

## IRM PROCEDURAL UPDATE

**DATE: 01/06/2015**

**NUMBER: WI-03-0115-0054**

**SUBJECT: FIRPTA; Exceptions 1 and 2; UND Mail; TAC Certification**

**AFFECTED IRM(S)/SUBSECTION(S): 3.21.263**

**CHANGE(S):**

**IRM 3.21.263.4.6(7) changed choice to "SSA Reject Letter" to match RTS.**

7. In addition to supporting identification documentation, applicants will also be required to submit documentation to support any exception (in lieu of filing a tax return) criteria claimed on Form W-7. The exception documentation may vary based on the specific exception claimed. Examples of exception documentation include the following:
- Partnership agreement
  - Bank letter
  - Letter from withholding agent
  - Employment letter/contract
  - Letter of invitation for speaking engagement
  - Form 8233
  - SSA Reject Letter (also referred to as a SSA denial letter)
  - Letter from educational institution
  - Form W-8BEN
  - Copy of contract of sale or similar mortgage loan documentation
  - Form 8288 Series
  - Form 13350

**IRM 3.21.263.5.2.1.5(5) revised to say Letter 3793 or Letter 3794.**

5. Listed below are additional batching guidelines. Use all that are applicable to a batch while processing.

<b>No.</b>	<b>Batching Guidelines</b>
1	Keep track of the volume and type of work (e.g., Form W-7 with returns, CP notices, etc.) that you batch to maintain batch count integrity.
2	Expedite all batch sorts with a received date older than what is currently being worked on the Tax Examiner floor. Generally these are from other areas, such as TAC, or items needing to be re-

	<p>batched. Check "Expedite" on the batch slip and place on a separate cart to be entered into RTS and delivered for priority handling to the Tax Examiner.</p> <p><b>NOTE:</b> Expedite dates are posted daily and vary during peak processing time.</p>
3	<p>Discovered Remittance: If at any time a remittance (negotiable check or money order) is discovered during batching, immediately bring the remittance and all related forms to your lead or manager for further processing. If the lead or manager is not available, place the application in the designated secured location. The lead or manager will check the designated secured location daily for remittances and take appropriate action. This includes remittances discovered with state returns.</p>
4	<p>Statute Returns: These are Form W-7 cases received with statute 1040 tax returns. Batch these as "Form W-7 with return" or "Form W-7SP with return" and place on the "statute" cart for processing. Refer to IRM 3.21.263.5.2.3.10.</p>
5	<p>Batch any Form W-7 marked as "second request", "reference number/dln", "copy", or "duplicate" as correspondence.</p>
6	<p>Batch any Form W-7 copy that is marked "CIS" (for Correspondence Imaging System) as a new receipt.</p> <p><b>NOTE:</b> CIS copies do not require an additional date stamp. Use the date already present on the copy.</p>
7	<p>Staple two or more Form W-7 for the same person together and count as one.</p> <p><b>CAUTION:</b> Check the spelling of the name and birth date to ensure it is the same person.</p>
8	<p>Foreign Investment in Real Property Tax Act (FIRPTA) related applications can be identified by the following:</p> <ul style="list-style-type: none"> <li>○ Form 8288, Form 8288-A or Form 8288-B attached,</li> <li>○ Reason box "h" is checked on Form W-7 and one of the above stated items is attached,</li> <li>○ Exception 3 or 4 is noted,</li> <li>○ Letter 3793 or Letter 3794 is attached,</li> <li>○ Sales contract, property deed or other evidence of a real property purchase is attached.</li> </ul> <p>Place all FIRPTA related applications in the designated FIRPTA basket.</p> <p><b>NOTE:</b> This includes FIRPTA cases pulled from the suspense</p>

