DATE: 01/02/2015

NUMBER: WI-03-0115-0024

SUBJECT: Clerical, Secondary Review Team, ID Review, and Late 2014 IPUs

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

CHANGE(s):

IRM 3.21.263.4.6(1) deleted Beijing from the list of IRS tax attache offices.

1. ITIN applicants are required to submit documentation to satisfy Form W-7 requirements. All Form W-7s must enclose **ONLY** original or certified (certified by the issuing agency) supporting identification documents (ID) when the applicant mails the application to the Austin ITIN Operations. Exceptions to this include:
    - Notarized copies are acceptable **ONLY** for:
      - Both boxes "a "and "h" checked
      - Box "d" - only when APO (Air/Army Post Office) or FPO (Fleet Post Office) address or military ID is present.
      - Box "e" - only when APO/FPO address or military ID is present.
    - Certified Acceptance Agents (CAAs) are required to attach Form 14194 (Form W-7 COA) along with copies of original/certified copies of ID secured in face-to-face or video electronic interviews for primary and secondary applicants. CAAs must send original or certified copies of ID for all dependent applicants to the ITIN Operations.

      CAUTION: Acceptance Agents (AAs) are required to submit original or certified ID for all applicants.

    - The IRS tax attaches (, Frankfurt, London, and Paris) can review original and certified copies of all 13 types of approved ITIN ID for all applicants for applicants appearing in person. They will send copies of all ID along with the Form W-7 to Austin ITIN Operations. See IRM 3.21.263.6.
    - Student Exchange Visitors Program (SEVP): Non-resident alien students, exchange visitors, spouses and dependents under the SEVP can have their original ID certified by a SEVP approved institution rather than mailing originals to the IRS. These are individuals admitted to the U.S. under an F, J, or M visa who receive taxable scholarships, fellowships, or other grants. See IRM 3.21.263.5.3.5.2.
    - Designated Taxpayer Assistance Centers (TACs) can review original passports and national ID cards **ONLY** for applicants appearing in

person. Copies of the ID are attached to the Form W-7. All other original/certified ID is mailed with the Form W-7 application to Austin ITIN Operations.

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- o Foreign consuls can certify documents. For example, the Colombian Consul in New York City can certify Colombian passports. Accept certification from U.S. embassies and consulates abroad. See IRM 3.21.263.5.3.4.2.1

IRM 3.21.263.5.2.1.3(2) changed batch quantity to 25.

2. The quantity in each batch of work depends on the sort. Local management or the ITIN Policy Section must approve any deviation.
   - o Form W-7 /Form W-7SP: batch in quantities of 25
   - o White Mail/Undelivered CP 565/CP 567/CP 569: batch in quantities of 50.

IRM 3.21.263.5.2.3.1(6) changed undeliverable cart flag from red to yellow;

IRM 3.21.263.5.2.3.1(7) revised "Note" for sorting undeliverable cart.

6. If all the information on the batch carts is correct, the clerk will:
   - o Tape the 10194 to the upper left corner of the batch cart (near slot 1)
   - o Attach the correct flag that coordinates with the program on the rear right side of the cart using large binder clips: Correspondence cart, red flag; Expedite cart, black and white checkered flag; Undeliverable cart, yellow flag; W-7 with card, green flag; W-7 without cart, orange flag
   - o Place the clip board on the top of the cart. Make sure the tax examiner and clerical sign out sheet is attached.
   - o Move the cart to the correct staging location and place in Julian date order and then cart number order.
7. Once the cart is in the staging area, the clerk then processes the CP and Undeliverable Towers as follows:
   - o Removes the plastic wrapping from the tower

- o Arranges the boxes by type and then Julian date

    NOTE: Some boxes may have mixed dates. Place these last within their type sort.

- o Counts the CP and/or Undeliverable boxes.
- o Logs the boxes into the Extraction Log Book using the Hub Weight/Count from the inventory sheet.
- o Number the CP and/or Undeliverable box using the next available sequential number in the Extraction Log Book.
- o Transports the boxes to the Suspense Wall and places on the corresponding shelving unit.

IRM 3.21.263.5.2.3.2(1) revised instructions for batching;

IRM 3.21.263.5.2.3.2(3) deleted CP 566 batching instructions.

1. ITIN Clerical receives most ITIN mail already batched from the RCO ITIN Batching Function. The mail described below is routed directly to ITIN Clerical for batching by ITIN as shown in the table below:

If ...	Then ...
Responses to Form 14413 and Form 14415	o Pull associated case from the suspense wall o Check DLN and name for correct match o Staple to suspended case o Batch in quantities of 25 **NOTE:** If no response is received within 65 days, flag for lead to process as R 99.

Faxes	o Received date is the date on the top of the fax and a date stamp is not required.
	o Batch as correspondence
	
	   EXCEPTION: Form 4442 has its own category
	
	o New Form W-7 applications received by fax are not accepted. Mail a local letter back to the mailing address on Form W-7 advising the applicant that the faxed application is not acceptable. The faxed application may then be classified.
	
	   EXCEPTION: Faxed applications from

	Gaming Commissions (casinos) are accepted. Place in basket to be worked by designated area.
	o Refer Form W-7 with Form 1040-C received from TAC offices to your Lead/Manager to be delivered to the designated group for expedite processing

2. Batch CP 566 notice responses as follows:
    o   Using the Suspense Log Book, sign out a box of CP 566 to be batched.
    o   For a Family Pack, edit the number of CP 566s on the bottom left corner of the CP notice in the family pack.
    o   Ensure supporting documentation is associated (pulled from the suspense wall) to the correct CP 566 (check the DLN and name to ensure it matches the CP 566 letter).
    o   Batch in groups of 25.
    o   Place in a 2 inch folder with the batch slip marked "undeliverable". Write CP 566 and edit the earliest received date.
    o   Add the designated color card behind the batch slip and edit the word "undeliverable" to distinguish it from the regular CP 566 inventory.
    o   Place any notices with a DLN beginning with "98" behind the other notices in the batch (theses will not be on the suspense wall).
    o   Separate Forms W-7 with and without tax returns.
    o   Complete Inventory Sheet (see Figure 3.21.263-1).

    Additional sorting guidelines for batching CP 566 are as follows:

If ...	Then ...
CP 567 is attached with the same DLN and a more current date,	CP 567 takes priority.
CP 566 is part of a family pack and the other members of the family pack are in status other than suspense (CP 565, CP 567 etc.)	CP 566 takes priority as it will need to be pulled from the suspense wall.
CP 566 is part of a family pack and the CP 566 is marked as undeliverable,	Remove the family pack from the batch. **NOTE:** If the family pack consists of both regular and undeliverable CP 566, then batch as regular.
CP 566 does not have a DLN	Place at the end of the batch or in several batches if a large volume. This requires research by a tax examiner.

CP 566 DLN begins with a "98"	This refers to a Philadelphia case and will not be on the suspense wall. Place at the end of the batch prior to CP 566 notices without a DLN.

3. Form 4442 is an internal referral entered on RTS as Form 4442. Form 4442 can be received in paper or fax form. Most Forms 4442 are faxed directly to the ITIN Tax Examiner area and they batch the Forms 4442. Date stamp paper Forms 4442 and batch as "correspondence".

IRM 3.21.263.5.2.3.3 (1) & (2) reformatted to include HUB duties and responsibilities.

1. Designated clerks in the Clerical Units control the flow of incoming and outgoing mail. The designated clerk for each clerical unit is called the "runner". The runner's duties include the responsibilities in IRM 3.21.263.5.2.3.1, *Control of Work Received* and the following in the table below:

Responsibilities
Picking up all outgoing mail from the management assistants' (MA) offices at 6:00 a.m. and 1:00 pm.Sorting truck deliveries and distributing mail to the appropriate areas. Truck deliveries at 8:00 a.m. 10:00 a.m., 12:00 p.m., and 2:00 p.m. bring mail, baskets, and/or boxes of miscellaneous items.
Picking up documents from the top of the desks in the clerical sorting desks. Follow these steps: ○ Place documents for returning to a tax examiner on the runner cart in the appropriate slot ○ Deliver documents for filing on the suspense wall to the appropriate basket in the suspense wall area. ○ Deliver OFAC, CI Referrals, PTID, FIRPTA, statutes, route outs, and R98's to the appropriate area(s).
Walking through the clerical and tax examiner areas per schedule and picking up mail that is being returned to the clerical unit while also delivering documents being returned to the tax examiners **NOTE:** A "runner cart" is used to deliver mail. The cart has a labeled slot for each tax examiner team for documents being returned to that team.
Performing a quick sort of all documents picked up from the tax examiner teams. Do this by sorting through and pulling out the following

documents and taking to the designated area:
 	
    o   Outgoing Mail (put in the shipping and receiving tower for outgoing mail)
    o   Cases needing status sheets (put in baskets by computers)
    o   1040's for routing to the pipeline (give to the Lead to distribute)

Preparing blue cart covers for sending to Submission Processing (SP) as needed
Sending empty carts back to SP as needed **NOTE:** During peak season when 2 clerical teams are in place, each team will designate a runner. The lead or manager designates the times for completing the runs.

2. When the work leaves the initial ITIN clerical point known as the shipping and receiving area (previously called the HUB), it is placed in the CP batching area or the tax examiner staging area. The person working the shipping and receiving area is responsible for duties listed in IRM 3.21.263.5.2.3.1, *Control of Work Received*, as well as the following:

HUB Responsibilities

Reviewing the bundles of work located in the baskets on the tower in the shipping and receiving area. Baskets may include the following bundles that can be sent out:
 	
    o   Annotated returns
    o   - Copies of remittance (handled only by a designated work leader)
    o   Domestic with/without remit
    o   Envelopes domestic/foreign
    o   Internal & interdepartmental mail
    o   International with/without remit
    o   IRSN (or primary) reject with/without remit
    o   Re-files and attachment alerts (can be combined)
    o   Re-files with tax returns
    o   State returns
    o   Statute returns
    o   1040X domestic
    o   1040X foreign
 	
    NOTE: The basket includes bundles of 50 as well as smaller bundles. It is not necessary to combine smaller volume bundles.

