

IRM PROCEDURAL UPDATE

DATE: 10/25/2013

NUMBER: WI-03-1013-1575

SUBJECT: R24, Boxes a & f and a & h, SEVP, Updating Comments, Exception Docs

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

CHANGE(s):

IRM 3.21.263.4.8.2(1) , Redefined R 24.

1. The RTS will identify all applicable reject reason codes. If multiple reject conditions are identified, they will be listed in numeric order. The following table offers a brief description of the reject reason codes and provides a reference to the Form W-7:

CAUTION: If an application is placed in "R 99" status, then the suspense status codes originally associated to the application will be placed in the application history.

The table below explains reject reason codes:

Reject Reason Codes	Definition
R 01	Applicant has a SSN.
R 02	Applicant has a previously assigned ITIN.
R 03	The person submitting the Form W-7 is not authorized to act as an Acceptance Agent.
R 04	The person submitting the Form W-7 has been suspended from the Acceptance Agent program.
R 05	The person submitting the Form W-7 has been removed from the Acceptance Agent program.
R 06	Applicant has previously submitted an application that is currently being processed.
R 07	Applicant is a U.S. citizen or has been granted a U.S. visa for work purposes and is entitled to a SSN.
R 08	The Name and/or TIN of U.S. person entered on the write in area next to right of the "reason for submitting" "d" or "e", is invalid.

- R 09 The Name and/or TIN of U.S. person entered on the write in area next to right of the "reason for submitting" "d" or "e", is missing.
- R 10 Applicant indicated they applied for the ITIN for use other than federal tax purposes.
- R 11 The application has been submitted for a Decedent/deceased applicant.
- R 12 The applicant did not meet Physical/substantial presence based on their date of entry in the U.S., Line 6 d.
- R 13 The supporting identification documentation has expired.
- R 14 Applicant has been assigned multiple ITINs and is being advised what ITIN to use (Systemically generated).
- R 15 Applicant has been assigned a SSN and is being advised to use the SSN and their ITIN is now invalid (Systemically generated).
- R 16 Applicant submitted Form W-7 to claim a tax treaty benefit, reason for submitting "a", and did not provide a tax treaty country on Line 3.
- R 17 The applicant did not attach their tax return as required.
- R 18 The applicant is a Non Resident Alien (NRA) student, professor or researcher and did not complete line 6c visa information, line 6d with Passport information, or line 6g name of college/university as required.
- R 19 The applicant did not provide the supporting exception documentation or complete the write-in area to the right of reason for submitting "h", as required.
- R 20 The name of the applicant is missing from the tax return that was submitted.
- R 21 The supporting exception documentation that was submitted is invalid.
- R 22 Applying for ITIN with non-effectively connected income to obtain an employer identification number (EIN). See Publication 519, *U.S. Tax Guide for Aliens*, for a definition of non-effectively connected income.
- R 23 Applying for ITIN with effectively connected income to obtain an employer identification number (EIN) and did not attach the required tax return. See Publication 519, *U.S. Tax Guide for Aliens*, for a definition of effectively connected income.
- R 24 The applicant is a spouse and/or dependent of a resident of India and has a visa from U.S.I.C.S.
- R 25 The revision date of Form W-7 submitted by the applicant is obsolete.
- R 26 The IRS has issued an ITIN erroneously and now are advising the applicant that their ITIN is being revoked.

- R 27 The IRS has found that the ITIN has not been used for federal tax reporting or filing for the past 5 years.
- R 44 The application has been rejected because the response to the CP 566 suspense notice was incomplete.
- # # # #**
- # # # #**
- R 98 The application was received without any type of mailing address
- R 99 The original application was placed in suspense status. The database has now changed the status to reject because the applicant did not respond to the CP 566 notice requesting additional information.

IRM 3.21.263.5.3.5.2(2) "Exception", Added instructions when boxes "a" and "f" are checked.

2. In most circumstances, the applicant will check only one box; if the applicant is claiming treaty benefits, two boxes should be checked.

EXCEPTION: When reason for applying "a" is selected and Exception 1 or 2 are selected, then box "h" must be checked.

When reason for applying "f" is selected and no tax return is attached, then reason for applying box "h" must be checked and Exception 2 must be checked.

If box "a" or "f" are checked, then box "h" should also be checked. If applicable, the treaty country and treaty article should be present.

If only box "h" is checked, one of the five (5) exceptions (Exception 1, 2, 3, 4 or 5) must be present.

NOTE: If two boxes are checked, one of the boxes **MUST** be box "h". If two or more boxes "a" through "g" are checked, circle in red the incorrect reason for applying so that the correct reason for applying is apparent on the W-7.

