DATE: 05/21/2014

NUMBER: WI-03-0514-0895

SUBJECT: Reason for Filing Boxes; AM Form 4442 for Posted Merges; Additional Supporting Documents

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

CHANGE(s):

IRM 3.21.263.5.3.5.2(6) Reason box "b", "c", "d," and "f" were revised to include when they could be changed.

6. The table below list the *Reasons for Submitting Form W-7* as outlined on the application and identifies requirements.

Reason Box	Description	When to Edit Reason Box	Return Required	Requirements
a	Nonresident alien required to obtain ITIN to claim tax treaty benefits This is an applicant that has a need for an ITIN other than filing a tax return	o If this box is the only one checked by the applicant, either check box "h" if Exception "1" or "2" documentation is attached or circle this box and check the correct reason. That determination depends on whether or not a tax return is attached. o If a domestic return is attached, change this to "c" if a primary, "d" if a	No	o Used with box "h" o Treaty country and article number must be present o Exception number 1 or 2 o Valid exception documentation. See Exception Tables below.

		dependent, or "e" if a spouse. ○ If the return is a Form 1040NR, change it to reason code "b" if primary or "g" if listed as an exemption **CAUTION:** Do **NO**T change to reason code b is SEVIS certificate or exception documentation attached. **NOTE:** If return was attached, give the case to your lead to re-batch as "with return."		
b	Nonresident alien individual who is required to file a U.S. tax return or who is filing a tax return only to claim a refund This is a Non-resident alien filing a U.S. tax return.	Change to reason "c" when: ○ Domestic Form 1040 series ○ U.S. mailing address	Yes	○ Form 1040NR series return is submitted. ○ Complete foreign address is required.
c	U.S. resident alien (based on ""days present in the United	Change to reason "b " when: ○ Form 1040NR/1040 series return is	Yes	○ Form 1040 series return is submitted ○ Date of entry (DOE) required on Line 6d

	States) filing a U.S. tax return This is a foreign individual filing a tax return that is living in the U.S.	attached **AND** o Applicant has a complete foreign address. Change to reason "h" when: o No tax return is attached **AND** o Exception documentation is attached. Write in the exception number. If exception "1 "or "2", also check box "a "or "f."		o Applicant's mailing address must be in the U.S.
d	Dependent of U.S. citizen/resident alien Dependent listed on a domestic Form 1040 series return	Change to reason "g" **ONLY** when a Form 1040NR is attached.	Yes	o Form 1040 series return is submitted unless "Military Overseas" is selected o Applicant must be listed on tax return as a dependent. o Date of entry required on Line 6d (unless resident of Canada, India or Mexico or "Military Overseas") o Name and TIN (SSN, ITIN) of U.S. person (must be primary or secondary taxpayer) must be entered to

				right of box "e" and must be valid.
e	Spouse of a U.S. citizen/resident This is a spouse listed on a domestic 1040 Series return.	The only time this is changed is when the tax return attached is a Form 1040NR. When a Form 1040NR is attached, change this to a "g".	Yes	o Generally 1040 series return is submitted unless "Military Overseas" o Applicant must be claimed as an exemption on U.S. citizen / resident return or filing a joint return with a spouse who is a U.S. citizen or resident. o Applicant not required to live in the U.S. if they elect to report worldwide income. o Name and TIN (SSN, ITIN) of U.S. person (primary) must be entered to right of box "e" and must be valid.
f	Non resident alien student, professor or researcher filing a U.S. tax return or claiming an exception This is a foreign	Change to reason "b" when Form 1040NR/1040 series return is attached and: o Applicant has a foreign mailing address **OR** o Applicant has a complete foreign address and a domestic	Yes (if filing a tax return) No (if filing exception "2".	o A tax return is not required if box "h" is checked and applicant claims exception 2 and provides supporting exception documentation. **NOTE:** Applicants do

| | individual who is a bona fide student, professor or researcher coming temporarily to the U.S. solely to attend classes at a recognized institution of education, teach, or perform research.