	wall for any reason.
9	<p>Staple multiple copies of the same return (i.e., tax year) for the same taxpayer together.</p> <p><b>CAUTION:</b> Place Form 1040X on top if present. Edit all but the top return or one with original signature as "COPY".</p>
10	Leave correspondence/CP Notices from other functional areas (CP 11, CP 12, CP 13, CP 14, CP 54, etc.) attached. These may be found behind the Form W-7.
11	<p>Remittance Mail - Boxes with remittance mail are generally labeled "With Remit \$". If a copy of a check with a DLN written on it is attached, then detach, fold in half and staple to the front of the first page of the corresponding return (do not cover the entity section of the return). There should be a \$ sign on the upper left side of the return (if missing, add it). When the batch is complete, put a dollar sign (\$) on the folder to indicate the check copies are present.</p> <p><b>NOTE:</b> The DLN for checks is different than the DLN for ITIN Processing. The format for the Accounting DLN is 20000-000-00000-0. The first two digits represent the campus of origin (20 = Austin).</p>
12	<p>Assemble the application package with the Form W-7 first, then attachments such as signature and disclosure authorizations (e.g., Form 2848, Form 8821, court papers) and IRS letters and notices from other departments.</p> <p><b>REMINDER:</b> Place original and/or certified copies of supporting ID in a single envelope and securely associate to the related Form W-7 package. Ensure the ID is not damaged by actions such as stapling it to the Form W-7.</p> <p><b>CAUTION:</b> Supporting documentation may be located behind the tax return. If found, place behind the related Form W-7 for that particular applicant. If the documents are not related to any of the applications place behind the first Form W-7.</p>
13	If a return or attached statement is identified as "dual status", attach "dual status" return in front of any attached return for the same tax year.
14	<p>Refer the following issues to your Lead for proper routing:</p> <ul style="list-style-type: none"> <li>○ All credit or debit cards identified in the application package (e.g., Visa, Mastercard etc.), along with the application and all attachments</li> </ul>

	<ul style="list-style-type: none"> <li>○ Form W-7A (Pertains to adoptions. Do not batch)</li> <li>○ OFAC</li> <li>○ Disclosure issues</li> <li>○ Questionable documents</li> <li>○ Form 3210 - If discovered while batching, verify that the document in question on Form 3210 is attached before signing and dating the form. Leads will ensure the acknowledged copy is mailed back to the originator and the file copy is returned to Extraction for maintenance.</li> </ul>
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**IRM 3.21.263.5.2.3.8(1) revised for UND ID and to add exception for R99 packages.**

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

If ...	Then ...
<p>Original supporting identification documentation or copies certified by the issuing agency are attached,</p> <p><b>EXCEPTION:</b> If the R99 application package contains ID that was returned as undeliverable, prepare a confidential envelope (E-20) and send the ID to the ITIN storage team. Follow these steps (use only blue or black non-erasable ink):</p> <p>(1) Write "passport " in the upper center top of the envelope if <b>ANY</b> of the documents are a passport. If no passport is enclosed, do not write an entry.</p> <p>(2) In the left center of the envelope, write all applicable information present for the primary taxpayer (usually the primary applicant) in three lines as shown below.</p> <p><b>NOTE:</b> if processing a family pack, write " Family Pack" in</p>	<p>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.</p> <p><b>CAUTION:</b> If the envelope is labeled "Family Pack ID", complete the local tax examiner action sheet to return the envelope to the tax examiner.</p> <p><b>NOTE:</b> 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.</p>

<p>the top center above the primary's information.  * Applicant's name (last, first, middle) and date of birth  * DLN and TIN (if available)  * Document codes (specify type if not one of the 13)  (3) Below these entries in the middle of the envelope, write the dependent(s) information in sets of 3 lines each as shown below:  - Applicant name (last, first, middle) and date of birth  - DLN and TIN (if available)  - Document codes (specify type if not one of the 13)</p> <p><b>REMINDER:</b> The envelope should have a listing for each person with ID enclosed.</p>	
<p>Form 9856, Attachment Alert is present,</p>	<p>Detach for routing to Document Retention (Files).</p>
<p>An addressed envelope containing a completed Form 14413 with original or certified copies of ID is present,</p>	<p>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.</p>
<p>A completed Form 14415 is present and attached to an addressed envelope containing an original passport,</p>	<p>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.</p>
<p>Loose Income Substantiating Document(s) are received after the tax return has been released to the pipeline,</p>	<p>Route document(s) to Document Retention (Files).</p>
<p>Check copies are attached,</p>	<ul style="list-style-type: none"> <li>o Return should have a dollar (\$) sign on upper left corner. If missing, annotate.</li> <li>o Detach for routing to Accounting if an Accounting DLN is on the check copy. The check copy must also have the</li> </ul>

	<p>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.</p>
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,	<ul style="list-style-type: none"> <li>o Detach the state return. These returns will be sent to the appropriate state for processing.</li> <li>o If there is only one copy of Form W-2, Detach from state return and attach to federal.</li> <li>o Follow Discovered Remittance procedures for live checks.</li> </ul>
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,  <b>NOTE:</b> 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. # [REDACTED] #
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  <b>REMINDER:</b> 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.  <b>NOTE:</b> 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 (as determined by local management).	Give to your lead for handling.