IRM 3.21.263.5.3.5.2(6) , Added "Reminder" under reason for filing box "f."

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	<p>Nonresident alien required to obtain ITIN to claim tax treaty benefits</p> <p>This is an applicant that has a need for an ITIN other than filing a tax return</p>	<ul style="list-style-type: none"> ○ 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. ○ If a domestic return is attached, change this to "c" if a 	No	<ul style="list-style-type: none"> ○ Used with box "h" ○ Treaty country and article number must be present ○ Exception number 1 or 2 ○ Valid exception documentation. See Exception Tables below.

		<p>prim ary, "d "if a depe ndent , or "e" if a spou se.</p> <ul style="list-style-type: none"> ○ If the retur n is a Form 1040 NR, chan ge it to reaso n code "b "if prim ary or "g "if listed as an exem ption 		
b	<p>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</p> <p>This is a Non-resident alien filing a U.S. tax return.</p>	<p>If there is a U.S. mailing address and a domestic 1040 series, change to "c".</p> <p>If no tax return is attached and exception documentati</p>	Yes	<ul style="list-style-type: none"> ○ 1040NR series return is submitted. ○ Complete foreign address is required.

		on is present, change to "a" and "h" for exception "1" or "2" criteria.		
c	<p>U.S. resident alien (based on days present in the United States) filing a U.S. tax return</p> <p>This is a foreign individual filing a tax return that is living in the U.S.</p>	<p>If there is a 1040NR and a foreign mailing address change the code to "b".</p> <p>If there is no tax return attached and there is exception documentation, check box "h" and write in exception number. If exception "1" or "2," also check box "a" or "f".</p>	Yes	<ul style="list-style-type: none"> ○ 1040 series return is submitted ○ Date of . entry (DOE) required on Line 6d ○ Applicant's mailing address must be in the U.S.
d	<p>Dependent of U.S. citizen/resident alien</p> <p>Dependent listed on a domestic 1040 series return</p>	<p>Change this only when a 1040NR is attached.</p> <p>When a 1040NR is attached, change to a "g".</p>	Yes	<ul style="list-style-type: none"> ○ 1040 series return is submitted unless "Military Overseas "is selected ○ Applicant must be listed on tax return as a dependent. ○ Date of entry required on Line 6d (unless resident of

				<p>Canada, India or Mexico or "Military Overseas")</p> <ul style="list-style-type: none"> ○ 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	<p>Spouse of a U.S. citizen/resident</p> <p>This is a spouse listed on a domestic 1040 Series return.</p>	<p>The only time this is changed is when the tax return attached is a 1040NR.</p> <p>When a 1040NR is attached, change this to a "g".</p>	Yes	<ul style="list-style-type: none"> ○ Generally 1040 series return is submitted unless "Military Overseas" ○ 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. ○ Applicant not required to live in the U.S. if they elect to report worldwide income. ○ 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	Typically	Yes (if	<ul style="list-style-type: none"> ○ A tax return is

	<p>student, professor or researcher filing a U.S. tax return or claiming an exception</p> <p>This is a foreign 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.</p> <p>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.</p>	<p>this reason code is only changed when a 1040NR tax return is attached and there is a foreign mailing address. When both of these are true, change this to reason "b".</p>	<p>filing a tax return)</p> <p>No (if filing exception "2".</p>	<p>not required if box "h" is checked and applicant claims exception 2 and provides supporting exception documentation.</p> <p>NOTE: Applicants do NOT have to claim treaty benefits under exception 2 reasons "f " & "h".</p> <ul style="list-style-type: none"> ○ Line 6a country of citizenship required. ○ Line 6c Type of U.S. visa required. ○ Line 6d Date of Entry required. ○ Line 6g College, university or company information required ○ Treaty country and article number required ONLY if the applicant is claiming the benefits of a tax treaty. ○ A U.S. visa is required unless the foreign address, country of birth AND the country of
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				<p>citizenship is Canada, Mexico, Bermuda, Bahamas, Cayman Islands or Turks and Caicos Islands.</p> <ul style="list-style-type: none"> ○ A valid passport is required unless the foreign address, country of birth AND the country of citizenship is Canada or Mexico, Cayman Islands or Turks and Caicos Islands. ○ 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. <p>NOTE: the letter from the DSO may include SSA denial information. See IRM 3.21.263.8.3.2.3 "Document Type".</p>
g	Dependent/spouse of a	If a domestic	Yes	○ Line 6d DOE is

