notice	IRM 3.21.263.6.1.32.2
Response to CP 567, Reject Notice	IRM 3.21.263.6.1.32.3
Response to CP 569, Hard Reject Notice	IRM 3.21.263.6.1.32.4

IRM 21.3.4.20.9 Form e-4442, Inquiry Referral 2013 Filing Season Changes

1. Prepare Form e-4442, *Inquiry Referral* and forward to AUSPC ITIN Unit for any of the following:
   a. Any information on suspended cases.
   b. Merge criteria is met.
      See IRM 3.21.263.5.7, *Merging Accounts General Information* and IRM 3.21.263.6.1.33, *Merges Involving ITIN*.
      An ITIN Merge is the consolidating of multiple ITINs to the earliest ITIN unless there is tax information on an account. (e.g., TC 150 assessment). When this situation exists, the consolidation will occur to the ITIN with the tax information. Route the F. e-4442, to the local Submission Processing Campus Entity Function. (e.g., Processing Center for the TAC).

NOTE: Document on Form e-4442 that the only action needed is to merge ITINs and state both the two and/or from account of the ITIN.

An ITIN No-Merge action occurs when two tax information accounts exist (e.g., two TC 150 assessments). For a complete list of examples see IRM 3.21.263-19, *No-Merge Conditions* or IRM 21.6.2.4.1.3, *Resequencing Action Required*. A consolidation of accounts cannot be completed. The duplicate issues must be resolved by Accounts Management and not merged. Route the F. e-4442 to Accounts Management.

NOTE: Both the "to" and "from" accounts should be reviewed for no-merge conditions before referring the accounts. All known numbers should be included in the request.

c. Applicant advises that their original supporting documentation has not been returned.
d. Decedent.

NOTE: See IRM 21.3.4.20.11, *Decedent.*

e. Work is done on a suspensed case. See IRM 21.3.4.20.8, *Researching the ITIN Database*.

IRM 21.3.4.20.10 Updating ITIN Database 2013 Filing Season Changes

1. For W-7 Application updates, TAC employees will use RTS to update the ITIN database.

   CAUTION: TAC employees are limited in the types of updates they are allowed to make. See IRM 3.21.263.6.1.31, *Search, View and Edit Applications* and IRM 21.3.4.20.8, *Researching ITIN Database*.

2. If the applicant inquires about the status of their application; or has received a notice from the ITIN database, follow the guidance below:

If...	Then...
Response to CP 565, Assignment Notice	IRM 3.21.263.6.1.32.1
Response to CP 566, Suspense Notice	IRM 3.21.263.6.1.32.2
Response to CP 567, Reject Notice	IRM 3.21.263.6.1.32.3 and see paragraph (3) below.
Response to CP 569, Hard Reject Notice	IRM 3.21.263.6.1.32.4

3. If an applicant questions R 88 Status, advise that the ID submitted did not meet guidelines established by IRS and/or the issuing country. Advise the applicant they must re-apply with a new Form W-7 and acceptable ID.
    a. #######
4. If an ITIN applicant does not receive the ITIN assignment notice, you may regenerate the notice.

    NOTE: ITIN cards are no longer issued and cannot be regenerated. Applicants receive CP 565 which lists the ITIN assigned and can be regenerated. See IRM 3.21.263.6.1.32.1 , *Response to CP 565, Assignment Notice*

IRM Exhibit 21.3.4-37 ITIN Document Authentication TACs

TACs that have supporting document authentication trained employees.
NOTE: Employees will only authenticate passports and national identity cards.

By State:http://win.web.irs.gov/field/fadocs/ITIN/ITIN_Document_Verification_Sites.pdf