Preparing the items for shipment by: o   Removing the bundles from each basket on the Release Tower.

o   Verifying the type of work that is circled and the volume indicated on the cover sheet.
    o   Recording the total number of each bundle being sent out on the Release Tower log.
    o   Placing items being sent to RCO Batching on a batching cart (large volumes of work).
    o   Gathering individual or multiple bundles going to the same destination, placing in individual boxes, and then placing on a tower
    o   Attaching a routing slip with the appropriate destination (stop number) to the cart or on each box
    o   Placing a blue cart cover on the batch cart

Wrapping each tower with the clear plastic wrapping.
Taking the Release Tower log to the lead, manager or authorized individual to be entered into the daily report. **REMINDER:** If more towers are needed, notify the lead or manager.

IRM 3.21.263.5.2.3.6(3) IRM 3.21.263.5.2.3.6(5) reformatted and revised stripping instructions and "Note"

3. Associate each **FINAL** Status Sheet to the corresponding application by comparing the **DLN, DATE OF BIRTH,** and **SPELLINGs** of the first and middle name **AGAINST** the Form W-7 application. **VERIFY THE LAST NAME AGAINST** the tax return (see (IRM 3.21.263.5.3.5.3). If any listed item does **NOT** match, prepare TE Action Sheet and return to TE for verification. Place in the corresponding batch folder and load onto the stripping cart for required stripping action.

4. Continue with stripping the applications in the batch. Refer to IRM 3.21.263.5.2.3.7 for required action based on the final status of the application and IRM 3.21.263.5.2.3.8 for additional clerical stripping guidelines.

5. Once the batch is stripped, place all files containing assigned and rejected Form W-7 applications with attached status sheets in DLN order in a 2 inch folder and files containing suspended applications in a 1 inch folder in DLN order.

    NOTE: When stripping Form W-7s with and without tax returns, each batch requires a file and suspense folder.

IRM 3.21.263.5.2.3.7(2) reformatted "Caution" to instruction for processing application packages flagged for CI referral. Also added instruction for PTID referral;

IRM 3.21.263.5.2.3.7(2) revised " If Final Status Page is ...Assigned " to include instructions for stripping and mailing Form 3870;

IRM 3.21.263.5.2.3.7(2) revised " If Final Status Page is ...Rejected " to include a "Reminder" with instructions for editing check copies.

1. Stripping action for each application is based on the final status of Form W-7.
2. Do **NOT** separate application packages flagged for Criminal Investigation. Process as follows:
    o Associate the Status Sheet to each Form W-7 application.

      NOTE: Do **NOT** staple the cover sheet but attach with a paper or binder clip.

    o Stagger the Form W-7 applications with the 1040 tax returns.
    o Keep the envelope with the case.
    o Give to the runner.
3. Do not separate application packages with the purple Patterns and Trends Identification Desk (PTID) referral dorm but process as follows:
    a. Associate the Status Sheet to each Form W-7 application
    b. Stager Form W-7 applications with 1040 tax returns
    c. Keep the envelope with the case
    d. Give to the runner

      NOTE: Do **NOT** staple the cover sheet but attach it with a paper or binder clip.

4. Follow the table below after the Final W-7 Status Sheet is printed and associated to the Form W-

If Final Status Page is...	Then...
Assigned	An ITIN is assigned; o Ensure that each assigned Form W-7 or CP 566 has a final status sheet printed for it. o Ensure that the ITIN is edited on all tax return(s), external CP notices, items for internal routing such as Form 2848 Power of Attorney and Form 3949, Information Report Referral), etc., in the applicable TIN area(s), and on check copies **prior** to separating from Form W-7s.

		NOTE: Identical copies of tax returns should be annotated "COPY" and attached to the original tax return.
		CAUTION: All persons listed on the tax return must have either a TIN (i.e., ITIN, SSN) or "ITIN Reject" edited next to their name (excludes suspense status applications). If neither is present check to see if a Form W-7 is attached for that individual and if found, edit the appropriate information. If Form W-7 does not exist for that individual, the Tax Examiner should have edited "No Form W-7" next to the name. All Form W-7 / tax return annotations should have been completed by the Tax Examiner. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction.
		o If return is a prior year or CY with a processable date of 04–23 or after, ensure Form 3471E is attached with RPD edited on line 4. See IRM 3.21.263.5.10.6 for RPD criteria.
		o Detach applicant's envelope, if present, and attach to the tax return without a double date stamp. If multiple tax returns are present, ensure the envelope is attached to the oldest tax return year.
		CAUTION: Attach any proof of income (Form W-2, paystubs, bank statements, etc.) to the applicable tax return year.
		o Detach Forms 3870, Request for Adjustment, and the related tax return. Mail the Form 3870 and tax return to: Internal Revenue Service ASFR Operations POB 9013 Stop 650 1040 Waverly Ave Holtsville, NY 11742
		o Detach the check copy if it includes an Accounting DLN and an ITIN and route to the Accounting Function.
		o Detach Form 3949 and route to the area indicated in lines 9-14 per the Austin Mail Routing Guide.

	- If working correspondence with several associated DLNs, attach the final status sheet to the first DLN and letter. File the remaining family status sheets directly behind the first DLN. - Forward Form W-7 with all attachments (copies of ID, etc.) to Document Retention (Files).
Suspended	The application is in suspense status; **Do not** detach tax return(s) unless final TIN disposition is noted for all parties listed if part of a Family Pack. Keep all Form W-7 associated with the Family Pack with the suspended case regardless of their current status. Maintain in DLN sequential order for filing on ITIN suspense wall. - Staple Form 3471 to the back of each tax return attached to suspense cases. Staple so that Form 3471E faces upward when the tax return is turned over. - Leave any check copies attached to the application until the primary ITIN is either assigned or rejected. For applications flagged as questionable ID, leave the envelope with the application. Prepare folders for the suspense wall as follows: - Write the DLN on Form 10194?, *Program and Sequence Batch Identification Card*, **NOTE:** The question mark (?) represents an alpha character for each color associated to the *Program and Sequence Batch Identification Card*. These colors assist the clerical unit in controlling work based on what color representing a specific time frame. (e.g., Form 10194D is a green card that represents all applications placed on the suspense wall which correspond with a Thursday Julian Date). - Staple Form 10194? to the brown folder (Doc 6982). - Place applications with all associated documents in the folder including original identification

	documents.
	CAUTION: Family packs will remain stapled together, even if only one application in the pack is suspended. All family pack applications, associated to a valid tax return, will be stapled to the tax return in DLN order with suspended applications first followed by assigned and rejected applications. If multiple tax returns are in the family pack and some have either a Form W-7 disposition other than suspense status (i.e., ITIN Reject, No Form W-7) or an assigned ITIN for all listed parties on the return, pull and forward that return for processing. Otherwise, Clerical will be responsible for assuring that the integrity of the family pack stays intact. Form W-7 are staggered in ascending order with the tops of each Form W-7 showing. Form 1040 are staggered in descending order with the bottom of the Form 1040 visible. **NOTE:** Folders flagged for 65 day purge must have the purge date computed as 65 days from the date of suspense status. Mark the flags with the purge date and place the folders so that the flags are visible.
Rejected	The application is in reject status **NOTE:** Until further notice, sort all R 98 cases in DLN order to await replies. o Ensure that every rejected Form W-7 or CP 566 has a final status sheet printed. o Ensure that "ITIN Reject" is edited on all tax return(s), Forms 2848 and check copies in the applicable TIN area(s), **prior** to separating from Form W-7s. **NOTE:** When rejecting a primary, or a secondary (with Schedule SE) applicant, the applicant's DOB should be edited in the upper right margin of the return if the return is to be processed and requires routing to Entity for IRSN assignment. Returns intended for Files (**NOT** to be processed) will be stapled to the back of the Form W-7.

CAUTION: All persons listed on the tax return must have either a TIN (i.e., ITIN, SSN) or "ITIN Reject" edited next to their name (excludes suspense status applications). If neither is present, check to see if a Form W-7 is attached for that individual. If Form W-7 does not exist for that individual, the Tax Examiner should have edited "No Form W-7" next to the name. All Form W-7 / tax return annotations should have been completed by the Tax Examiner. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction.

REMINDER: Check copies with accounting DLNs should have the following edited to them:
- a TIN, or
- " ITIN Reject-No Return Processed " and the ITIN DLN, or
- " ITIN Reject-Return to Entity " and the ITIN DLN.

o Detach applicant's envelope, if present, and attach to the tax return without a double date stamp. If multiple tax returns are present, ensure the envelope or a copy of it is attached to each tax return that does not have an IRS received date.

o A Suspense Duplicate is a confirmed duplicate Form W-7 received in the ITIN Operation where the original application is already in Suspense status. This duplicate application is assigned a status of Reject. A Clerical Action Sheet (CAS) annotated with the DLN of the related Suspense case will be attached. Keep all of the documents in the pack intact and associated the related status sheet. Place in the Suspense Duplicate basket to be associated with the suspended application on the wall.

CAUTION: Original supporting identification documentation must stay attached to the Suspense Duplicate application even if in an envelope.

		o Forward Form 3949 as indicated in lines 9 through 14 per the Austin Mail Routing Guide. o Forward Form W-7 with all attachments (copies of ID, etc.) to Document Retention (Files). o Forward returns with DOB edited next to the primary or secondary applicant's TIN box to Entity.
Hard Reject (CP 574)		The application is in Hard Reject status; o Form W-7, documents, and the tax return will be in an envelope prepared by the Tax Examiner. o The Final Status Sheet will indicate "Hard Reject" and all applications in this status will have a CP 574 Notice. Associate each notice to the correct Form W-7 and place on top of the notice. o Since these applications are returned to the applicant, nothing should be written (DLN, status indicators- R 17 etc.) on Form W-7 or the tax return. Date stamps should be circled out. These actions should have been completed by the Tax Examiner. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction. o Return CP 574, Form W-7 and tax returns to the envelope (Family packs will be placed in one envelope for Hard Reject Applications). o Take the status sheet (nothing attached) and put in DLN order with the other Status Sheets in the batch.
OFAC		The application is in OFAC status o Pull the application and tax return from the batch. If family pack, include all applications, documents and tax returns in the family pack. Clerks should not strip OFAC applications. Refer OFAC application(s) to your lead/manager to be forwarded to designated OFAC Status Coordinator o Do not remove supporting documents that have been placed in an envelope by the Tax Examiner. o Attach an OFAC cover sheet with a paper or binder clip. Do **NOT** staple this cover sheet. o Refer to IRM 3.21.263.5.2.3.14 for further

	processing information.
Pending	The application is in pending status; - When printing the final status sheets, sometimes the first page printed is a list of pending Forms W-7. Place listing on top of the batch folder and give to the lead to return to the tax examiner's team lead. - Pending status applications are incomplete and must be worked by the Technical Unit before a batch can be completed.