REMINDER: Dependents can claim Reason for Filing Box "f" if claiming exception 2b SEVP. See IRM 3.21.263.5.3.5.2 under exception 2b SEVP. | mailing address | | **NOT** have to claim treaty benefits under exception 2 reasons "f" & "h".

o Line 6a country of citizenship required.
o Line 6c Type of U.S. visa required.
o Line 6d Date of Entry required.
o Line 6g College, university or company information required
o Treaty country and article number required ONLY if the applicant is claiming the benefits of a tax treaty.
o A U.S. visa is required unless the foreign address, country of birth **AND** the country of citizenship is Canada or Mexico.
o A valid passport is required unless the foreign address, country of birth **AND** the country of citizenship is |

				Canada or Mexico. ○ Either a SSA reject letter, Form 8233 or a letter from the Designated School Official (DSO) stating that applicant will not be employed in U.S. must be attached as supporting documentation. **NOTE:** the letter from the DSO may include SSA denial information. See IRM 3.21.263.8.3.2.3 "Document Type".
g	Dependent/ spouse of a nonresident alien holding a U.S. visa These are the dependents and spouses of individuals filing a Form 1040NR tax return.	If a domestic 1040 Series return is attached, change this to either "d" or "e".	Yes	○ Line 6d DOE is required. ○ Generally, a valid U.S. visa (visa type, visa number, visa expiration date) is required for dependent or spouse. Note the visa information is often contained in the passport. ○ In the absence of visa information, accept if Form 1040NR series return is attached and

				- applicant is listed as an exemption. - A U.S. visa is required unless the foreign address, country of birth **AND** the country of citizenship is Canada or Mexico. - A valid passport is required unless the foreign address, country of birth **AND** the country of citizenship is Canada or Mexico.
h	Other/additional information If the reason for the ITIN is not described in box "h," determine if exception "1" or "2" applies and check box "a". If exception 2 criteria is attached, check box "f" if applicable.	Box "a" or "f" must be checked if applicant is claiming a tax treaty. Box "h" can be the only box checked if exceptions" 1", "2", "3", "4", or "5" are written and supporting documentation is attached.	No	- Exception criteria is specified here - If boxes "a" through "g" are not checked, the reason for applying may be outlined here. **NOTE:** Applicants requesting an EIN (Form SS-4) are not eligible for an ITIN.

	Box "h"can be checked alone with exceptions 1, 2, 3, 4, or 5.			

IRM 3.21.263.7.4(2) Deleted example of merge action not required for spouse or dependent ITINs.

2. **Only** route or fax Form 4442 to the SPC ITIN Operation to complete revoke actions on RTS **after** AM merge actions have posted on IDRS or a determination has been made that the merge action is not required.

    EXCEPTION: If the spouse/secondary taxpayer has filed returns with his/her ITIN as primary, a merge to his/her SSN is required.

    Form 4442 should be sent to the SPC ITIN Operation to complete the revoke action (e.g., multiple ITIN assignment, Taxpayer has been assigned a SSN etc.) as necessary.

    REMINDER: Annotate both TINs on the Form 4442 referral and specify which TIN should be revoked and the reasons for the revocation. If a merge action is not required, this must also be annotated on Form 4442 prior to forwarding to the ITIN Unit for revoke action.

IRM 3.21.263.8.3.2.1(1) "Document Type" Note revised definition of supporting documents.

1. Use the table below to input supporting identification documentation from Form W-7:

W-7 Application Input Screen Content	Instruction
Add Document **NOTE:** if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting	Click on the Add Document button, on the **W-7 Application Input Screen** to be directed to another screen to enter the documentation information provided by the applicant.

Identification Documentation.	
Edit	Click "edit" to change information for a supporting document or view fields not shown in the table. **NOTE:** This link is only enabled once a document has been entered and submitted.
Remove	Click this link on the **W-7 Application Input Screen** to remove a document in the Supporting Identification Documentation section. **NOTE:** This link is only enabled once a document has been entered and submitted.

Document Type
 	
(See also IRM 3.21.263.5.3.4.1 "Types of Form W-7 Documentation")
	Select the appropriate document that was provided by the applicant as supporting identification documentation, reviewed or submitted by TAC, or listed by a CAA on a COA. Choose one of the following from the drop down box:
	
	NOTE: If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document.
	
	   o Passport
	   o National Identification Card
	   o U.S. Drivers License
	   o Civil Birth Certificate
	   o Medical Records (dependents under 6 years of age)
	   o Foreign Drivers License
	   o U.S. State Identification Card
	   o Foreign Voters Registration Card
	   o U.S. Military Identification Card
	   o Foreign Military Identification Card
	   o School Records (dependents under 18 years of age)
	   o Visa, Type and Number
	
	      NOTE: If visa information is required (for example, exception 2 or reason code "f" or "g"), and the TAC copy of the passport shows visa,

	type, and number, enter the visa information.
	o USCIS Photo Identification **N**OTE: If the applicant provides additional valid (see IRM 3.21.263.4.6) and current supporting documents beyond the requirement, add the documents.