	<p>nonresident alien holding a U.S. visa</p> <p>These are the dependents and spouses of individuals filing a 1040NR tax return.</p>	<p>1040 Series return is attached, change this to either "d" or "e".</p>		<p>required.</p> <ul style="list-style-type: none"> ○ 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 1040 NR 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, Bermuda, Bahamas, Cayman Islands or Turks and Caicos Islands. ○ A valid passport is required unless the foreign address, country of birth AND the country of citizenship is Canada or Mexico, Cayman Islands, or Turks and Caicos
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				Islands.
h	<p>Other/additional information</p> <p>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.</p> <p>Box "h " can be checked alone with exceptions 1,2,3,4, or 5.</p>	<p>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.</p>	No	<ul style="list-style-type: none"> Exception criteria is specified here If boxes "a" through "g" are not checked, the reason for applying may be outlined here. <p>NOTE: Applicants requesting an EIN (Form SS-4) are not eligible for an ITIN.</p>

IRM 3.21.263.5.3.5.2(9) , Added "Reminder" about reason for filing boxes "a" and "h "as well as "a" and" f."; updated "Other " to "Letter from Education Institute" throughout; deleted "Caution" about researching RTS to see if return submitted previously with rejected Form W-7; added "Note " instructing when to change reason for applying "a" to "b.".

9. **Exception 2, Wages, Salary , Compensation, Honoraria payments; Scholarships, Fellowships, Grants; Gambling Winnings:** related statements may include Form 1042-S. See the table below.

CAUTION: Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for exception documentation requirements.

EXCEPTION: No statement that the pension/annuities is subject to withholding is required if the letter/document from the withholding agent states the applicant must obtain an ITIN to avoid disruption of distribution, for example, documents from the Department of Defense, Finance, and Accounting Services.

If...	And...	Then submit...
2(a) Wages, Salary, Compensation and Honoraria Payments	Claiming tax treaty benefits	<ul style="list-style-type: none"> A letter of employment

	<p>and:</p> <ul style="list-style-type: none"> ○ are either exempt or subject to reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments AND ○ submitting Form 8233 to payer of income 	<p>from the payer of income or</p> <ul style="list-style-type: none"> ○ A copy of employment contract or ○ A letter requesting applicant's presence for a speaking engagement, etc. <p>NOTE: Request can be future dates within the current year.</p> <p>With each submission, the taxpayer MUST also submit the following:</p> <ul style="list-style-type: none"> ○ Information on Form W-7 / Form W-7SP that supports claiming a tax treaty benefit (require treaty country and article number), and ○ Copy of completed withholding agent's portion of Form 8233 and ○ SSA denial letter (not required if present in U.S. and receiving Honoraria
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		<p>Payments. A letter from the Authorized School Official is acceptable).</p> <p>REMINDER: If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute " and "SSA Reject Letter".</p>
<p>2(b) Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions</p> <p>CAUTION: These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students, exchange visitors, spouses, 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).</p> <p>NOTE: SEVP approved institutions are listed on the Department of Homeland Security web site at http://studyinthestates.dhs.gov/schoolsearch</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax</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 a verifiable address ○ Provide applicant's full name and Student Exchange Visitor's Information System (SEVIS) number

		<ul style="list-style-type: none"> ○ Certify the applicant's registration in the SEVIS ○ Certify that the student presented an unexpired passport, visa or other identification documents for review ○ List the identification documents provided to verify identity and foreign status ○ 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
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		<ul style="list-style-type: none"> ○ Attach copies of documents used to verify the applicant's identity and foreign status from the approved list of documents as presented in the Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State) ○ Attach a copy of DS-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 ○ Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit <p>NOTE: Reason for applying "a" and "h"</p>
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		<p>MUST have a treaty country and article number. Reason for applying "a" and "f" "CAN" have a tax treaty and article but these applicants do NOT have to claim treaty benefits.</p> <ul style="list-style-type: none"> ○ Include a letter from DSO or RO stating that the applicant will not be securing employment in the U.S. or receiving any type of income from personal services <p>CAUTION: Students on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are permitted to provide a letter from their DSO or RO stating that they will not be securing employment in the U.S.</p> <p>NOTE: See Exhibit 3.21.263-48. for an example of a SEVP certification letter from a SEVP</p>
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		<p>institution. This letter may include statements from the DSO/RO stating applicant will not be securing employment in the U.S.</p> <p>REMINDER: If the SSA denial letter is included in this letter, enter this letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p>2(b) cont. Scholarships, Fellowships and Grants from Non-SEVP colleges/universities/institutions</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>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, or Copy of the contract with the college, university or educational institution along with:</p> <ul style="list-style-type: none"> ○ Copy of passport showing a valid visa issued by U.S. Department of State, and ○ Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit, and ○ Copy of W-8