5. Cases in R99 status are pulled daily from the Suspense wall and placed on a cart for stripping. Sign out one batch at a time by listing your SEID, the time and your team number. Process final status Reject R99 pages as follows:
   - Annotate "R 99" in red ink in the top left corner of the application on the **Status Sheet.** Circle out any other status codes present.

     NOTE: the status screen previously showed the Suspense Status

   - Stamp or annotate "ITIN Reject" in the TIN area of any attached return next to the applicant's name. If the applicant is the Primary and/or the secondary (only if Schedule SE attached is for the secondary), write the D.O.B. along the right side of the return in the MM/DD/YYYY format.
   - If Form 2848 or Form 8821 is not edited with the"ITIN", "ITIN Reject "or "No W-7" in the TIN area, edit before stripping.
   - Attach Form 3471E (Edit Sheet) only to R 99 applications from rejected dependents where the return requires a RPD. Edit the R 99 report date as the RPD onto Line 4 of Form 3471E only for returns being sent to processing.

     NOTE: See IRM 3.21.263.5.10.6

   - Gather all of the envelopes and place the tax returns on top followed by :

▪ Copies of remittances, then ▪ Form W7, then ▪ Form W7 with tax returns going to Files, then ▪ State returns

   - Count all Forms W-7
   - Return batch to the R 99 stripping cart. Enter your completed time and the count of your batch in the cart inventory log.

IRM 3.21.263.5.2.3.8(1) revised instruction for editing and routing check copies to Accounting. Also added stripping and routing instructions for Form 1725;

IRM 3.21.263.5.2.3.8(4) deleted

1. Listed below are additional stripping guidelines for the Clerical Unit.

If ...	Then ...
Original supporting identification documentation or copies certified by the issuing agency are attached,	Remove envelope(s) containing the documents and Form 14433 if the application (all applications in a Family Pack) status is Assigned, Rejected (Not R 06), or Suspended for other than QID or W-2 name mismatch issue. Compare the envelope address to Form W-7 and ensure the address is correct. Forward the unsealed envelope containing the original/certified ID copies to sorting. **EXCEPTION:** If the envelope is labeled "Family Pack ID", complete the local tax examiner action sheet to return the envelope to the tax examiner. **NOTE:** Applications in suspense status due to QID or Form W-2 name mis-match issue are identified by the attachment of Form 14433 to the outside of the envelope. Envelopes containing documents for applications suspended for QID or Form W-2 name mismatch issue will remain with the application(s) during the suspense period.
Form 9856, Attachment Alert is present,	Detach for routing to Document Retention (Files).
An addressed envelope containing a completed Form 14413 with original or certified copies of ID is present,	Remove envelope containing the original/certified copies of ID and Form 14413. Compare the envelope address to Form W-7. Forward the unsealed envelope to sorting.

A completed Form 14415 is present and attached to an addressed envelope containing an original passport,	Remove envelope containing the original passport. Place completed Form 14415 inside envelope with original passport. Compare the envelope address to Form W-7. Forward the unsealed envelope containing the original passport with Form 14415 to sorting.
Loose Income Substantiating Document(s) are received after the tax return has been released to the pipeline,	Route document(s) to Document Retention (Files).
Check copies are attached,	o Return should have a dollar ($) sign on upper left corner. If missing, annotate. o Detach for routing to Accounting if an Accounting DLN is on the check copy. The check copy must also have the following edited to it: A TIN, or " ITIN Reject-No Return Processed " and the ITIN DLN, or " ITIN Reject-Return to Entity " and the ITIN DLN.
Discovered Remittance (Live negotiable check)	Bring remittance and all related forms to a lead/manager. The lead/manager will complete the appropriate remittance paperwork and then place in designated remittance collection box for processing and routing by the remittance coordinator.
Form W-7 edited as W-7A are present,	Detach for routing to the Adoption Taxpayer Identification Number (ATIN) Unit in Austin at Stop 6182.
Any correspondence flagged for referral is present,	Detach for routing to appropriate areas
A merge action request (i.e., ITIN to ITIN, IRSN to ITIN, or ITIN to SSN) is identified on the stripping cart,	Detach and place in the designated box for merge action requests with a cover sheet.
A state return (including a portion) is still attached, behind the 1040,	o Detach the state return. These returns will be sent to the appropriate state for processing.

	o If there is only one copy of Form W-2, Detach from state return and attach to federal. o Follow Discovered Remittance procedures for live checks.
Form 1725 is attached to documents,	Detach Form 1725 and documents and forward with the attachments to the appropriate area per the Austin Campus Document Routing Guide.
Form 8822,	Detach and route to Entity for processing (using the Austin Campus Routing Guide)
Form 13350 (Registration for e-services) is attached, **NOTE:** An ITIN or "ITIN Reject" must be edited on Form 13350.	Detach and refer to lead, unless the application is in Suspended status, then it will remain attached. Leads will ensure all Form 13350 are in a designated central location to be retrieved daily by 2:00 p.m. CST by the Electronic Tax Administration (ETA) function. If forms are not retrieved, route to Austin Campus, Mail Stop 1265 -AUSPC, Attn. **#**▮▮▮ ▮▮▮ **#**
Any application contains documents (Form W-7, CP 566, etc.) with different DLNs,	Place the Status sheet for the most current application on top and related sheets behind it.
All Form W-7 applications associated to the same tax return(s) have a final status (Assigned or Rejected) and Form 3471E is attached to the back of the tax return(s) that require Form 3471E. See IRM 3.21.263.5.10.6 **REMINDER:** Returns not to be processed are stapled to the back of Forms W-7.	Ensure RPD is edited on Line 4 of each 3471E prior to separating the tax returns. If the Tax Examiner actions were not completed, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick-up and correction. **NOTE:** Refile the Family Pack if any applications are still in Suspense status. Form 3471Es attached to tax returns being filed to the Suspense wall should not have any annotation on Line 4. Forward any Form W-7(s) in final status with all attachments (copies of ID, etc.) to Document Retention (Files).
Any form that has a daily flag	Give to your lead for handling.

(as determined by local management).	

IRM 3.21.263.5.2.3.9(2) revised to include ACTC cases referrals to Exam. Also deleted "Exception".

2. Refer to the following list of reminders for all Form 1040 Sorts:
   - o Remove all returns flagged for ACTC amounts claimed and place in the designated box fr Examination to review. Once reviewed, release the returns for pipeline processing.
   - o Remove any return that does not belong and place it in the appropriate sort
   - o Check for any attached state tax returns and if found, remove and bundle with a cover sheet.
   - o Check for a date stamp if a prior year return or a current year return received after 4/22/cycle (CY).
   - o Check to ensure every name on the tax return has a TIN (i.e., SSN, ITIN) or status ("ITIN Rejected" or "No W-7"). If missing, staple a Tax Examiner Action Sheet to the batch cover sheet to be returned back to the tax examiner.
   - o Verify that only related forms and schedules are behind the tax return. Remove any other items (i.e., supporting documentation, Form W-7).
   - o If found, remove copies of remittance. Write the assigned ITIN on the copy and place in the remittance basket ,only if edited with the Accounting DLN, to be routed to the Accounting Operation.
   - o Remove all envelopes and separate into domestic and international mail. Insure that Form 14433 is correctly addressed. Bundle into groups of 50.
   - o Remove all colored tags from all assigned or rejected Forms W-7.

   EXCEPTION:

   - o Count the Forms W-7 in assigned and rejected folders. Write the count on the short slanted side of the 2″ folder in red ink. Put your SEID under the count.
   - o Count the Forms W-7 in the suspense folder. Write the count and your SEID on the back of the colored 10194 card.
   - o Complete a cover sheet and attach it to the bundle of returns.
   - o Deliver to the correct designated basket on the Release Tower.
   - o Enter the number of Form 1040s reviewed on a Daily Batch Control Sheet.

IRM 3.21.263.5.2.3.10(1) IRM 3.21.263.5.2.3.10(4) revised to clarify delinquent returns to expedite to the Statute Unit. Also deleted Lead Instruction for ASED;

IRM 3.21.263.5.2.3.10(4) added hyper link for suspended application stripping process.

1. Original delinquent returns are returns received after the required or extended due date. The Statute Unit must process newly received delinquent returns and forms 1040X with imminent statutes (that have expired or will expire in the current year) to determine if the return is an original delinquent or an amended return. If a tax return is for a tax year that is three years or more in the past, including domestic, international and otherwise annotated returns, these are delinquent returns requiring expedited statute referral. For example, in processing year 2015, returns for 20011 and prior should be referred to the Statute Unit. Do not include "IRSN Rejects" as statute referrals but do refer those returns marked "copy". Statute can not process a return without a TIN.
2. Applicants may attach multiple tax year returns to the Form W-7. When sorting completed tax examiner work, the clerical function must review the tax year on all attached returns and identify all statute returns (both balance due and refund returns). In most circumstances, the clerical function will be ensuring that a refund return is forwarded for processing timely to limit refund interest paid on a refund return.
3. The assessment statute expiration date (ASED) expires three years from the return due date or three years from the return received date, whichever is later. The refund statute expiration date (RSED) expires three years from the return due date or received date, or two years from the date the tax was paid, whichever is later.
4. When a delinquent return with an imminent statute is identified, ITIN Clerical will take the following steps:
   o If the primary and secondary ITINs are assigned, then route the return to the Statute Unit.
   o If the primary or secondary ITIN applications are rejected, then route the return to Entity Control for further processing.
   o If the primary or secondary ITIN applications are suspended, follow the normal procedure stripping process for the suspended applications. See IRM 3.21.263.5.2.3.7.

IRM 3.21.263.5.3.2(2) added "Note" about identifying and accepting SFR returns.

2. Do not begin input of an application until you determine if a valid U.S. federal tax return is attached, unless the applicant is claiming an exception to filing a U.S. tax return. Refer to the paragraphs below to determine if a tax return is valid. Valid returns for ITIN processing must contain numbers other than zero.

EXCEPTION: If the return has attached schedules with numbers other than zero present, consider the return valid even if only zeros are present on the return itself.

NOTE: Consider Substitute for Return (SFR) returns as valid returns. These are identified with the Form W-7 " For IRS Use Only " box completed and Form 3870, Request for Adjustment, attached.