ID Certification
 	
(See also IRM 3.21.263.5.3.4.2.1 "Supporting Identification Document Certification Requirements"
 	
CAUTION: For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.
	Choose one of the following from the drop down box:
	
	o Original
	
	    REMINDER: CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".
	
	o Certified by the issuing agency
	
	    NOTE: Select "certified by the issuing agency" when foreign ID is certified by U.S. consul or embassy employees.
	
	    NOTE: Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.
	
	    CAUTION: If a SEVIS application also has a COA attached, select "CAA reviewed".
	
	    NOTE: AAs can only submit original or copies of ID certified by the issuing agency for all applicants (primary, secondary, and dependents). Choose "original" or "certified by the issuing agency" for the corresponding version of ID submitted by the AA.

	o Notarized by State Department employee **NOTE:** Consider "JAG" and "DOD "(Department of Defense) stamps as notarized documents and select this option o Foreign notaries under the Hague Convention with an Apostille attached o Notarized by a U.S. notary state authority o CAA Reviewed **REMINDER:** CAAs can only review original/certified copies of ID for primary and secondary applicants. Copies of this ID for primary/secondary applicants with the COA indicate the CAA reviewed the ID. o TAC and Tax Attaché Reviewed **NOTE:** ID should be original/certified copies with these exceptions: - Designated TAC offices review original passports and national ID cards **ONLY**. Participating IRS TAC offices are listed at Designated TAC Offices. **#**

	![black redacted box] **#** o None of the Above **NOTE:** Select "none of the above" for copies of ID scanned into the Correspondence Imaging System (CIS) or when a tax return is attached with SEVIS forms and copies of ID. ID must be original or copies certified by the issuing agency. Update remarks with the reasons for this selection. Enter documentation from the Department of Defense CAAs e.g., the U.S. Navy, U.S. Army, U.S. Marines, U.S. Air Force, Judge Advocate General (JAG) offices, etc., as "CAA reviewed". JAG submissions must include a COA to be considered CAA Additional supporting documentation attached to a case that is **not** listed on the COA qualify as *CAA Reviewed* and should be entered on this screen.
Is the ID Valid?	Choose one of the following from the drop down box: o Yes, viewed documents o No, viewed documents **NOTE:** Always update the Remarks Screen with why the ID is invalid. o **#** ▮▮▮▮▮▮▮ **#**

	Select "Yes, viewed documents" when no questionable features are identified and:

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Select "Yes, viewed documents" when no questionable features are identified and:

- The valid document meets all documentation requirements, OR
- A valid visa or signed passport is presented, OR
- All review columns of the FA Document Action Sheet are marked "yes" or "n/a"
- No questionable features are identified.
- School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2

   EXCEPTION: a school letter from a nursery or kindergarten is acceptable for children under the age of 6 and no transcript or grades are required. If a date of entry is required for the applicant, the school record must be from a U.S. facility.

CAUTION: If the ID is valid except for an expiration date which is in the past, select "Yes, viewed documents" and enter the expired date in the "Documentation Expiration Date" fields.

Select "No, viewed documents" when:

- The document does not meet all documentation requirements, for example, translation needed, etc.
- CAA sends copies of dependent ID

   REMINDER: Original or certified copies of ID is required for all dependents

- **#** ███████████████████ ███████████████████ █████████████ **#**
- School records are only a school letter without an official report card or

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transcript, or applicant is **age 18 or older**.

- o Medical or school records are not current
- o Medical records are a shot/immunization record that requires a provider identification letter and that letter is missing, or a provider letter is present but the shot/immunization record is missing, or applicant is **age 6 or older**.
- o The school or medical record is **NOT** from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico, Canada, or India.
- o **#** ███ **#**
- o The passport has a signature field but is not signed. Update the Remarks Screen with "passport not signed". Consider passports with no signature field (for example, Brazilian) or statements such as *"the holder is not required to sign"* (for example, a passport from the United Kingdom) as having met the signature requirement. Complete Form 14415 to return the passport and check "*The passport you sent does not meet IRS criteria*" box.