**IRM 3.21.263.5.3.4.2.4(1) and (4) and (5) revised to perfect mailing instructions and added hyper link to Form 14433.**

1. If you have received original supporting identification documentation with the application, it is to support an entry on Form W-7. After you have completed entering all application information into RTS and the account is assigned, rejected, or suspended for other than questionable ID (S 02) or Form W-2 name mis-match (S 50), you must return all original supporting identification documentation and certified copies from the issuing agency to the applicant.

**NOTE:** When applicants suspended for S 02 status request (by Form 4442 or correspondence) the return of their supporting ID, review the ID for questionable traits (see IRM 3.21.263.5.3.4.4). Copy both sides of all ID showing information on both sides and return the ID to the applicant. Update

the Remarks Screen to show:

- Actions taken with entries such as *returned driver license and birth certificate per Form 4442, etc.*
- Whether ID is valid/invalid
- Any questionable characteristics identified (make entries such as *MX VC has different fonts, no hologram, etc.*)

2. Process the work as follows:

- a. Prepare separate envelopes for the two following categories of supporting identification documentation:
  - Original or certified by issuing agency supporting ID for assigned, rejected, and suspended (not QID) applications
  - Original or certified by the issuing agency supporting ID for applications suspended for QID or Form W-2 name mis-match (S-50) response.
  
- a. Complete (enter DLN, name and address) and print Form 14433 (see Exhibit 3.21.263-51) for each envelope containing original or certified by issuing agency supporting ID. Access this form template at Form 14433. Verify that the name, address, and DLN are correct on Form 14433.

**CAUTION:** Make sure taxpayer data other than the name and address is **NOT** visible through a window envelope. For example, Form 14413 and Form 14415 must use envelopes without windows if Form 14333 is not used to address the envelope. The same envelope can be used to return both non-questionable/non-W-2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope.

- QID/S 50: For envelopes containing documents from applications suspended for QID or Form W-2 name mis-match (S 50), secure Form 14433 to the **OUTSIDE** of the envelope.

- Not QID: For envelopes containing documents for assigned, rejected, suspended (not QID) applications, insert Form 14433 **INTO** the envelope.

**REMINDER:** Only original documentation and certified copies from the issuing agency are returned to the applicant. If the applicant requests that their notarized copy be return to them, make a copy for the file and return the applicant's document.

2. Using the mailing address from the Form W-7 application, the tax examiner will address the envelope to return the original supporting identification documentation to the applicant.



- Write legibly and do **NOT** address the envelope in red ink.
- Envelopes must be printed using block letters (not cursive).
- All letters must be capitalized (uppercase) without punctuation.
- Ensure that you use the appropriate format (domestic or foreign) for addressing the return envelope. In most circumstances for domestic addresses, the first line contains the applicant's name, second line contains the applicant's street address, and the third line contains the applicant's city, state, and zip code.
- The foreign address format differs from the domestic format. Refer to Figure 3.21.263-19.
- When mailing overseas, use the proper size envelope to ensure delivery.

## Text Only Link

### Domestic Address

<p>Internal Revenue Service ITIN Unit – Stop 6090 PO Box 149342 Austin, TX 78714-9342</p> <hr/> <p>Official Business Penalty for Private Use, \$300</p>	<p>POSTAGE AND FEES PAID IRS PERMIT NO. G-48</p>
<p>JEFFREY SPRUCE 378 TAFT ST MEMPHIS TN 38101</p>	

### Foreign Address

<p>Internal Revenue Service ITIN Unit – Stop 6090 PO Box 149342 Austin, TX 78714-9342</p>	<p>POSTAGE AND FEES PAID IRS PERMIT NO. G-48</p>
<p>ROBERT AVOCADO AV LAGUNAS DE CHACAHUA 29 COLONIA SAN JUAN 32088 JUAREZ CHIH MEXICO</p>	