CAUTION: Special action is required when today's date is within 90 days of the assessment statute expiration date (ASED) or refund statute expiration date (RSED) for an attached return. See.

IRM 3.21.263.5.4.1 and IRM 3.21.263.5.9.6

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IRM 3.21.263.5.3.4.2(3) "Visa" revised to add hyper link and information for Canada, Mexico and Bermuda visas.

3. The table below provides a general description of the 13 types of acceptable supporting identification documents.

Type of Document	Definition	Features
Passport	A travel document issued by a national government that identifies the bearer as a national of the issuing state (government) and requests that the bearer be	Passports usually contain the following bearer's information: o Full Name o Photograph o Date of Birth

	permitted to enter and pass through other countries.	o Nationality o ID Number o Expiration Date o Other means of individual identification **CAUTION:** The bearer's signature is required if the passport has a signature field and does not have a statement such as *"the bearer is not required to sign"*. If the bearer's signature is required but missing, the passport is invalid. See IRM 3.21.263.8.3.2.1 "Is the ID Valid?" **EXCEPTION:** Signature requirements for minors and the age of minors vary from country to country. Some countries accept the child's printed name with the parent's signature; some countries require no signature or just a thumbprint for a minor's signature. If the passport for a minor dependent (under 12 years of age) is valid except for a missing signature or has a parent's signature or thumbprint, consider the passport signed and valid.
National Identification Card	A piece of identification (ID) issued by the holder's government that is designed to verify the aspects of a persons identity. It may also be called a National Identity document or if in the form of a small standard-sized card, an identity card (ID card).	National ID cards usually contain the following characteristics of the holder: o Full Name o Gender o Nationality o Date of Birth o Photograph o Thumb Print o ID Number o Signature o Expiration Date **NOTE:** May also be referred to as a Consular Identification Card (CID).

U.S. Drivers License	A document issued by a state government granting the holder the permission to drive in that state.	U.S. drivers license will contain: ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the holder
Civil Birth Certificate **NOTE:** Required for applicants under age 18 unless passport is present. If the application indicates that civil unrest in the country of birth prevents securing a birth certificate, pull for the Lead. The Lead will elevate these through proper channels to the ITIN Policy Section for a determination.	A vital record that documents the birth of a child.	The certificate itself usually includes most of the following information: ○ Birth Name ○ Date and time of birth ○ Sex of the child ○ Place and/or location of birth ○ Names of the child's parents ○ Birth weight and length ○ A birth registration number or file number
Medical Records **NOTE:** Medical records are acceptable **ONLY** for dependents under 6 years of age.	A medical record consists only of a shot/immunization record which documents the patient's name and chronological dates of the patient's medical history and care.	The medical record must contain the child's name, date of birth, and complete address. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information is not printed on the medical record, the medical record must be accompanied by a letter providing the required information on official letterhead and dated from the government authority, physician, hospital, or clinic who administered the latest care of the child. If applicant is from a country other than Mexico or Canada, I a DOE is

		required and the medical record must be from a U.S. facility.
Foreign Drivers License	A document issued by a government granting the holder the permission to drive in that Country. The International Driving Permit (IDP) is a supplement to a valid license.	Foreign drivers license usually contain: o ID Number o Full Name o Full Address o Date of Birth o Photograph o Other physical characteristics of the holder
U.S. State Identification Card	A document issued by a state government for identification purposes only. Most of these cards resemble U.S. drivers license.	U.S. State ID cards will usually contain: o ID Number o Full Name o Full Address o Date of Birth o Expiration Date o Photograph o Other physical characteristics of the holder
Foreign Voters Registration Card	A document that allows a citizen to check in with a central registry before being allowed to vote in elections.	The document will usually contain: o Full Name o Address o District/Nationality
U.S. Military Identification Card	A U.S. Military identification Card or a Common Access Card is issued to active duty and reserve service members, employees, and contractors and is considered an identity document by the Department of Defense (DOD). Military dependents and retirees are issued a United States Uniformed Services Privilege and Identification Card (also commonly known as U.S. military ID,	The document will usually contain: o Photograph o Full Name o ID Number

	or less commonly abbreviated USPIC) and is an identity document issued by the DOD to identify a person as a member of the Armed Forces or a member's dependent, such as a child or spouse.	
Foreign Military Identification Card	A card issued to service members by the Country the service member is serving.	The document will usually contain: o Full Name o ID Number o Signature
School Records School records are **ONLY** acceptable for dependent applicants under the age of 18.	A school record is an official report card or transcript issued by the school or equivalent of a Ministry of Education and signed by the school or ministry official. **NOTE:** If the report card/transcript does not have all of the required information (school address, school or ministry signature, etc.) but an attached letter supplies the missing data, consider the school record valid.	The school record must be: o Dated and contain o Student's name and o Course work with grades, and o Date of grading period(s), and o School name and address (the address is considered complete if it has the facility's name, city, and state). If applicant is from a country other than Mexico or Canada, a DOE is required and the school record must be from a U.S. facility. **EXCEPTION:** School records for applicants under the age of 6 do not have to be a transcript or report card showing the course work or grades. For example, a dated letter from a nursery school or kindergarten with the school name and address showing the applicant attends is sufficient. An applicant is considered under age 6 if they meet the age requirement at any time during the school period that is identified on the document. **NOTE:** An applicant is considered under 6 if they meet the age requirement:

		- At any time during the school period **OR** - On or before the date of a current nursery school or kindergarten letter. See IRM 3.21.263.5.3.4.2.2
Visa **CAUTION:** A U.S. visa proves nationality, not citizenship. These are not the same.	A citizen of a foreign country, wishing to enter the U.S., generally must first obtain a visa, either a non-immigrant visa for temporary stay, or an immigrant visa for permanent residence. The type of visa issued is defined by immigration law, and relates to the purpose of the travel. See Exhibit 3.21.263-4, Potential Work Authorization Visas and see Exhibit 3.21.263-10, Visas and Counterfoils, for more information. See IRM 3.21.263.5.3.5.2 and IRM 3.21.263.5.4.1 for Canada, Mexico, and Bermuda.	The visa usually contains: o Visa classification o ID Number o Full Name o Gender o Date of Birth o Nationality o Expiration Date
United States Citizenship and Immigration Services (USCIS) Photo Identification	A variety of documents issued by USCIS to nonresident and resident aliens. **CAUTION:** Any of the following documents show the holder is eligible for a SSN and is not entitled to an ITIN: Form I-551 Permanent Resident Card ("Green Card") Document stamped "Resident Alien" Document stamped "Employment Authorization"	They will all have a photo and the full name of the holder along with some identification characteristics

IRM 3.21.263.5.3.4.2(6) thru 18 deleted and moved to IRM 3.21.263.5.3.4.4;

IRM 3.21.263.5.3.4.2(21) "Caution" revised to delete Beijing from the list of IRS tax attache offices.

7. Designated Taxpayer Assistance Centers (TAC) can review original passports and national ID cards **ONLY** for applicants appearing in person. Copies of the ID are attached to the Form W-7. All other original ID and all certified ID is mailed with the Form W-7 to Austin ITIN Operations for review and processing. TACs code the *For IRS Use Only* box to show documentation accepted, employee badge number, and if a tax return is attached.

   NOTE: TACs reviewing original passports and national ID will attach a Field Assistance (FA) Document Action Sheet (DAS) that authenticates that the ID was reviewed.

   CAUTION: The U.S. Embassy Tax Attache employees in, Frankfurt, London, and Paris review original and certified ID and forward copies only to the ITIN Operations. If Form 4442 is attached listing ID discrepancies, the applicant insisted that the Tax Attaché employee accept the Form W-7 despite the Tax Attaché employee advising the applicant their Form W-7 and ID did not meet established guidelines and was not acceptable. If your review confirms the ID is invalid, treat as invalid. See IRM 3.21.263.8.3.2.1.

IRM 3.21.263.5.3.5.1(1) "Caution" revised to delete Beijing from the list of IRS tax attache offices.

1. Tax examiners may receive Form W-7 applications submitted by a TAC or Tax Attaché office with this box already edited. The information is used to process the Form W-7.

   CAUTION: The U.S. Embassy Tax Attaché offices in Frankfurt, London, and Paris review original and certified ID in lieu of ITIN Operations. These are identified by the entries in this box and by the received date stamp,

   EXAMPLE: Received 21 Nov 2012 Internal Revenue Service London

   NOTE: If the *for IRS Use Only* box has not been previously edited the tax examiner should enter the information directly on ITIN RTS. Do not edit the paper application.

IRM 3.21.263.5.3.5.2(5) changed current "Exception" and "Caution" to "Caution" and "Reminder" respectively and added new "Exception" for U.S. military overseas dependents and spouses;

IRM 3.21.263.5.3.5.2(6) Reason Box "f" revised to add Bermuda to the list of countries not requiring visa; valid passport is required.

5. Accept the Reason for Applying as listed by the applicant on Form W-7.

   CAUTION: If applicant failed to check a reason box for applying and review of the application indicates the applicant is applying for specific reason boxes, select the reason for applying box(s) by editing Form W-7 and enter on RTS. When in doubt, see your Lead.
   EXCEPTION: If

   - No tax return is attached, **AND**
   - Applicant checked reason for applying box " d " or " e " , **AND**
   - Applicant is military overseas, **THEN** edit box " h " and enter to **RTS.**

   REMINDER: Reasons for applying should never result in erroneous automatic ITIN assignment.

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

Reason Box	Description	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 **NOTE:** If a return was attached, give the case to your lead to re-batch as "with return. " If a return is attached, do **NOT** process as SEVIS regardless of documentation provided.	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.
b	Nonresident alien individual who is required to file a U.S. tax return or	Yes	o Form 1040 series return is submitted. o Complete foreign address

	who is filing a tax return only to claim a refund This is a Non-resident alien filing a U.S. tax return.		is required.
c	U.S. resident alien (based on days present in the United States) filing a U.S. tax return This is a foreign individual filing a tax return that is living in the U.S.	Yes	o Form 1040 series return is submitted o Date of entry (DOE) required on Line 6d 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	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 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.	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 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.	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 **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 is Canada, Mexico, or Bermuda. o A valid passport is required. o 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.	Yes	o Line 6d DOE is required. o 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. 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.
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 "h"can be checked alone with exceptions 1, 2, 3, 4, or 5.	No	o Exception criteria is specified here o 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.