		<p>BEN submitted to the withholding agent, and</p> <ul style="list-style-type: none"> ○ SSA denial letter <p>NOTE: Students on a F-1, J-1, or M-1 visa will not have to apply for a SSN. They are permitted to provide a letter form 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>REMINDER: If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute " and "SSA Reject Letter".</p>
2(c) Scholarships, Fellowships and Grants from non-SEVP colleges/universities/institutions	Individuals (that is, foreign students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during the current year and not	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, or copy of the contract with the college, university or educational institution along with:</p> <ul style="list-style-type: none"> ○ Copy of passport

	<p>claiming benefits of a tax treaty</p>	<p>showing a valid visa issued by U.S. Department of State, and</p> <ul style="list-style-type: none"> ○ Letter from the DSO or RO stating that this income is non-compensatory and subject to IRS information reporting/with holding requirements, and ○ SSA Denial Letter. <p>NOTE: Students on a F-1, J-1, or M-1 visa will not have to apply for an SSN. They will be permitted 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>REMINDER: If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
2(c) Scholarships, Fellowships and Grants from SEVP approved	Individuals (that is, foreign	Certification letter for supporting

<p>colleges/universities/institutions</p> <p>CAUTION: These procedures apply only 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).</p> <p>NOTE: SEVP approved institutions are listed on the Department of Homeland Security web site.</p>	<p>students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during the current year and not claiming benefits of a tax treaty,</p>	<p>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 Visitor's Information System (SEVIS) ○ Certify the authenticity of the passport, visa, or other identification document reviewed ○ List the identification documents provided to verify identity and foreign status ○ Be signed and dated by a SEVIS official: Principal Designated
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		<p>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</p> <ul style="list-style-type: none"> ○ Attach copies of documents used to verify identity and foreign status from the approved list of documents as listed in Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State) ○ Attach a copy of DS-2019, Certificate of eligibility Visitor Status (J-1 status) and/or copy of the I-20, Certificate of
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		<p>Eligibility for Non-immigrant Student Status</p> <ul style="list-style-type: none"> ○ 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 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>REMINDER: See Exhibit 3.21.263-48 for an example of a SEVP certification</p>
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		letter from a SEVP institution.
2(d) Gambling Income/Winnings	<p>Non-resident alien visiting the United States who:</p> <ul style="list-style-type: none"> ○ Has gambling winnings, ○ Is claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and ○ Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent, 	<p>Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.</p> <p>NOTE: If applicant does not secure the services of a gaming official, they may still file Form 1040NR at the end of the tax year with a Form W-7 and copy of Form 1042-S displaying the amount of tax withheld. The Form 1040NR return should also display the tax treaty article number and country under which they are claiming the treaty benefits.</p> <p>EXCEPTION:If Form W-7 is</p> <ul style="list-style-type: none"> - from the applicant, and - no tax return is attached, and - reason for applying is "a" and "h", then edit reason for applying "a" to "b" for R17 to generate.

IRM 3.21.263.5.4.1(8) , Removed old return processing information that was replaced in IPU 13U1521.

8. Document the tax return as follows:

- Write the ITIN(s) on the tax return in the space allocated for the Primary, Secondary and Dependent Taxpayer's SSN. Ensure that the ITIN is written on **each** tax return where the applicant is listed.

CAUTION: Complete Form 3471 when required for returns being sent to processing. Enter the RPD date on line 4. See IRM 3.21.263.5.10.6 to determine when Form 3471 is required and for instructions on computing the RPD.

- Ensure that a TIN status is indicated for **each** person listed on the tax return prior to release. If no SSN or ITIN processing information is available for a person shown on a tax return, write "No W-7" in the SSN box. This also applies to the spouse when Filing Status" 3" is indicated.

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- Staple multiple copies of the exact same tax return for the same tax year together (do not stagger) and only edit the top tax return with the ITIN, or "ITIN Reject", or "No W-7".
- Use **only** red erasable ink on the tax returns. Write in block letters that are easily legible. **Do not use white out, erasures** etc. in the Primary and Secondary Taxpayer SSN boxes on the return. If something has already been written in the Primary or Secondary boxes or white out has been used, circle out this information and write the ITIN to the left of the SSN box. If something has already been written in the Dependent SSN box and there is no room to enter the information to the left of the box, use white out tape **only** in this area. Be careful not to cover other return information such as the relationship or check box. If the dependent is listed on a continuation sheet that is attached to the return, enter the appropriate ITIN information on that sheet.
- If no received date is present on the return but is present on the Form W-7, write the same received date as on the Form W-7 on the tax returns(s).