**The postal codes for some countries are NOT entered at the end of the city/state line. Follow the formats provided in the Foreign Address job aid.**

**Enter the country separately on the last line; use all capital letters**

Figure 3.21.263-8

### Example of Addressed Envelope

3. All individual identification documents in a family pack from applicants with the same Form W-7 mailing address must be returned in a single envelope. Use an envelope that closely matches the size of the item(s) being returned. For example, if returning only a driver license, use a standard letter envelope

(size 9 1/2 X 4). If returning a birth certificate that was received folded, then return it folded in the envelope closest to the size of the folded document. The envelope should be addressed to the primary applicant. If the primary does not have a Form W-7 application, return family pack ID in the following manner:

- Address the first name line of the envelope to the primary, for example, Charles Oak
- Address the second name line of the envelope to the family member with the ID being returned, for example, Joe Maple, Sue Willow, David Pine
- Use the address of the applicant's Form W-7.

**EXCEPTION:** If an applicant is 18 years or older and no legal papers (Power of Attorney or Court Order) are attached designating someone else to act on their behalf, prepare a separate envelope for them.

**CAUTION:** If the applicant attached a self-addressed stamped envelope, prepaid express mail or courier envelope with their application, place the original/certified copies of ID in this envelope. If this envelope has no return address, edit the ITIN mail address as the return address:

Internal Revenue Service  
ITIN Operations  
PO Box 149342  
Austin, TX 78714-9342

4. See Exhibit 3.21.263-51, "Form 14433". Form 14433 is available as a template ("fillable file") at the link [Form 14433](#). Complete and print Form 14433 to return the original documents and certified copies. Insert original supporting identification documentation and Form 14433 in envelope. Place envelope(s) directly behind the complete application pack (single or family) and attach (with clip etc.), to the application. Do **NOT** staple or paperclip the documents that are being returned.

**CAUTION:** Do **NOT** seal the envelope as Quality Review may need to review the documents.

#### **IRM 3.21.263.5.3.4.2.5(1) and (4) revised instructions to maintain supporting ID.**

1. Original identification documents (ID) and copies certified by the issuing agency are returned to the applicant after the Form W-7 is processed. If the United States Postal Service (USPS) is unable to deliver the ID, the mail is returned to the IRS as undeliverable and the envelope mailed with it is usually

attached. ITIN employees research for a better address. If a better address is found, the ID is mailed to the applicant. When a better address can not be found, the ID must be stored in a secure ITIN location and maintained in the Lost Documents Database (LODO) for one year before the ID is classified.

**EXCEPTION:** Passports are returned to the embassy of the issuing country after being stored for six months.

A designated team in the ITIN unit maintains these documents.

4. Use a confidential (E-20) envelope to store each applicant's ID. Follow the steps below to edit these envelopes:

**NOTE:** Place all ID from applicants in a family pack in a single envelope.

- a. Across the top of the envelope on the same line, write in blue or black non-erasable ink **ONLY**:
  - Auto number (generated from LODO) in the upper left corner.
  - Passport: in the upper center, write this **ONLY** if any of the documents are a passport. If no passport is enclosed, do not write an entry here.
  - Received date: in the upper right, write the actual date the documents are being filed in the secure location.
- b. In the left center of the envelope, write all application information present for the primary taxpayer (usually the primary applicant) in three lines as shown below:

**NOTE:** if processing family pack ID, write "Family Pack" in the left center above the primary taxpayer's information:

- Applicant name (last, first, middle) and DOB
  - DLN and TIN (if available)
  - Document codes (specify type if not one of the 13)
- c. Below these entries and in the middle of the envelope, write all dependent applicant(s) information in groups of three lines for each dependent:
    - Applicant name (last, first, middle) and DOB
    - DLN and TIN (if available)
    - Document codes (specify type if not one of the 13)
  - d. In the middle of the bottom of the envelope, write your SEID.