  NOTE: The same envelope can be used to return both non-questionable/non-W2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope.

EXCEPTION: Consider passports for children under 12 years of age at date of

	Form W-7 signature as signed if they have a thumbprint or are unsigned. See IRM 3.21.263.5.3.4.
Does Applicant Name Match Documentation?	Choose the appropriate radio button **Yes** or **No**. Select "no". if the applicant can not substantiate that the name on the ID is theirs. **NOTE:** Do not enter the document in the Supporting Documentation Table if not for the applicant.
Issuing Country	Choose the appropriate issuing country from the drop down box. Refer to Country Code List if needed in Exhibit 3.21.263-16.
Issuing State Exhibit 3.21.263-15	Choose the appropriate issuing state of the documentation from the drop down box. This list includes all states in the U.S., U.S. Possessions, and Armed Forces. This field is enabled only when U.S. is selected as the country. For a U.S. military ID, enter the appropriate APO/FPO two-character state abbreviation (AA/AE/AP) for the military base as shown in Exhibit 3.21.263-15.
Document Expiration Date (see also IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates")	Enter the Document Expiration Date using MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31 If an expiration date is present, enter it in this field. If a document has no expiration date, or all zeros in any field (MM, DD or YYYY), leave blank and select "No" in the field "Is the

	document valid?" **EXCEPTION:** If a Foreign Drivers License has no expiration date, then leave this field blank but select "Yes" in the field "Is the ID Valid?"
Visa Classification	Choose the appropriate classification from the Visa Classification drop down box. This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table. **NOTE:** If visa is required for application and Line 6c information is not present, refer to Lead for Override action. This field is disabled if "Document Type" selected from the drop-down box is other than visa. If country of citizenship is India, and reason box is "d" or "e" and F-2, J-2, or M-2, visa is listed, enter visa data in addition to any other supporting identification documentation including a passport. **NOTE:** For SEVIS applications with visa information present or copies attached, select "certified by the issuing agency" as the ID certification. For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. **CAUTION:** Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached:

	- original passport with U.S. visa information present - copy of passport (does not have to be certified/notarized) with U.S. visa information present - copy of U.S. visa (does not have to be certified/notarized)
Visa ID Number	Enter the Visa ID Number. The visa ID number is the control number in the upper right of the Teslin or Lincoln visa. For the border crossing card/visa, the visa ID number is the VBUSA number in the lower left. Enter VBUSA and the numbers that follow. **NOTE:** This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table. For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. This field is disabled if "Document Type" selected from the drop-down box is other than visa. If visa is required for application and Line 6c information is not present, refer to Lead for Override action.
Visa Expiration Date (see also IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates".	Enter the Visa Expiration Date using MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31 **NOTE:** This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table. For CAA and TAC reviewed applications

	with reason box "f" or "g," select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. If visa is required for application and Line 6c information is not present, refer to Lead for Override action.
	This field is disabled if "Document Type" selected from the drop-down box is other than visa.
	If "DS" (duration of stay) is noted as the visa expiration date on Form W-7, enter the visa expiration date in the Supporting Identification Documentation Screen as 1 year from the received date of Form W-7 application or subsequent correspondence.
	NOTE: If I-20 or I-94 documents or the visa is marked "DS", enter the visa expiration date as one year from the W-7 or subsequent correspondence received date.
Does the Document need Translation? IRM 3.21.263.5.3.4.2.1	Choose the appropriate radio button **Yes** or **No**. If the document is in Spanish, see Exhibit 3.21.263-44 to translate. If translation is secured, select "no." If unable to translate, then select "Yes" for the appropriate suspense (S 15) notice to generate.
Does the Document have a photograph? IRM 3.21.263.5.3.4.2	Choose the appropriate radio button **Yes** or **No**.
ID Number	Enter the ID number of the document if available. The passport number is titled *"passport no"* and appears in the upper right corner. For Mexican National Voter Registration Cards enter the Folio number in this field.

	For birth certificates, use the following priority order to determine what ID number to capture. If none of these are present, enter other available identifying number.
	
	    1. Acta / Partida
	    2. Folio/Foja
	    3. Crip/Curp/Clave
	    4. Certificate Number

Submit ID Documentation	Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.

Cancel	Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you like to continue?"
	
	    o Click the Okay button and the system will direct you back to the ITIN Home Screen.
	    o Click the Cancel button and the system will return back to the current Screen.