IRM 3.21.263.5.3.5.2(9) removed SSA denial letter from the list of items applicants are required to submit for Exception 2(a). Also deleted the "Reminder" and "Exception".

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.

If...	And...	Then submit...
2(a) Wages, Salary, Compensation and Honoraria Payments	Claiming tax treaty benefits and: ○ 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	○ A letter of employment from the payer of income **or** ○ A copy of employment contract **or** ○ A letter requesting applicant's presence for a speaking engagement, etc. **NOTE:** Request can be future dates within the current year**.** **With each submission, the taxpayer MUST also submit the following:** ○ 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.
2(b) Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions **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). **REMINDER:** Applications received with tax returns and SEVIS documents do **NOT** meet SEVIS criteria for exception filing. These applications must be processed as a Form W-7 with return. See IRM 3.21.263.8.3.2.1	Claiming tax treaty benefits, exempt or subject to reduced rate of tax	Certification letter for supporting identification documents. The certification letter must: o Be on original, official college, university or institution letterhead with a verifiable address o Provide applicant's full name and Student Exchange Visitor's Information System (SEVIS) number o Certify the applicant's registration in the SEVIS o Certify that the student presented an unexpired passport, visa or other identification documents for review o List the identification documents provided to verify identity and foreign status o 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 o 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) o 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 o Form W-7 must include the treaty country and article number that supports

		claiming a tax treaty benefit
		NOTE: Reason for applying "a "and "h" **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.
		o 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
		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.
		NOTE: See Exhibit 3.21.263-44 for an example of a SEVP certification letter from a SEVP institution. This letter may include statements from the

		DSO/RO stating applicant will not be securing employment in the U.S. **REMINDER:** If the SSA denial letter is included in this letter, enter this letter under both "Letter from Education Institute" and "SSA Reject Letter".
2(b) cont. Scholarships, Fellowships and Grants from Non-SEVP colleges/universities/institutions	Claiming tax treaty benefits, exempt or subject to reduced rate of tax, and submitting Form W-8 BEN to the withholding agent,	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**: o Copy of passport showing a valid visa issued by U.S. Department of State, **and** o Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit, **and** o Copy of W-8 BEN submitted to the withholding agent, **and** o SSA denial letter **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. **REMINDER:** If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".

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 claiming benefits of a tax treaty**	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:**
		
		   ○ Copy of passport showing a valid visa issued by U.S. Department of State, **and**
		   ○ Letter from the DSO or RO stating that this income is non-compensatory and subject to IRS information reporting/withholding requirements, **and**
		   ○ SSA Denial Letter.
		
		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. **REMINDER:** If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".
2(c) Scholarships, Fellowships and Grants from SEVP approved colleges/universities/institutions **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). **NOTE:** SEVP approved institutions are listed on the Department of Homeland Security web site. **REMINDER:** Applications received with tax returns and SEVIS documents do **NOT** meet SEVIS criteria for exception filing. These applications must be processed as a Form W-7 with return. See IRM 3.21.263.8.3.2.1.	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 claiming benefits of a tax treaty,**	Certification letter for supporting identification documents. The certification letter must: o Be on original, official college, university or institution letterhead with verifiable address o Provide applicant's full name and SEVIS number • o Certify the applicant's registration in the Student Visitor's Information System (SEVIS) o Certify the authenticity of the passport, visa, or other identification document reviewed o List the identification documents provided to verify identity and foreign status o 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 o 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) o Attach a copy of DS-2019, Certificate of eligibility Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-immigrant Student Status o 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 **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. **REMINDER:** See Exhibit 3.21.263-44 for an example of a SEVP certification letter from a SEVP institution.

2(d) Gambling Income/Winnings	Non-resident alien visiting the United States who:
	
	   o Has gambling winnings,
	   o Is claiming the benefits of a tax treaty for an
		Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.
		
		NOTE: If applicant does not secure the services of a gaming official, they may still file Form 1040NR at the

	exempt or reduced rate of federal tax withholding on that income, and o Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent,	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. **EXCEPTION:** If Form W-7 is -From the applicant, and - No tax return is attached, and - Reason for applying is "a" and "h", then edit reason for applying from "a" and "h" to "b" only for R17 to generate.

IRM 3.21.263.5.3.5.16(1) revised acceptable signature definitions and deleted "Exception".

1. **The application must be signed**. Printed signatures are acceptable.

   NOTE: Fax and photocopied signatures are acceptable for the Form W-7 applications. Electronic signatures are **NOT** acceptable.

IRM 3.21.263.5.4.1(2) revised countries which do not require a visa for entry to the U.S. to include Canada, Mexico and Bermuda.

2. Review the *Temporary W-7 Status* screen to ensure that the application was input correctly and the assigned status is correct. For example, if R 08 generates, compare the name and TIN entered into RTS with the Form W-7 and return information. If you find that the assigned status is incorrect based on the information in hand navigate your way back to the field in question and correct accordingly. In some cases, Lead referrals may be necessary for override action.

CAUTION: Before overriding any RTS status, ensure all required Form W-7 data is correctly entered to RTS (especially the DOB) so that the IDRS entity correctly posts.

Refer to the table below for a list of specific referral conditions.

If Status is ...	Then ...
Reject (R 03 or R 05) condition and AA History field shows "Approved/Active",	Pull and refer to lead for elevation to IPS.
Reject (R 07) condition and applicant is applying under Exception 2b or 2c and has submitted a SSA denial letter (or the equivalent letter from a designated school official or responsible officer)	Refer to lead for override action.
Reject (R 13) or Suspense (S 02) condition if documentation was not expired as of the Submission Date, but expired prior to input,	Refer to lead for override action.
Suspense (S 01) condition due to expired foreign driver's license instead of Reject (R 13) condition,	Refer to lead for override action.
Suspense (S 19) condition and W-7 Application is for a foreign child that is pending adoption by U.S. Citizens that live overseas (other than the Military), meet W-7 requirements (including tax return attached) but date of entry is not available,	Refer to lead for override action.
Suspense (S 25) condition where you have a Family Pack that includes all dependent applications with reason box "g" and Form 1040NR.	Refer to lead for override action.
Reject (R 18) condition and reason "f" is selected, a valid U.S. visa (F1, F3, J1, M1, M3 or O1) is not available and the applicant is from Canada , Mexico or Bemuda. If the visa information is the only entry preventing assignment of the ITIN for these applicants,	Refer to lead for override action.

IRM 3.21.263.5.4.1(13) revised instructions for editing and routing check copies when ITIN application is rejected.

13. **Check copy**: Follow the instructions below for processing check copies:

If...	Then...
Assigned,	1. Write the ITIN on the front of the check copy. 2. **IF** the name on the check copy is not that of the primary taxpayer, write the primary taxpayer's name on the check copy.

Suspended,	Do not edit or write anything on the check copy until the account is in final status (assigned or rejected). If the check copy has no remittance DLN written as shown in the example below, do **NOT** edit the check. **EXAMPLE:** 20009-XXX-XXXXX-X; 07009-XXX-XXXXXX-X.
Rejected,	1. If the primary or secondary applicant does not validate their identity and: Neither has valid TIN and income, write " ITIN Reject-No Return Processed " and the ITIN DLN on the check copy Either has a valid TIN and income, write that TIN on the check copy.. 2. If the primary or secondary applicant validates their identity but rejects because they are **NOT** eligible for an ITIN, write " ITIN Reject-Return to Entity " and the ITIN DLN on the check copy. **REMINDER:** Returns with secondary applicant income and not TIN are routed for IRSNs only if their Schedule SE is attached. 3. If the primary or secondary applicant rejects for not satisfying S50 and: Neither has a valid TIN and income, write " ITIN Reject-No Return Processed " and the ITIN DLN on the check copy. Either has a valid YIN and income, write that TIN on the check copy.

IRM 3.21.263.5.4.1(17) added editing instructions for Form 3870, Request for Adjustment;

IRM 3.21.263.5.4.1(18) added instruction for application package when work is released.

17. Form 3870, Request for Adjustment: Edit the ITIN in the TIN box of line 1.
18. Always leave the entire application package, including items to be routed elsewhere (state returns, Forms 2848, Forms 1725 with attachments, etc.) together when releasing the work.

IRM 3.21.263.5.5(8) reformatted to indicate "Comments Field" instead of "Remarks Screen" is updated when revocation is complete.

8. When the revocation is complete, update the Comments Field to show why the ITIN was revoked. Use wording such as Form 4442 dated 01–25–15 from employee 5801XXXXX says merged to XXX-XX-XXXX.. Attach the documentation used to ask for the revocation to Form 9856, Attachment Alert, showing the original DLN of the ITIN application.

   CAUTION: If the Form 4442 is being routed to another area such as Entity, route Form 4442 to that appropriate area and do not complete Form 9856 for filing. If the Form W-7 DLN is older than 7 years from the current date and is not being routed to another area, mark the documentation with a red "C" for classified waste.

IRM 3.21.263.5.6.2 re-wrote entire SRT section.

1. 1. The ITIN Operations Manager designates tax examiners for the Secondary Review Team (SRT).).
2. The SRT pulls a sample of applications with ID flagged as questionable with orange tags (see IRM 3.21.263.5.3.4.4) from the "W-7 with Return" carts before the carts are released to Clerical for processing. Follow the steps below to pull the sample
   - Locate applications flagged with orange tags
   - Use a skip interval of 10 or less to select applications for secondary review
   - Pull applications and associated family packs from the cart
   - Batch applications in groups of 6-12 for secondary review

     NOTE: The Operations Manager may designate additional Forms W-7 for secondary review.