**REMINDER:** the envelope should have a listing for each person with documents in the envelope.

**IRM 3.21.263.5.3.5.2(8) and (9) revised exception 1 and 2 processing.**

8. Exception 1, Third Party Withholding on Passive Income: Related Information Statements may include Form 1042-S, Form 1099–INT, Form 1099-MISC, or Form 8805, Schedule K-1.

<b>REMINDER:</b>	If multiple Forms W-7 are attached and each applicant is claiming an exception, do not input as a family pack.
<b>CAUTION:</b>	Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for Exception Documentation requirements.
<b>NOTE:</b>	Form W-9, Request for Taxpayer Identification Number and Certification, is acceptable documentation for exception 1.
<b>If...</b>	<b>Then applicant must submit...</b>
1(a) Partners (foreign partnership or U.S.) in a partnership that invests in U.S. with assets that generate income subject to federal withholding/reporting requirements,	Copy of the portion of the partnership or LLC agreement displaying EIN of partnership and verifying applicant is a partner in the partnership that is conducting business in the United States.  <b>CAUTION:</b> CAA submitted applications with partnership information on the COA (including EIN) is acceptable.
1(b) Individuals who have opened an interest bearing bank deposit account that generates income effectively connected with their U.S. trade or business that is subject to federal information reporting and/or federal tax withholding,	A signed letter from the bank on its official bank letterhead, displaying the applicant's name and stating that they have opened a business account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
1(c) Individuals who are "resident aliens" for tax purposes and have opened an interest bearing bank deposit account that generates income subject to IRS information reporting and/or federal tax withholding,	A signed letter from the bank on its official letterhead, displaying the applicant's name and stating that they have opened an individual deposit account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
1(d) Individuals who are receiving distributions during the current tax year of income such as pensions, annuities, rental income, royalties, dividends, etc. that are subject to	Document or signed letter from the withholding agent that is on official letterhead, shows the individuals name, and requirement for ITIN in order to make distributions during the current tax year

withholding/reporting requirements.	<p>which are subject to federal tax withholding and/or reporting requirements.</p> <p><b>EXCEPTION:</b> Documents for rental income do not have to specifically state "subject to federal withholding".</p> <p><b>EXCEPTION:</b> No statement that the pension/annuities is subject to withholding is required if the letter/document from the withholding agent states that the applicant must obtain an ITIN to avoid duplication of distribution, for example, documents from the Department of Defense, Finance, and Accounting Services.</p>
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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 applicant must submit...
<p><b>2(a) Wages, Salary, Compensation and Honoraria Payments</b></p>	<p>Claiming tax treaty benefits and:</p> <ul style="list-style-type: none"> <li>○ are either exempt or subject to reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments <b>AND</b></li> <li>○ submitting Form 8233 to payer of income</li> </ul>	<ul style="list-style-type: none"> <li>○ A letter of employment from the payer of income <b>or</b></li> <li>○ A copy of employment contract <b>or</b></li> <li>○ A letter requesting applicant's presence for a speaking engagement, etc.</li> </ul> <p><b>NOTE:</b> Request can be future dates within the current year.</p> <p><b>With each submission, the taxpayer MUST also submit the following:</b></p>

		<ul style="list-style-type: none"> <li>○ Tax treaty country and article number</li> <li>○ Information on Form W-7 / Form W-7SP that supports claiming a tax treaty benefit (require treaty country and article number), <b>and</b></li> <li>○ Copy of completed withholding agent's portion of Form 8233.</li> </ul>
<p>2(b) Scholarships, Fellowships and Grants from Non-SEVP (Student and Exchange Visitor Program approved colleges/universities/institutions</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax, and submitting Form W-8 BEN to the withholding agent,</p>	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, <b>or</b> Copy of the contract with the college, university or educational institution <b>along with:</b></p> <ul style="list-style-type: none"> <li>○ Copy of passport showing a valid visa issued by U.S. Department of State, <b>and</b></li> <li>○ Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit, <b>and</b></li> <li>○ Copy of W-8 BEN submitted to the withholding agent, <b>and</b></li> <li>○ SSA Reject Letter (also called a SSA denial</li> </ul>

