

IRM PROCEDURAL UPDATE

DATE: 01/23/2014

NUMBER: WI-03-0114-0172

SUBJECT: IRM 3.21.263 – IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS) regarding Copies of ID Certified by the Issuing Agency

AFFECTED IRM(s)/SUBSECTION(s): 3.21.263.5.3.4.2.1

CHANGE(s):

IRM 3.21.263.5.3.4.2.1(3) - Reformatted into separate paragraphs for original, certified and notarized ID; added paragraph for copies of documents certified by the issuing agency.

3. Original documents are:
 - Not changed from the initial state, and
 - Not a copy or replica of the original

NOTE: If reason code "f" is checked and a return is attached, the ID must be original or copies certified by the issuing agency. SEVP ID processing does not apply in these cases. See "ID Certification" in IRM 3.21.263.8.3.2.1

4. Certified documents (passports, birth certificates, etc.) are certified by the issuing agency. This is the foreign agency that issues the ID. For most countries, national government agencies issued the ID and are the ones to certify it. Certified documents:
 - Have a stamp and/or an ink seal (may or may not be raised)
 - Are usually identified by a date indicating the document was issued after the date of registration
 - Require no further authentication

Additional facts about certified documents are listed in the table below.

Origin/Document type	Action
Consulates or embassies for foreign countries with foreign diplomatic representatives stationed in the United States	Can certify the authenticity of their own country's passports.
U.S. consul/embassy	Can certify foreign documents.

employees	NOTE: U.S. consul employees may certify the document itself or attach a separate authentication sheet (usually attached with an eyelet grommet). Examples of consul authentication include consul stamps, seals, ribbons, wafers, wax, and eyelet grommets.
The American Institute of Taiwan (AIT)	Has the same authority as a U.S. consul.
Authentication such as stamps, seals, ribbons, wafers, wax, and eyelet grommets	Must be original.
Photocopies or faxes of notarized documents of certified documents	Are NOT acceptable.
Faxes or photocopies of certified documents	Are NOT acceptable
Faxed or E-mailed copies	Can NOT be certified.
German city halls (Gemeinde, Staatsverwaltung or Ortsverwaltung) or the village administrator (Burgermeister)	Issue passports. Review the stamps and seals on certified copies of passports to ensure that they are from the same city that issued the passport.
French regional government (“Prefect” or “Prefet”) authority	Is used to Issue passports which are processed locally in the town hall (“Mairie”).

Certified copies from the issuing agency documents (CCIA) are copies of the original document that have been certified by the issuing agency or official custodian of the original record. Use the table below to determine if the CCIA document meets the certification requirements.

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If...	Then...
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CCIA document is from an embassy or consulate office (includes both domestic and foreign offices),	Accept as valid CCIA document.
CCIA document is from a Ministry of Foreign Affairs, Office of Foreign Affairs, etc.,	Accept as valid CCIA document.
CCIA document is from any other source,	<p>Accept as valid CCIA document if ALL of the following features are present on the document:</p> <ul style="list-style-type: none"> ○ Applicant's name and date of birth ○ The type of document certified is identified (for example, passport). ○ A reasonable statement indicating that the document has been certified OR verified OR is a true copy is acceptable ○ An original seal with the name of the office certifying the document and the country's emblem ○ Signature by an official ○ Date ○ Copy of the identification document that was certified <p>NOTE: Certification documents with a grommet and a wax seal or ribbon may contain more than one document.</p>

5. Notarized documents can be notarized by a U.S. notary, U.S. State Department, U.S. Consul, or U.S. Embassy employee or foreign notaries. Documents notarized by foreign notaries authorized under the Hague Apostille Convention must have an Apostille attached. See Figure 3.21.263-17. If the document originates in a country that is not a party to the convention, applicants should have the document certified by the foreign authority that issued it.

REMINDER: See IRM 3.21.263.4.6 for instances when notarized documents are acceptable.

Notarized documents:

- Have a stamp and usually a raised seal

NOTE: Documents notarized by U.S. notaries may or may not have a signature but a stamp or a raised seal will be present. Consider notaries from a U.S. possession as U.S. notaries. U.S. possessions include Puerto Rico, U.S. Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands and Guam.

- Require no additional authentication
- Have commissions considered valid (current or unexpired) if valid at the time that the document was notarized
- May be a notarized cover letter indicating that the attached supporting ID has been certified. The cover letter must specify what is being notarized. Accept the cover letter as the notice of notarization for the individual applicant.

