

IRM PROCEDURAL UPDATE

DATE: 07/29/2014

NUMBER: WI-03-0714-1196

SUBJECT: New Exhibit 3-21-263-52 Form 14413 Application for IRS ITIN Reject

AFFECTED IRM(s)/SUBSECTION(s): 3.21.263-52

CHANGE(s):

Exhibit 3.21.263-52 "Form 14413 Application for IRS ITIN - Reject" created a new exhibit.

Form 14413 Application for Individual Taxpayer Identification Number: Reject

Text Only Link

Use an envelope without a window unless Form 14433 is also needed.

Application for IRS Individual Taxpayer Identification Number: Reject

ITIN Office
Austin, TX 73301-0057

DLN

Reference Number: _____

Name: _____

Address: _____

City: _____

State: _____

ZIP/Post: _____

Country: _____

Form 14413 fillable form available for entry of DLN, name, and address

We received your application for an Individual Taxpayer Identification Number (ITIN) but have rejected it for the following reasons. Please complete a new Form W-7 and send it to us with the required identification or exception documents.

- Our records show you already have a Social Security number (SSN). You should use this SSN when filing your U.S. federal tax return. (RC01)
- Our records show we've already assigned you an Individual Taxpayer Identification Number (ITIN) _____ (RC02)
- We haven't authorized the person or company who submitted your Form W-7 to act as an acceptance agent. (RC03/04/05)
- Our records show we are processing another application you previously submitted. We will soon notify you about the status of that ITIN application. (RC06)
- Our records show you qualify for a Social Security number (SSN). Since you're eligible for an SSN, we can't also assign you an ITIN. (RC07)
- The U.S. citizen or resident listed on your application who is claiming you as a spouse or dependent has an invalid name or Taxpayer Identification Number. You need to correct this person's information on your application before we can assign you an ITIN. (RC08)
- You didn't include a name or Taxpayer Identification Number for the U.S. citizen or resident who is claiming you as a spouse or dependent. (RC09)

- You applied for an ITIN for a non-federal tax related purpose, such as requesting a U.S. driver's license or U.S. identification card. We only assign ITINs for tax purposes. (RC10)
- You do not qualify for an ITIN. You're not eligible for one because you did not meet residency criteria or qualify as an exemption for tax purposes. (RC12)
- The supporting identification documents you sent have expired. Please provide current documents. (RC13)
- Our records show we've assigned you multiple ITINs. Please use ITIN _____. We will cancel all other ITINs issued in your name. (RC14)
- You're not eligible to receive an ITIN for tax treaty benefits. Your foreign country of residence doesn't have a tax treaty with the U.S. (RC16)
- You didn't include a completed and signed U.S. federal tax return with your application. (RC17)
- You didn't include all the information we need. (R18)
- You didn't provide an exception number or correct information in check box (h). (RC19)
- Your name wasn't listed as a primary, secondary, or dependent on the U.S. tax return you included. (RC20)
- The supporting documents you sent don't support the exception to filing a U.S. tax return you claimed. Please provide the documents to support the exception claimed.
- You indicated you're applying for an ITIN so you can get an Employer Identification Number (EIN). You don't need an ITIN to receive an EIN. (RC22/23)
- The visa information you included shows you don't qualify for an ITIN. You may qualify for a Social Security number. (RC24)
- The Form W-7 you submitted is outdated. (RC25)
- You didn't provide the additional information we previously requested. (RC44/99)
- The identification documents you sent don't meet established guidelines. (RC88)

Exhibit 3.21.263-52

The rest of the left column and all of the right column of the form has text preceded by a box for the employee to check to indicate which reason applies. The following are the list of the reasons for rejecting the application:

- Our records show you already have a Social Security number (SSN). You should use this SSN when filing your U.S. federal tax return. (RC01)

- Our records show we've already assigned you an Individual Taxpayer Identification Number (ITIN)------(RC02) This entry has a line on which to enter the ITIN.
- We haven't authorized the person or company who submitted your Form W-7 to act as acceptance agent. (RC03/04/05)
- Our records show we are processing another application you previously submitted. We will soon notify you about the status of that ITIN application. (RC06)
- Our records show you qualify for a Social Security number (SSN). Since you're eligible for an SSN, we can't also assign you an ITIN. (RC07)
- The U.S. citizen or resident listed on your application who is claiming you as a spouse or dependent has an invalid name or Taxpayer Identification Number. You need to correct this person's information on your application before we can assign you an ITIN. (RC08)
- You didn't include a name or taxpayer Identification Number for the U.S. citizen or resident who is claiming you as a spouse or dependent. (RC09)
- The first item at the top of the right column states: You applied for an ITIN for a non-federal tax related purpose, such as requesting a U.S. driver's license or U.S. identification card. We only assign ITIN for tax purposes. (RC10)
- You do not qualify for an ITIN. You're not eligible for one because you did not meet residency criteria or qualify as an exemption for tax purpose. (RC12)
- The supporting identification documents you sent have expired. Please provide current documents. (RC13)
- Our records show we've assigned you multiple ITINs. Please use ITIN-----
------. We will cancel all other ITINs issued in your name. (RC14). The line after ITIN is for the employee to enter the correct ITIN to use.
- You're not eligible to receive an ITIN for tax treaty benefits. Your foreign country of residence doesn't have a tax treaty with the U.S. (RC16)
- You didn't include a completed and signed U.S. federal tax return with your application. (RC17)
- You didn't include all the information we need. (RC18)
- You didn't provide an exception number or correct information in check box (h). (RC19)
- Your name wasn't listed as a primary, secondary, or dependent on the U.S. tax return you included. (RC20)
- The supporting documents you sent don't support the exception to filing a U.S. tax return you claimed. Please provide the documents to support the exception claimed.
- You indicated you're applying for an ITIN so you can get an Employer Identification Number (EIN). You don't need an ITIN to receive an EIN. (RC22/23)
- The visa information you included shows you don't qualify for an ITIN. You may qualify for a Social Security number. (RC24)
- The Form W-7 you submitted is outdated. (RC25)
- You didn't provide the additional information we previously requested. (RC44/99)
- The identification documents you sent don't meet established guidelines. (RC88)

Across the bottom of the form are the words Form 14413 (10-2012) Catalog Number 59844C, publish.no.irs.gov, Department of the Treasury- Internal Revenue Service.