3. # Review the sample for questionable ID determination as follows:
   - Disassemble the entire family pack of applications
   - Arrange documents to allow viewing of the same type of document side-by-side. For example, place all birth certificates side-by-side.
   - Complete basic document examination using direct light, transmitted light, side light, magnifying classes, jeweler loupes, ultra-violet (UV) light, or the Mexican government special decoder (for Mexican matricula cards only) as needed to identify security features and to determine if any questionable characteristics are present.
   - Review all parts of the application package (Form W-7s, identification documents, tax returns, Forms W-2, envelopes, etc.) for questionable characteristics/discrepancies as well as patterns and trends. See the "Travel Document Examination Guide", the Immigration and Customs Enforcement (ICE) "Pocket Guide Reference to Document Security

Features and Printing Techniques", the Edison website, and the most recent edition of the "International ID Checking Guide." See also IRM 3.21.263.5.3.4.2, IRM 3.21.263.5.3.4.4, Exhibit 3.21.263-9, Exhibit 3.21.263-45, Exhibit 3.21.263-46, and Exhibit 3.21.263-47. The table below gives some relevant IRM sections, figures, and exhibits unique for specific documents. #

REMINDER: # REMINDER: Always review all current SERP alerts and Austin ITIN alerts. Note that the SERP alerts for Department of Homeland Security (DHS) alerts do not have expiration dates. Access the SERP and DHS alerts by opening SERP links in this order:
- SERP Home Page
- IRM Supplements
- ITIN Program #

NOTE: #NOTE: See SERP Alert 14A0431 for Salvadoran ID, 14A0368 for Guatemalan ID, and 13A0210 for Mexican ID. #

#If a ...	Then see the following reference(s) ...
Passport	o Figure 3.21.263–4 o Exhibit 3.21.263–7 o Exhibit 3.21.263–8 **REMINDER:** See the SERP alerts for the various countries. **NOTE:** If a Mexican passport, see also o Figure 3.21.263–15 o Figure 3.21.263–16 o Figure 3.21.263–17 o Figure 3.21.263–18 o Figure 3.21.26.-19
Visa/Border Crossing Card	o Figure 3.261.263–11 o Figure 3.21.263–12 o Figure 3.21263–13 o Exhibit 3.21.263–4 o Exhibit 3..21.263–10 o Exhibit 3.21.263–11
Mexican Voter Registration Card	o Figure 3.21.263-10
National ID Card (Consular or Mexican Matricula)	o Figure 3.21.263–9#

4. After the SRT review is completed:

If the SRT reviewer:	Then:
Agrees with the determination that the ID is questionable,	Forward the application to Clerical for processing.
Disagrees with the determination that the ID is questionable,	Flag (a manner determined by local management) and list the document number identified to be re-worked. Send the application to the designated team to review and re-work.

5. Enter the data from each family pack into the "*Orange Tag Secondary Spreadsheet*" approved by local management. The SRT maintains the spreadsheet database.
6. Designated teams daily receive re-work from the SRT. Employees on the designated teams review all of the ID associated with the family pack, the RTS Remarks Screen, and the SRT re- work request. After reviewing, follow the steps below:

If the Designated Team ...	Then ...

Agrees with the SRT questionable ID determination,	Re-work the application following any applicable Austin Alert and IRM procedures. Add the applicable statement to the RTS Remarks Screen from the list below:
	
	   o "Secondary Review-determined document not QID " , **OR**
	   o "Secondary Review-determined document QID"

Disagrees with the SRT questionable ID determination,	Return the application to the SRT to reach a consensus. If a consensus is not reached, forward the application to the designated manager for a decision.

7. Regularly review the data from the "*Orange Tag Secondary Review Spreadsheet*" by using various search criteria to identify patterns of questionable criteria.
8. Follow the steps below to review all applications flagged with red tags as having patterns (see IRM 3.21.263.5.3.4.4) on the "Form W-7 with Return" carts before they are released to Clerical for processing:
    o Locate the applications flagged with red tags
    o Pull the application and all associated applications (family pack) from the cart
    o Review the entire application pack to determine if the characteristics match a current alert
    o Send the applications for re-work as applicable
    o Forward tax return(s) to IVO as applicable

    o Forward applications to Clerical for processing
9. Process re-work from the Designated Team as follows:

If the Designated Team:	Then:
Agrees with Austin Alert determination made by the SRT,	Re-work the application following the Austin Alert and IRM procedures. Input the applicable statement to the RTS Remarks Screen from the list below: o "Secondary Review-determined application does not match Alert 201X-XXX" **OR** o "Secondary Review-determined application matches Alert 201X- XXX"
Does **NOT** agree with the Austin Alert determination made by the SRT,	Return the application to the SRT to reach a consensus. If a consensus is not reached, forward the application to the designated manager for a decision.

10. # The SRT reviews a sample of applications from "W-7 with Return" carts before the carts are released to Clerical for processing. This sample review is used to identify potential patterns of questionable documents by shared traits such as:
 o Form W-7 traits (for example, preparation style, font, entries)
 o Same addresses (streets, cities, states, geographic areas)
 o Same address characteristics (for example, PO Boxes, Suites, Apartments)
 o Same/similar dollar amounts on return entries (for example, AGI, ACTC, deductions, refunds, etc.)
 o Same Form W-2 companies
 o Same Form W-2 traits from different companies (for example, same address, font, information placement, etc.)
 o Identification documents and characteristics
 o Characteristics associated with alerts#
11. # Research applications associated with addresses identified on the RTS Multiple Address List. See IRM 3.21.263.5.6.2.1.#
12. . # When patterns of questionable characteristics are identified, consolidate potential scheme characteristics/discrepancies for the ITIN Operations Manager and the ITIN Analyst. Information should include common traits such as:
 o Document types and characteristics
 o Application package features including Form W-7 preparation, envelopes, family dynamics, filing status, dependents, etc
 o Tax return characteristics including Forms W-2, AGI, ACTC, itemized deductions, refund amounts, etc.
 o Address/geographical areas

       o Tax preparer information
13. Prepare and submit FA-DAS feedback to TAC in the manner determined by local management.

IRM 3.21.263.5.10.3(2) deleted actions taken by TAC employees on suspended case.

2. Requests may include:
   o A revoke ITIN action (including notification of deceased ITIN holder, or as a result of merge action, or Criminal Investigation advises ITIN was fraudulently obtained and should be revoked)
   o A *Missing Document Request (MDR)* -Applicant has not received their original supporting identification documentation back and it has been more than 60 days since the application was mailed.
   o "OFAC" status case referrals to "OFAC" status case coordinator.

IRM 3.21.263.5.10.5(6) added instructions to prepare Form 1725 for routing to Entity.

6. If the applicant requests an address change, use the table below.

If ...	Then ...
Applicant requests address change with no other information submitted (is NOT responding to information requested in CP 566),	Do NOT change address. Attach the address change request to the front of the suspense file to consider when the applicant responds to the suspense notices OR becomes R99 status. whichever occurs first.
Applicant requests address change AND is also responding to CP 566,	Input the address to RTS when ALL of the following are present: o ITIN document locator o number o taxpayer full name o old address (must match RTS address) o new address o taxpayer signature (taxpayer signature is not required when applicant uses IRS generated notice to inform of an address update). If the address change request is missing ANY of the above, Form 8822 is required. Update the Remarks Screen with the requested

| | address change and notate the missing information with entries such as address change req not signed, etc. After completing all required ITIN actions, prepare and attach Form 8822 from the taxpayer. Leave the Form 1725 and attachments in the batch.

Process the information submitted in response to the suspense notice. |
| --- | --- |

IRM 3.21.263.5.10.8(19) revised "Note" to include instructions to prepare Form 1725 for Form 8822 and routing.

19. Process white mail as follows:
    - o Select the appropriate option from the drop-down menu.
    - o Overlay the batch number on the *W-7 Preliminary Application Data Screen*.
    - o Address changes require clear and concise written notification that includes the taxpayer's full name, the old address, the new address and the ITIN. The taxpayer signature is not required when the applicant uses IRS generated notices to inform of an address update. For example, if an ITIN notice is used by the applicant to provide a response, the old address is replaced with a new address, change the address.

      CAUTION: If any of the elements listed above is missing, Form 8822 is required. Update the Remarks Screen with the new address, identify the missing element, and note that the correspondence was forwarded to Entity to request Form 8822.

      NOTE: Complete and attach a Form 1725 to the Form 8822 for routing to Entity for processing.. If the account is in assigned status, requests CP 565 re-issuance, and enclosed Form 8822, notate the Form 1725 for Entity to return the case to ITIN to update RTS and issue the CP 565 once the Form 8822 is processed by Entity. Update the Remarks Screen with the new address and note that Form 8822 was sent to Entity for processing. Leave the Form 1725 with attachments in the batch for clerical to strip and route.

    - o Edit the DLN in the top right margin.
    - o Edit the ITIN in the top center margin if status is Assigned or an "R" in the upper left corner if Rejected.
    - o If no action is required, classify the document by placing a "C" across the entire page.

EXCEPTION: Do not classify IRS forms or notices from outside of ITIN (unless Form 8822 or Form 4442). Attach the letter behind the form and pull for Lead.

IRM 3.21.263.6.1.5(3) deleted Beijing from the list of U.S. Embassy Tax Attache offices.

3. U.S. Embassy Tax Attaché employees in , Frankfurt, London, and Paris review all approved document types (original or certified by the issuing agency) for all applicants who appear in person to ensure the ID meets the established criteria for validity. See IRM 3.21.263.5.3.4.4 #. If no discrepancies are found, consider the ID valid. Photocopy the ID for attachment to the Form W-7. If discrepancies are found, return the Form W-7 and ID to the applicant advising that the ID does not meet established guidelines and the Form W-7 is not acceptable. Advise the applicant to submit acceptable ID from the list of 13 documents. See IRM 3.21.263.4.6.

   CAUTION: If the applicant insists on submitting the invalid ID and Form W-7, photocopy the ID and return the original/certified ID to the applicant. After the applicant has left the area, prepare Form 4442 clearly listing the discrepancies identified and attach to the Form W-7 package.

IRM 3.21.263.6.1.24(2) revised countries which do not require visa for entry into the U.S. to include Bermuda.

2. When reason for applying box "f" is selected, a valid U.S. visa (F1, F3, J1, M1, M3, or O1) is not required for applicants from Canada, Bermuda, or Mexico. . If the visa information is the only entry preventing assignment of the ITIN for these applicants (R 18 condition), refer to SP ITIN Operation for override action.

IRM 3.21.263.6.1.25(1) revised the definition of an acceptable signature.

1. This is a required entry. Verify that the signature matches the signature on the substantiating documentation. If the document must be re-signed in your presence, use white-out or white tape to cover the incorrect original signature. Have the applicant initial the correction to the left of the line and re-sign. Faxed and photo-copied signatures are acceptable. Electronic signatures are not acceptable. **#** ███████████ **#**, request the applicant to complete a new Form W-7.