		<p>letter</p> <p><b>NOTE:</b> Students on a F-1, J-1, or M-1 visa will not have to apply for a SSN. They are required to provide a SSA reject letter <b>OR</b> a letter form their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p><b>REMINDER:</b> If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(b) continued: Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions</b></p> <p><b>CAUTION:</b> These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students, exchange visitors, spouses, and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).</p> <p><b>REMINDER:</b> Applications received with tax returns and SEVIS documents do <b>NOT</b> meet</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax</p>	<p>Certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> <li>o Be on original, official college, university or institution letterhead with a verifiable address</li> <li>o Provide applicant's full name and Student Exchange Visitor's Information System (SEVIS) number</li> <li>o Certify the applicant's registration in the SEVIS</li> <li>o Certify that the student</li> </ul>



<p>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</p>		<p>presented an unexpired passport or visa</p> <ul style="list-style-type: none"> <li>○ List the identification documents provided to verify identity and foreign status</li> <li>○ 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</li> </ul> <p>With each submission, the taxpayer MUST also submit the following:</p> <ul style="list-style-type: none"> <li>○ 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</li> </ul>
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		<p>valid visa issued by U.S. Department of State)</p> <ul style="list-style-type: none"> <li>○ 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</li> <li>○ Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit</li> </ul> <p><b>NOTE:</b> Reason for applying "a" and "h" <b>MUST</b> have a treaty country and article number. Reason for applying "a" and "f" <b>CAN</b> have a tax treaty and article but these applicants do <b>NOT</b> have to claim treaty benefits.</p> <ul style="list-style-type: none"> <li>○ 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</li> </ul>
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		<p>services</p> <p><b>CAUTION:</b> Students on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are required to provide a SSA reject (denial) letter <b>OR</b> a letter from their DSO or RO stating that they will not be securing employment in the U.S.</p> <p><b>NOTE:</b> 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.</p> <p><b>REMINDER:</b> If the SSA denial letter is included in this letter, enter this letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(c) Scholarships, Fellowships and Grants from non-SEVP colleges/universities/institutions</b></p>	<p>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 <b>not claiming benefits of a tax treaty</b></p>	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, <b>or</b> copy of the contract with the college, university or educational institution <b>along with:</b></p> <ul style="list-style-type: none"> <li>○ Original or copy certified by the issuing agency passport showing a valid visa</li> </ul>

		<p>issued by U.S. Department of State, <b>and</b></p> <ul style="list-style-type: none"> <li>o Letter from the DSO or RO stating that this income is non-compensatory and subject to IRS information reporting/withholding requirements, <b>and</b></li> <li>o SSA Reject Letter (also called a SSA denial letter).</li> </ul> <p><b>NOTE:</b> Students on a F-1, J-1, or M-1 visa will not have to apply for an SSN. They are required to provide a SSA reject letter <b>OR</b> a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p><b>REMINDER:</b> If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(c) Scholarships, Fellowships and Grants from SEVP approved colleges/universities/institutions</b></p> <p><b>CAUTION:</b> These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for</p>	<p>Individuals (that is, foreign students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during</p>	<p>Certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> <li>o Be on original, official college, university or institution letterhead with</li> </ul>

<p>non-resident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C.1101(a)(15)(F),(M), or (J)}. A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).</p> <p><b>NOTE:</b> SEVP approved institutions are listed on the Department of Homeland Security web site.</p> <p><b>REMINDER:</b> Applications received with tax returns and SEVIS documents do <b>NOT</b> 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.</p>	<p>the current year and <b>not claiming benefits of a tax treaty,</b></p>	<p>verifiable address</p> <ul style="list-style-type: none"> <li>○ Provide applicant's full name and SEVIS number.</li> <li>○ Certify the applicant's registration in the Student Visitor's Information System (SEVIS)</li> <li>○ Certify the authenticity of the passport, visa, or other identification document reviewed</li> <li>○ List the identification documents provided to verify identity and foreign status</li> <li>○ 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 With each submission, the taxpayer <b>MUST</b> also submit the</li> </ul>
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		<p>following:</p> <ul style="list-style-type: none"> <li>○ 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)</li> <li>○ 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</li> <li>○ 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</li> </ul> <p><b>NOTE:</b> Students on F-1, J-1, or M-1 visa will not have to apply for a SSN. They are required to provide a SSA reject letter <b>OR</b> a letter from their DSO or RO stating that they</p>
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		<p>will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p><b>REMINDER:</b> See Exhibit 3.21.263-44 for an example of a SEVP certification letter from a SEVP institution.</p>
<p><b>2(d) Gambling Income/Winnings</b></p>	<p>Non-resident alien visiting the United States who:</p> <ul style="list-style-type: none"> <li>○ Has gambling winnings,</li> <li>○ Is claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and</li> <li>○ Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent,</li> </ul>	<p>Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.</p> <p><b>NOTE:</b> If applicant does not secure the services of a gaming official, they may still file Form 1040NR at the end of the tax year with a Form W-7 and copy of Form 1042-S displaying the amount of tax withheld. The Form 1040NR return should also display the tax treaty article number and country under which they are claiming the treaty benefits.</p> <p><b>EXCEPTION:</b> If Form W-7 is</p> <ul style="list-style-type: none"> <li>-From the applicant, and</li> <li>- No tax return is attached, and</li> <li>- Reason for applying is "a" and "h", then</li> </ul>