CAUTION: Always write the received date as "MM-DD-YY" to the right of Line 6d on the front of the return.

- If no received date is present on the Form W-7 or return, determine and write the received date on the return in the following priority order:
 - postmark date on the envelope
 - signature date
 - today's date minus 10 days

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IRM 3.21.263.5.4.2(4) , Deleted reference to HR1 for W-2 name mis-match.

4. Use the table below to work cases listed on the potential duplicate screen:

If...	Then...
A duplicate application was previously assigned an ITIN,	<ol style="list-style-type: none"> 1. Select the check box to the left of the DLN. 2. Select "Duplicate" button. 3. Write the ITIN along the right side of the Form W-7 and on the tax return.
A duplicate application is currently in suspense,	<ol style="list-style-type: none"> 1. Flag the current document to alert clerical of the suspense duplication. 2. Select "Duplicate" button. <p>NOTE: If primary is different, do NOT identify as duplicate.</p>
A primary duplicate application was previously rejected with other than R 17,	<ol style="list-style-type: none"> 1. Notate the DLN(s) of the rejected applications. 2. Select "Not a Duplicate" button. 3. Research to determine the reason for the reject(s). 4. Verify the tax return is for the same tax year as the "rejected" application,. 5. Write "COPY" on the tax return(s). <p>CAUTION: Do not write "COPY" on Form 1040X or any tax return that is annotated "amended" even if you find evidence of a</p>

	<p>prior submission.</p> <p>6. Forward the return for processing.</p>
The duplicate application was previously rejected R 17,	<p>1. Select "Not a duplicate" button.</p> <p>2. Forward the return for processing as an original.</p>
A duplicate application is not located,	<p>1. Select "Not a Duplicate" button.</p> <p>2. Forward the return for processing.</p>
If an IRSN is identified in the NAMES screen,	<p>Edit the IRSN on Line 6f of Form W-7.</p> <p>NOTE: If review of the attached return shows it is a duplicate of a return filed under the IRSN, staple this return to the back of the Form W-7/documentation. Route to Files for filing under the current Form W-7 DLN. Do NOT process.</p>

IRM 3.21.263.5.9.2(8) , Changed "Remarks Field" to" Comments Section".

8. The Lead/manager or designee will search the RTS using the ITIN provided. The Revoke ITIN Screen will be accessed by selecting *Revoke ITIN* from the *Reason for Change* drop-down box on the *W-7 Application View Screen*, and clicking the *Edit* button. Select " R 11, Applicant is Deceased" as the *Reason for Revoke* and enter the *Date of Death* field and death certificate information (issuing authority and certificate number) in the *Comments Section* and click the *Submit* button.

IRM 3.21.263.8.3.2.1(1) , "Is the ID Valid?", Added incomplete SEVP ID as a reason to select " no."

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

W-7 Application Input Screen Content	Instruction
<p>Add Document</p> <p>NOTE: if the attached document is a visa used to support exception 2b or 2c,</p>	<p>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.</p>

enter the visa in the RTS Supporting Identification Documentation.	
Edit	<p>Click "edit" to change information for a supporting document or view fields not shown in the table.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
Remove	<p>Click this link on the W-7 Application Input Screen to remove a document in the Supporting Identification Documentation section.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
<p>Document Type</p> <p>IRM 3.21.263.5.3.4.1</p>	<p>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:</p> <p>NOTE: If the only document attached is not listed on the COA, do not enter the documents.</p> <ul style="list-style-type: none"> ○ Passport ○ National Identification Card ○ U.S. Drivers License ○ Civil Birth Certificate ○ Medical Records (dependents under 6 years of age) ○ Foreign Drivers License ○ U.S. State Identification Card ○ Foreign Voters Registration Card ○ U.S. Military Identification Card ○ Foreign Military Identification Card ○ School Records (dependents under 18 years of age) ○ Visa, Type and Number <p>NOTE: If visa information is</p>

	<p>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.</p> <ul style="list-style-type: none"> ○ USCIS Photo Identification <p>NOTE: If the applicant provides additional original documentation beyond the requirement do not enter in this field. Refer to the <i>Remarks</i> field below.</p>
<p>ID Certification IRM 3.21.263.5.3.4.2.1</p> <p>CAUTION: For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Original <p>REMINDER: CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".</p> ○ Certified by the issuing agency <p>NOTE: Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.</p> <p>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.</p> ○ Notarized by State Department employee <p>NOTE: Consider "JAG" and "DOD</p>