IRM 3.21.263.8.3.1(3) reformatted "Note" to correct Form W-7 (COA) spelling. Also deleted "Exception" about notice generating only to CAA if CAA is a financial institution;

IRM 3.21.263.8.3.1(3) "Tax Return Attached" revised instructions for Form 1040PR;

IRM 3.21.263.8.3.1(3) "Is the name on the W-2 the Same on the Tax Return?" added a" Note" to require the name on the Form W-2 match the primary or secondary name on the attached return;

IRM 3.21.263.8.3.1(3) "Number of W-7 Associated to the Tax Return" revised to make return plural and select the number of Form W-7s associated to the tax return.

3. The content of the *Preliminary W-7 Application Data Screen* includes the following:

Preliminary W-7 Application Data Screen Content	Description	Comment
Batch Number	Enter the batch number. This is an 11 digit number that is located on the Batch Cover Sheet. The elements of the batch number include the following: o Julian Date = Batch Creation Date o Campus Location (NN 20 = Austin Submissions Processing Center) o Cart Number (NNN) o Slot Number (NN) o List Year (N)	If the batch number is not entered, or is entered incorrectly, the system will display and error message.
IRS Received Date	Enter the Received date as stamped on Form W-7 in MMDDYYYY format. MM values = 1 to 12 DD values = 1 to 31 **CAUTION:** Once the application is submitted this	If the IRS received date is missing from the Form W-7, use the received date stamped on the tax return or other application(s) in the same family pack. If no IRS received date stamp is found, choose the earliest of these 3 dates and enter as the received date:

	field can not be changed.	a. Postmark date on envelope b. Signature Date c. Today's date minus 10 days.
W-7 Year	Refers to the Form W-7 revision year. Select the year of the Form W-7 from the drop-down box. If the Form W-7 year is before 2002, select "Other Year". **NOTE:** If more than one revision year is present on Form W-7, select the latest year.	The *W-7 Application Input (Other Year) Screen* will generate if "Other Year" is selected from this drop down box and all of the other required information for the *Preliminary W-7 Application Data Screen* is entered and passes system validations. This screen has limited fields for entry which include the following: ○ Remarks ○ Applicant Legal Name ○ Applicant Name at Birth ○ Applicant Mailing Address ○ Applicant Foreign Address **NOTE:** Once these fields are entered the application will be rejected (R 25).
Single or Family Pack?	Refers to the input of either a single Form W-7 application or a group (Family Pack) of related applications that are associated with a tax return. Select one of the following from the drop down box: ○ Single ○ Family Pack	
Is this the first W-7 in Family Pack?	Select the appropriate radio button **Yes** or **No** in	Selection is based on the application that is being

	response to the question.	entered.
DLN of First W-7 in Family Pack	The DLN is a 14 digit number that is assigned to each application once it has been processed through the RTS. The elements of the DLN are as follows: ○ FLC: 20 (Austin) ○ Tax Class: 2 ○ Doc Code: 94 = W-7 (English) ○ Doc Code: 92 = W-7 (Spanish) ○ Julian Date: XXX-Batch Creation Date ○ Block Series: 000-299 without return and 300-999 with return ○ Serial#: XX (00-49) ○ List Year: X	This field is available only if the response to the preceding question is "No". The system will auto-populate the DLN of the next Form W-7 in the family pack after the first Form W-7 application has been submitted.
Notice/Correspondence Language	Select one of the following from the drop down box based on the type of Form W-7 in hand: ○ English ○ Spanish	This field determines the language of any ITIN notices issued to the applicant.
Dependent Mailing and Foreign Addresses Same As Primary	This field is enabled for Family Pack applications. Select the appropriate radio button **Yes** or **No** based on the information on Form W-7.	If the address information for the dependent is the same as the primary (or first application in the Family Pack), selecting "yes" will allow the dependent address fields to auto-populate.
Submission Source	This field identifies the originator of Form W-7. Select one of the following from the drop down box: ○ Applicant Direct ○ Acceptance Agent ○ Certified Acceptance Agent	The Submission Source determines who receives ITIN related correspondence/ notices: ○ If "Applicant Direct" is selected, the system will generate correspondence to

	o IRS Office **NOTE:** Choose IRS office when: FA-DAS is attached, **OR** Form W-7 "FOR IRS USE ONLY BOX" shows IRS employee number, **AND** TAC received date stamp is present. **OR** IRS tax attaché received date stamp is present. See IRM 3.21.263.5.3.5.1.	the applicant using the mailing address for Form W-7. If the application is submitted by a "Delegate", the submission source will be treated as Applicant Direct. o If "Acceptance Agent" is selected, enter the EIN in the AA EIN field. If the EIN is invalid, follow the RTS response: *"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct. ".* If RTS determines the AA is a CAA, change the submission source to "Certified Acceptance Agent". The field "AA/CAA Office Code" is required when an AA/CAA EIN is present. Follow the RTS response *"The AA/CAA Office Code found in the manual input box is not valid. Please enter a valid code or select 'Not Found' from the AA/CAA Office Code drop down".* **NOTE:** Refer to Form W-7(COA) to determine if the

		application is a CAA submission. If no Form W-7(COA) is attached, review the bottom of the Form W-7 to determine if submitter is a CAA or AA.-
		o If Certified Acceptance Agent (CAA) is selected, correspondence is generated to both the applicant and the CAA using the applicant's mailing address and the CAA's address. **EXCEPTION:** o Select "Yes" or "No" to the RTS query *"Valid CAA Certificate of Accuracy attached?"* Enter the EIN in the "CAA EIN" field. If RTS determines the CAA is an AA, change the submission source to AA. o If "IRS Office" is selected, the system will generate correspondence to the applicant using their mailing address.
Tax Return Attached?	Select one of the following from the drop down box: o Yes, but attached to the Single o Yes, but attached to	Select "**Yes**" if box "c" applies, and multiple returns are attached for the applicant and the date of

	the Family Pack
	   o No
	
	CAUTION: Form 1040NR with entries on any line (for example only line 22 is completed) should be considered a valid return. Do not reject.
		entry matches at least one of the tax return periods.
		
		Select "**No**" when any of the following conditions apply:
		
		   o A tax return is not present, or
		   o The applicant is not listed on an attached tax return, or
		   o You can not confirm that the person on an attached tax return is the same person on the Form W-7, or
		   o Box "c" applies and date of entry is after the tax period of attached tax return listing the applicant. Enter in Remarks, "DOE after year of tax return"
		
		   o Form 1040PR is attached as these applicants qualify for a SSN. Enter " Form 1040PR " in the Remarks Screen. Flag the case for the lead to override and change the R 17 to R 07
		
		   EXCEPTION: If the non-resident alien is a bonafide resident of Puerto Rico (i.e. current mailing address in Puerto Rico), select

		" yes." as these applicants qualify for an ITIN.
Does Applicant Name Match Tax Return?	Radio button selections are **Yes** or **No**. **CAUTION:** Do **NOT** select "No" for any reason as an incorrect status will generate. See preceding instructions for "Tax Return Attached?"	Always select "Yes" to confirm that the applicant is listed on the tax return. Applicant must be listed on at least one of the tax returns in a "dual status" same year tax package.
W-2 Attached?	Radio button selections are **Yes** or **No.**	Select "Yes" or "No" as appropriate. Select "yes" if any of the following proof of income is present on an attached return: - o Form W-2 - o Form W-2C - o Form 4852 - o Pay stub (a single pay period with year-to-date totals is acceptable) - o Bank statement showing income is being deposited into taxpayer's account Select "no" if the income documents listed above are not present.
Is the name on the W-2 the Same on the Tax Return?	Radio button selections are **Yes** or **No.**	Select "Yes" if the Form W-2 name matches the name of the primary or secondary filer on an attached tax return.

		Select "No" if the Form W-2 name differs, is altered, or has been whited-out. **NOTE:** If the applicant attaches Form 1040NR, the reason for filing is " b " and the W-2 name does not match the return, flag the case for the Lead to override the status to S 50. Update the Remark Screen to show the W-2 name did not match the return.
Tax Return Type	Select one of the following from the drop down box for the earliest tax return year on which the applicant is claimed: o 1040 o 1040A o 1040EZ o 1040NR o 1040NR-EZ o 1040X	Choose the tax return type for the return annotated "dual status". If both or neither is annotated ("dual status" statement attached), choose Form 1040NR.
Tax Return Year	Enter the tax return year. If multiple tax returns are attached enter the earliest tax year for the applicant. **EXAMPLE:** Single Form W-7 applicant has returns attached for 2012 and 2013. Enter 2012. **CAUTION:** The tax year for individual members of a Family Pack may be different. **EXAMPLE:** Tax returns are attached for 2011, 2012. and 2013. Primary applicant is listed on all returns. Enter 2011 for the	Enter any year from the previous 12 years up to the present year. If tax return is earlier than 12 years, input the earliest year RTS will accept.

	primary. A dependent is listed only on the 2012 and 2013 return. Enter 2012 for the dependent.	
Is the Tax Return Valid?	Select the appropriate radio button **Yes** or **No**.	Select "No" only if the return does not have any information to establish a tax reporting or filing requirement (no tax liability). Otherwise, select "Yes". Select "yes" even when you have a family pack and multiple returns are attached (at least one must be valid) but the dependent W-7 applicant is only listed on an invalid return). See IRM 3.21.263.5.3.2 for more information on valid tax returns.
Invalid Tax Return Reason	If the answer to the preceding question is **No**, the system will enable the drop down box below. Select one of the following: o Tax return not signed **NOTE:** This is no longer a valid selection. o Cannot calculate tax liability on the tax return (no numbers present or zeros on all lines). Note: Tax return includes schedules and attachments.)	Be careful when reviewing Form 1040NR. If any entries are present (i.e., Line 22), the return is valid.
Number of Additional Tax Returns Attached	Select one of the following from the drop down box: o 0	Pertains to additional tax returns that list the applicant.

	o 1 o 2 o 3 o 4 o 5 o 6 o 7 o 8 o 9 o 10	
Number of W-7 Associated to the Tax Return(s)	Select one of the following from the drop down box based on the number of Form W-7 applicants that are associated to the tax return(s): o 1 o 2 o 3 o 4 o 5 o 6 o 7 o 8 o 9 o 10	o For single applications, select 1 o For family packs, select the total number of Forms W-7 present in the family pack.
IRS Office Employee Badge Number	This field will be enabled when the submission source of the application is "IRS Office".	Enter the IRS employee badge number from Line 2 of the *For IRS Use Only Box* on Form W-7. The badge number represents the IRS employee who received the application and reviewed the documentation at the TAC. Format consists of two boxes with seven spaces: two in the first box and five in the second box with a dash in between. If the TAC employee omitted their badge number but

		additional information on the application, such as a TAC stamp and information in the *For IRS Use Only* box clearly indicates that the application was received from a TAC, enter the number as all zeros. If the ID number is greater than seven, use the last 7 digits.
Next	Click on this button to process the information on the W-7 Preliminary Application Data Screen.	If the information on this screen was entered correctly, the system will direct you to the W-7 Application Data Screen to continue entering the application. If the information on this screen was not entered correctly the system will prompt you to reenter the required 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?"	Click the Okay button and the system will direct you back to the ITIN Home Screen or, Click the Cancel button and the system will return you back to the current screen.