CAUTION: Photocopies or faxes of notarized documents are not acceptable. Faxes or E-mail copies cannot be notarized

NOTE: A notary notarizes a copy of a document to attest that they saw the original document. If the U.S. notary uses black ink, it may be difficult to distinguish copies from originals. If this is the only issue in doubt for the ID, accept the U. S. notarized document as valid.

EXCEPTION: If a copy of a visa is not notarized but is accompanied by a copy of a notarized passport with the same number, accept as valid.

REMINDER: Do **NOT** accept documents notarized by a foreign notary whose country is not authorized under the Hague Apostille Convention. See Figure 3.21.263-18 for a list of Hague Apostille Convention members. Documents issued by countries not listed in the Hague Apostille Convention must be certified by the foreign authority that issued it.

Text Only Link

APOSTILLE
(Hague Convention of 5 October 1961/Convention de La Haye du 5 Octobre 1961)

1. Country: United Kingdom of Great Britain and Northern Ireland
Pays: Royaume-Uni de Grande-Bretagne et d'Irlande du Nord

This public document/Le présent acte public

2. has been signed by **Edward Redwood**
a été signé par

3. acting in the capacity of **Notary Public**
agissant en qualité de

4. bears the seal/stamp of **THE SAID NOTARY PUBLIC**
est revêtu du sceau/timbre de


Certified/Attesté

5. at London/a Londres

6. the/le **4 JAN 2005**

7. by Her Majesty's Principal Secretary of State for Foreign and Commonwealth Affairs/
par le Secrétaire d'Etat Principal de Sa Majesté aux Affaires Etrangères et du Commonwealth.

8. Number/sous N° **G 477845**

9. Stamp:
timbre: 

10. Signature **J. Eucalyptus**

J. Eucalyptus
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For the Secretary of State/Pour le Secrétaire d'Etat

Figure 3.21.263-17
Example of Apostille

Hague Apostille Convention Members			
Albania	Dominica	Liechtenstein	Saint Vincent and the Grenadines
Andorra	Dominican	Lithuania	Samoa

	Republic		
Antigua and Barbuda	Ecuador	Luxembourg	San Marino
Argentina	El Salvador	Malawi	São Tome and Principe
Armenia	Estonia	Malta	Serbia
Australia	Fiji	Marshal Islands	Seychelles
Austria	Finland	Mauritius	Slovakia
Azerbaijan	France	Mexico	Slovenia
Bahamas	Georgia	Moldova, Republic of	South Africa
Barbados	Germany	Monaco	Spain
Belarus	Greece	Mongolia	Sri Lanka
Belgium	Grenada	Montenegro	Suriname
Belize	Honduras	Namibia	Swaziland
Bosnia & Herzegovina	Hungary	Netherlands	Sweden
Botswana	Iceland	New Zealand	Switzerland
Brunei Darussalem	India	Niue	The Former Yugoslav Republic (FYR) of Macedonia
Bulgaria	Ireland	Norway	Tonga
Cape Verde	Israel	Oman	Trinidad and Tobago
China, People's Republic of	Italy	Panama	Turkey
Colombia	Japan	Peru	Ukraine
Cook Islands	Kazakhstan	Poland	United Kingdom of Great Britain and Northern Ireland
Costa Rica	Korea, Republic of	Portugal	United States and its territories
Croatia	Kyrgyzstan	Romania	Vanuatu
Cyprus	Latvia	Russian Federation	Venezuela
Czech Republic	Lesotho	Saint Kitts and Nevis	
Denmark	Liberia	Saint Lucia	

Figure 3.21.263-18

Hague Apostille Convention Members

6. If the supporting identification documentation is in a foreign language, then a certified translation may be requested if the document can not be translated by someone within the ITIN Unit or TAC site. See Exhibit 3.21.263-44 and IRM 3.21.263.8.3.2.1. If a translation is requested, then it **must** be attached to the supporting identification documentation, sealed, and signed by the official performing the translation.

NOTE: Do not accept notarized certified translation **only** as a substitute for the supporting identification documentation authenticity. The supporting identification documentation **must** be considered separate from the notarized certified translation. Two documents are required:

The original or certified ID, and
The certified translation

See IRM 3.21.263.4.6 to determine if notarized documents are acceptable.