	<p>"(Department of Defense) stamps as notarized documents and select this option</p> <ul style="list-style-type: none"> ○ Foreign notaries under the Hague Convention with an Apostille attached ○ Notarized by a U.S. notary state authority ○ CAA Reviewed <p>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.</p> <ul style="list-style-type: none"> ○ TAC and Tax Attaché Reviewed <p>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.</p> <p>#</p> <p>#</p> <p>CAUTION: When original ID is reviewed by designated TAC, Tax Attache, or CAA, update the Remarks Screen or Comments Field with <i>"original ID reviewed by TAC (or Tax Attache, or CAA)"</i></p> <ul style="list-style-type: none"> ○ None of the Above <p>NOTE: Select "none of the above" for copies of ID scanned into the Correspondence Imaging System</p>
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	<p>(CIS) and SEVIS applications which do not have copies of ID or have an incomplete certification letter. Update remarks with the reasons for this selection.</p> <p>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</p> <p>Additional supporting documentation attached to a case that is not listed on the COA do not qualify as <i>CAA Reviewed</i> and should not be entered on this screen. Update instead the Remarks Screen with comments such as <i>"Document 17 attached, not listed on COA."</i></p> <p>EXCEPTION: If CAA:</p> <ul style="list-style-type: none"> ○ Submits original/copies certified by the issuing agency or if an exception, a copy of the ID meeting the exception criteria, and ○ The ID is NOT on the COA, and ○ The valid ID completes the minimum ID requirements for assignment, <p>then enter the ID and select "original" if document is original, or "notarized " if notarized and meets exception criteria, or "certified by issuing agency " if certified by issuing agency. . If the ID submitted does not match the COA and will not assign, enter the ID as "CAA Reviewed" and select "COA not valid."</p>
Is the ID Valid?	Choose one of the following from the drop down box:

	<ul style="list-style-type: none"> ○ Yes, viewed documents ○ No, viewed documents <p>NOTE: Always update the Remarks Screen with why the ID is invalid.</p> <ul style="list-style-type: none"> ○ # # <p>Select "Yes, viewed documents" when no questionable features are identified and:</p> <ul style="list-style-type: none"> ○ 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 <p>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.</p> <p>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.</p> <p>Select "No, viewed documents" when:</p> <ul style="list-style-type: none"> ○ The document does not meet all documentation requirements, for
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	<p>example, translation needed, etc.</p> <ul style="list-style-type: none"> ○ CAA sends copies of dependent ID <p>REMINDER: Original or certified copies of ID is required for all dependents</p> <ul style="list-style-type: none"> ○ # # ○ SEVP letter is incomplete (not signed or dated, etc.) <p>REMINDER: Enter the reasons the SEVP documentation is unacceptable in the Remarks Screen.</p> <ul style="list-style-type: none"> ○ School records are only a school letter without an official report card or transcript , or applicant is age 18 or older. ○ Medical or school records are not current ○ 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. ○ The school or medical record is NOT from a U.S. facility, a date of entry is NOT present when required, and the applicant is from a country other than Mexico, Canada, or India. ○ # # ○ 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 "<i>the holder is not required to sign</i>" (for example, a passport from the United Kingdom) as having met the signature requirement. Complete Form 14415 to return the passport and check "<i>The passport you</i>
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	<p><i>sent does not meet IRS criteria" box.</i></p> <p>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.</p> <p>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.</p>
Does Applicant Name Match Documentation?	<p>Choose the appropriate radio button Yes or No. Select "no". if the applicant can not substantiate that the name on the ID is theirs.</p> <p>NOTE: Do not enter the document in the Supporting Documentation Table if not for the applicant.</p>
Issuing Country	<p>Choose the appropriate issuing country from the drop down box.</p> <p>Refer to Country Code List if needed in Exhibit 3.21.263-16.</p>
Issuing State Exhibit 3.21.263-15	<p>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.</p> <p>This field is enabled only when U.S. is selected as the country.</p> <p>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.</p>
Document Expiration Date IRM 3.21.263.5.3.4.2.2	<p>Enter the Document Expiration Date using MMDDYYYY format.</p>

	<p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>If an expiration date is present, enter it in this field.</p> <p>If a document has no expiration date, leave blank and select "No" in the field "Is the document valid?"</p> <p>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?"</p> <p>If a Foreign Drivers License has no expiration date, then leave this field blank but select "Yes" in the field "Is the document valid?"</p>
Visa Classification	<p>Choose the appropriate classification from the Visa Classification drop down box.</p> <p>This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>NOTE: If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>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</p>