IRM 3.21.263.8.3.2.2(1) "Reason for submitting W-7 IRM 3.21.263.5.3.5.2" revised "Exception" to select appropriate reason from RTS when applicant fails to check the box on Form W-7;

IRM 3.21.263.8.3.2.2(1) "Exception" revised instructions for the military overseas applicants.

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	The remarks field is used to enter information not captured on any other ITIN RTS field during initial input or during editing. See Exhibit 3.21.263-49 for a listing of common RTS acronyms and meanings.

Begin all entries in this field with the actual date that you are entering the remarks in MMDDYY format and end the entry with two slashes (//). For example, if today is 013115, begin the entry with "013115 Remarks //"

NOTE: If instructions state the actual text for an entry to the Remarks Screen and the text is in quotation marks, input the text exactly as shown.

Reasons for inputting Remarks include:

  o Exception document is incomplete or invalid (for example, LLC EIN missing, 2a missing Form 8233, etc.)
  o SEVP documentation incomplete, for example, SEVP letter is not dated or signed
  o Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3
  o Driver's License annotated "Not for ID Purposes" -
  o MDR inquiries -IRM 3.21.263.5.9.7
  o Form 8821 (TIA) - IRM 3.21.263.5.3.5.17
  o 1040 PR / SS tax return attached - IRM 3.21.263.8.3.1
  o Questionable Documents - IRM 3.21.263.5.3.4.4 #
  o 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. Make entries such as *marriage license received,* etc. **NOTE:** Enter the document type and document code (if applicable) for any additional valid and current original or copy of ID that is certified by the issuing agency.
Reason for submitting W-7 IRM 3.21.263.5.3.5.2	Choose one of the following check boxes: 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 **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".
	NOTE: If Military Overseas is annotated, refer to "Exception" field below.
	Enter the *Reason for Submitting W-7* as listed by the applicant.
	EXCEPTION: If applicant provides a valid tax return but failed to check a reason box for applying select the reason for applying by editing Form W-7 and enter on RTS. When in doubt, see your Lead.
	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.
Other	Enter the other reasons for submitting a W-7 Application
	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.
Exception	Choose one of the following from the drop down box:
	o Exception 1. Passive income (Treaty benefits or third party withholding)
	o 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. Form 9363. - Military Overseas- Application is for a Spouse/Dependents of military personnel on a foreign base. Tax return and date of entry are not required. - 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. This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box. 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". If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23). **NOTE:** Slovakia and Slovak Republic are the same country.
Has the exception documentation been	Choose the appropriate check box,

verified? **NOTE:** Only applies to exception criteria.	Select "yes" when any of the required exception documentation has been provided for the exception being claimed. If multiple documents are attached, only one has to be valid. Select "no" when none of the required exception documentation has been provided. Select "no" when invalid exception documentation is attached.
Treaty Country	Select if Reason "a" is claimed. Choose the appropriate treaty country from the drop down box. **NOTE:** Slovakia and Slovak are the same country.
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.	Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected. Otherwise, leave blank 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. 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.
Middle name of U.S. citizen/resident alien	Enter the middle name of U.S. citizen/resident alien See *First Name of U.S. citizen/resident alien* above
Last name of U.S. citizen/resident alien **NOTE:** do not enter	Enter the last name of the U.S. citizen/resident alien. See *First Name of U.S. citizen/resident*

suffixes if present	*alien* 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. See *First Name of U.S. citizen/resident alien* above

IRM 3.21.263.8.3.2.11(1) "Applicant Signature" revised to include a hyper link to the signature instruction and deleted the "Exception".

1. Use the table below to make entries from this area of the Form W-7.

W-7 Application Input Screen Content	Instruction

Applicant Signature	Choose one of the following from the drop down box:
	
	   o Applicant
	   o Parent
	   o Court Appointed Guardian
	   o Power of Attorney
	   o None
	
	If the relationship is not specified and can not be determined by supporting documentation, select "None".
	
	 REMINDER: see IRM 3.21.263.5.2.3.15 for faxed, photocopied, or electronic signatures.
	
	Always accept the signature as being from the person indicated by the box checked unless evidence to the contrary is present. For example, if the "parent" box is checked on Form W-7, and there is evidence that the signer is not the parent (i.e., birth certificate, tax return), select "None" in the *Application Signature* drop-down box. Otherwise, accept signature as valid parent's signature and enter the parent's name in the delegate field on RTS.

If the parent's name is present on Form W-7 but not legible, enter "not legible" in the delegate field. If the application is TAC or CAA reviewed, accept the signature as valid.

CAUTION: Form 2848 representative information in Line 2 and Part II (Declaration of Representative) with designation "f" selected must be immediate family only (spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister). See IRM 3.21.263.5.3.5.17. If review of the application package allows you to determine that the delegate's relationship to the applicant is not any of those listed above, or if you are unable to determine the relationship of the delegate to the applicant, reject the Form 2848. Reject by selecting "Power of Attorney" in the RTS Application Signature drop-down box and selecting "*no*" to "Valid Legal Document supporting Court-Appointed Guardian or Power of Attorney received?"

NOTE: Form 1040 and birth certificates can be used to determine the relationship between the delegate and applicant. Uncles and other family members can be designated a representative by a court appointed guardian of the applicant, but court papers must be attached.

NOTE: Form 8821, Tax Information Authorization **Can not** be used to sign Form W-7, tax returns, or any other documents for the applicant. The Form 8821 is for information authorization only and the data from this form will be input in the "Remarks" field. The Form 8821 must state for ITIN/Form W-7 purposes.

NOTE: If applicant has signed for themselves but attached a valid POA, treat as information only. Select applicant as the signatory from the drop down box. Enter POA name in remarks field. If a parent has signed for a minor applicant but attached a valid POA, treat as information only. Select "parent" as the signatory from the drop-down box. Enter POA name in the Remarks Screen.

W-7 Application Input Screen Content	Instruction
Date Signed	Enter the date signed in MMDDYYYY format. MM values= 1 to 12

	DD values= 1 to 31
	If the application was not dated, use the following to determine the date to enter:
	o If there is no date signed, enter the received date. o If no received date is present, use the postmark date on the attached envelope. o If no postmark date is present, use today's date minus 10 days.
Phone Number	Enter the applicants phone number as provided on Form W-7. This entry is only required on initial input of the W-7 application if provided by the applicant. If this information is subsequently provided in response to correspondence, it is not necessary to capture this information. If the area code is missing, enter "000" before telephone number.
Delegate Name **CAUTION:** Do **NOT** enter a delegate name until it is substantiated.	Enter the name of the parent or delegate appointed by the applicant. If parent was selected, name was not typed in the delegate box and correct name can not be determined from the signature box or attached documentation, enter "not legible". If delegate name is illegible, research attached supporting documentation, and if found, enter as appropriate. If not found enter "not legible"
Valid Legal Document Supporting Court-Appointed Guardian, Power of Attorney (POA) Received?	Choose the appropriate radio button **Yes** or **No** to confirm if a valid legal document has been submitted The radio button is enabled only if Court Appointed Guardian or POA, is selected as signature. **CAUTION:** All Form 2848 with a received

	date of 3-2-2012 or later must use Form 2848 revision dated October 2011 or March 2012. Any other Form 2848 version is invalid. Select *"no"* to the query V"alid Legal Document Supporting Court-Appointed Guardian, Power of Attorney (POA) Received?" Input comments to the Remarks Screen such as *"POA John Smith invalid per used old Form 2848."*
	If the relationship is specified and there is no evidence to the contrary, specify the relationship on RTS as POA or Court Appointed Guardian by selecting the appropriate radio button, but do not enter a delegate name until it is substantiated with required documents.
	When Form 2848 is submitted after initial Form W-7 processing, add information to *Remarks* but do not revise the signature area of Form W-7 with the information from Form 2848 unless this was one of the system identified conditions preventing assignment (i.e., S 14).
Submit	Click on the Submit button to trigger system input validation. o If all business rules and validations passed but the system identifies a potential duplicate W-7 record, the system will direct you to the **W-7 Potential Duplicate Record Screen.** o If all business rules and validations passed, the system will direct you to the **Temporary W-7 Status Screen.** o If all business rules and validations failed, the system will prompt the user to reenter the missing information in order to continue to the Temporary W-7 Status Screen.
"Back to Preliminary	Click on this button to return to the Preliminary

W-7 Data" Button	W-7 Data Page
"Back to Top" link	Click on this link to return to the top of the page.

CAUTION: If the "Names" Search screen appears after submitting an application, correct the address:

- o Click on "Back"
- o Check for abbreviations in the city. If found, spell out the city name (replace "Ft Worth" with "Fort Worth".,
- o Check for typos in the city/state/zip fields of Line 2 by comparing to Form W-7, tax return, W-2s, envelopes, etc. If typos are found, edit Form W-7 as needed, enter corrections in RTS, and re-submit.

Exhibit 3.21.263-5 revised to delete Beijing .from the list of U.S. Consular Offices Abroad.

City	Address	Phone/Fax	Time Difference EST.
Frankfurt	United States Consulate Internal Revenue Service Giessener Strasse30 60435 Frankfurt am Main Germany	(49)(69)7535-3811 Fax: (49)(69)7535-3803	+6
London	United States Embassy Internal Revenue Service 24 Grosvenor Square London, W1A 6AE United Kingdom	(44)207-894-0476 Fax: (44)207–495-4224	+5
Paris	United States Embassy	(33)(1)4312-2555 Fax: (33)(1)4312-	+6

		4752	
	Internal Revenue Service 2 Avenue Gabriel 75382 Paris Cedex 08 France		