	<p>including a passport.</p> <p>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 and either condition below is met:</p> <ul style="list-style-type: none"> ○ Application is CAA reviewed and visa or Document Code "32" is listed on the COA. ○ Application is TAC reviewed and Document Code "32" is listed in the <i>For IRS Use Only Box</i>. <p>CAUTION: Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached:</p> <ul style="list-style-type: none"> ○ 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	<p>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.</p> <p>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>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 and either condition below is met:</p>

	<ul style="list-style-type: none"> ○ Application is CAA reviewed and visa or Document Code "32" is listed on the COA. OR ○ Application is TAC reviewed and Document Code "32" is listed in the <i>For IRS Use Only Box</i>. <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p>
<p>Visa Expiration Date</p> <p>IRM 3.21.263.5.3.4.2.2</p>	<p>Enter the Visa Expiration Date using MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>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 and either condition below is met:</p> <ul style="list-style-type: none"> ○ Application is CAA reviewed and visa or Document Code "32" is listed on the COA. ○ Application is TAC reviewed and Document Code "32" is listed in the <i>For IRS Use Only Box</i>. <p>If visa is required for application and Line 6c information is not present, refer to Lead for</p>

	<p>Override action.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>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.</p> <p>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.</p>
<p>Does the Document need Translation?</p> <p>IRM 3.21.263.5.3.4.2.1</p>	<p>Choose the appropriate radio button Yes or No.</p> <p>If the document is in Spanish, see Exhibit 3.21.263-46 to translate. If translation is secured, select "no."</p> <p>If unable to translate, then select "Yes" for the appropriate suspense (S 15) notice to generate.</p>
<p>Does the Document have a photograph?</p> <p>IRM 3.21.263.5.3.4.2</p>	<p>Choose the appropriate radio button Yes or No.</p>
<p>ID Number</p>	<p>Enter the ID number of the document if available. The passport number is titled "<i>passport no</i>" and appears in the upper right corner.</p> <p>For Mexican National Voter Registration Cards enter the Folio number in this field.</p> <p>For birth certificates, use the following priority order to determine what ID number to</p>

	<p>capture. If none of these are present, enter other available identifying number.</p> <ol style="list-style-type: none"> 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	<p>Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you like to continue?"</p> <ul style="list-style-type: none"> ○ Click the Okay button and the system will direct you back to the ITIN Home Screen. ○ Click the Cancel button and the system will return back to the current Screen.

IRM 3.21.263.8.3.2.2(1) "Has the Exception Documentation been verified?", Added to select" no "when the exception documentation is invalid.

1. Use the table below to input the reason for submitting the Form W-7 from the Form W-7 reason box area.

W-7 Application Input Screen Content	Instruction
Remarks	<p>The remarks field is used to enter information not captured on any other ITIN RTS field during initial input or during editing.</p> <p>Begin all entries in this field with the date in MMDDYY format and end the entry with two slashes (/). For example, "013110 Remarks //".</p>

	<p>Reasons for inputting Remarks include:</p> <ul style="list-style-type: none"> ○ Exception document is incomplete or invalid (for example, LLC EIN missing, 2a missing Form 8233, etc.) ○ SEVP documentation incomplete, for example, SEVP letter is not dated or signed ○ Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3 ○ Driver's License annotated "Not for ID Purposes" - IRM 3.21.263.5.3.4.2 ○ MDR inquiries -IRM 3.21.263.5.9.8 ○ Form 8821 (TIA) - IRM 3.21.263.5.3.5.17 ○ 1040 PR / SS tax return attached - IRM 3.21.263.8.3.1 ○ Questionable Documents - IRM 3.21.263.5.3.4.4 # ○ Suspense Inventory unresolved conditions - IRM 3.21.263.5.10.5 ○ For additional original documents provided beyond the requirement that are on the list of thirteen, enter the corresponding document code in remarks. For example, enter "16" for U.S. Driver's License. ○ For additional original documents provided beyond the requirement that are not on the list of thirteen, enter the document type in remarks. For example, "marriage license". ○ Invalid returns with Form W-2s for another taxpayer (not the Form W-7 applicant's name) or the original name is whited-out or altered. See IRM 3.21.263.5.3.2.
Reason for submitting W-7	Choose one of the following check

<p>IRM 3.21.263.5.3.5.2</p>	<p>boxes:</p> <ul style="list-style-type: none"> a. Nonresident alien required to obtain ITIN to claim tax treaty benefit b. Nonresident alien filing a U.S. tax return and not eligible for a SSN c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for a SSN d. Dependent of U.S. citizen/resident alien e. Spouse of U.S. citizen/resident alien f. Nonresident alien student, professor, or researcher filing a U.S. tax return and not eligible for a SSN g. Dependent/spouse of a nonresident alien visa holder h. Other <p>CAUTION: When "h" is selected and no other reason is also selected, a warning message will display: "Verify that no other reason for applying is required and ensure that Exception 3 or 4 is annotated in the write-in area".</p> <p>NOTE: If Military Overseas is annotated, refer to "Exception" field below.</p> <p>Enter the <i>Reason for Submitting W-7</i> as listed by the applicant.</p> <p>EXCEPTION: If applicant provides a valid tax return but failed to check a reason box for applying or checked the incorrect box, correct the reason for applying by editing Form W-7 and enter</p>
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	<p>on RTS. When in doubt, see your Lead.</p> <p>If reason "g" is selected and applicant is from Canada or Mexico neither a passport or visa is required as long as the COB, COC, and foreign address match.</p>
Other	<p>Enter the other reasons for submitting a W-7 Application</p> <p>If you make an entry in this field, you must make a corresponding selection from the Exception drop-down box that directly follows. For example, if the written entry was "To obtain a drivers License", select "Not valid for federal tax purposes" from the Exception drop-down box.</p> <p>NOTE: There are some valid reasons (i.e. Norwegian Cruise Lines, Public Law 109, NCL) that do not appear in the Exception drop-down list but should be captured in this field. Refer these applications to your Lead.</p>
Exception	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Exception 1. Passive income (Treaty benefits or third party withholding) ○ Exception 2. Other income (wages, salary, compensation) - treaty benefits or foreign student receiving scholarship or fellowship). ○ Exception 3. Third party reporting (mortgage interest). ○ Exception 4. FIRPTA (Disposition by foreign person of U.S. real property interest). ○ Exception 5. T.D. 9363. ○ Military Overseas- Application is

	<p>for a Spouse/Dependents of military personnel on a foreign base. Tax return and date of entry are not required.</p> <ul style="list-style-type: none"> ○ EIN - Effectively Connected Income (ECI) - Foreign individual with U.S. source (U.S. mailing address) business income seeking ITIN for EIN. ○ EIN - Non-effectively Connected Income (NECI) - Foreign individual with Non - U.S. source (foreign mailing address) business income seeking ITIN for EIN. ○ Deceased/Decedent-Valid selection for decedents and KITA. ○ Not valid for federal tax purposes. <p>This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box.</p> <p>If the applicant checked box "d" or "e" and documentation shows the application originated from a U.S. military installation outside of the U.S., select "Military Overseas" (do not select Reason "h").</p> <p>If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).</p> <p>NOTE: Slovakia and Slovak Republic are the same country.</p>
Has the exception	Choose the appropriate check box,

documentation been verified? NOTE: Only applies to exception criteria.	<p>Select "yes" when any of the required exception documentation (valid or invalid) has been provided for the exception being claimed. If multiple documents are attached, only one has to be valid.</p> <p>Select "no" when none of the required exception documentation (valid or invalid) has been provided. Select "no" when invalid exception documentation is attached.</p>
Treaty Country	<p>Select if Reason "a" is claimed.</p> <p>Choose the appropriate treaty country from the drop down box.</p> <p>NOTE: Slovakia and Slovak are the same country. .</p>
Treaty Article	Enter the Treaty Article Number.
First name of U.S. citizen/resident alien NOTE: If the primary is not an applicant, once you enter the name for one application, the system will auto-populate the first, middle and last name of the U.S. citizen/resident alien along with their SSN/ITIN when the reason for submitting the W-7 is (d)," Dependent of U.S. citizen/resident" and the application is part of a family pack.	<p>Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected. Otherwise, leave blank</p> <p>If the application is a part of a Family Pack that includes an application for the primary taxpayer (Reason "c"), enter the name and ITIN of the primary taxpayer exactly as listed on RTS.</p> <p>If the primary taxpayer is not applying for an ITIN, enter these fields using the name and TIN listed on the tax return. In both cases, this information must also be edited on Form W-7 if missing or incomplete.</p>
Middle name of U.S. citizen/resident alien	<p>Enter the middle name of U.S. citizen/resident alien</p> <p><i>See First Name of U.S. citizen/resident</i></p>

	<i>alien</i> above
Last name of U.S. citizen/resident alien NOTE: do not enter suffixes if present	Enter the last name of the U.S. citizen/resident alien. <i>See First Name of U.S. citizen/resident alien</i> above
SSN/ITIN of U.S. citizen/resident alien	Enter the SSN/ITIN of U.S. citizen/resident alien. NOTE: Do not enter IRSNs in this field. <i>See First Name of U.S. citizen/resident alien</i> above