		edit reason for applying from "a" and "h" to "b" only for R17 to generate.
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**IRM 3.21.263.5.3.5.2(10) and (11) revised FIRPTA instructions.**

10. Exception 3, Third Party Mortgage Interest: related information statements may include Form 1098.

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

<b>If applicant is ...</b>	<b>Then acceptable documentation is...</b>
Individuals with a home mortgage loan on real property located in the U.S.,	<ul style="list-style-type: none"> <li>o loan commitment letter <b>OR</b></li> <li>o similar documentation as evidence of a home mortgage loan on U.S. real property <b>OR</b></li> <li>o HUD-A Settlement Statement identifying mortgage agreement, <b>OR</b></li> <li>o copy of contract of sale indicating mortgage used for purchase of a home.</li> </ul>

11. Exception 4, FIRPTA: related information statements may include Form 8288 series.

**CAUTION:** Information statements (Form 8288 series) **IS** considered as exception documentation.

<b>If applicant is ...</b>	<b>Then acceptable documentation is...</b>
An individual who is a party to the disposition of a U.S. Real Property interest by a foreign person (buyer or other transferee such as a withholding agent),	<p>Either:</p> <ul style="list-style-type: none"> <li>o Completed Form 8288, or Form 8288-A, and/or Form 8288-B, <b>AND</b></li> <li>o Copy of real estate sales contract, <b>OR</b></li> <li>o Copy of property deed or other documentation as evidence of sale or purchase of property.</li> </ul> <p><b>REMINDER:</b> If not assigned to</p>



	the designated FIRPTA Unit, pull for your lead.
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**IRM 3.21.263.5.9.1 revised FIRPTA instructions throughout.**

1. The ITIN unit will receive FIRPTA related ITIN applications both directly through the mail from the applicant or their representative and/or photocopies through the FIRPTA unit in the Ogden Submissions Processing Center (OSPC) or Ogden Accounts Management Center(OAMC).
2. The following forms are required for Exception 4 FIRPTA applications:
  - o Form 8288, U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests, **OR**
  - o Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, **OR**
  - o Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests, **AND**
  - o A copy of the sales contract
3. Once the ITIN is assigned, annotate it on the FIRPTA Form 8288 series or FIRPTA letters, clearly indicating which ITIN belongs to which applicant (husband or wife) and take the following actions:

**NOTE:** The 10 day processing deadline does not apply if the supporting ID does not meet the established guidelines; see IRM 3.21.263.4.6. Continue normal RTS processing for suspended cases. Once the ITIN is assigned, follow the instructions in the table below:

<b>If...</b>	<b>Then...</b>
Form 8288 or Form 8288-A and Form W-7 is received at OSPC,	OSPC will: <ul style="list-style-type: none"> <li>o Photocopy Form 8288 / Form 8288-A.</li> <li>o Mark or stamp "copy".</li> <li>o Attach copy of Form 8288 / Form 8288-A to the original Form W-7 and associated documentation (may include original passports, medical or school records, photo ID, etc.).</li> <li>o Send Form W-7 package to AUSPC via Form 3210 using UPS Next Day Air.</li> </ul> <p><b>NOTE:</b> Form W-7s will be shipped to AUSPC on Monday, Wednesday, and Friday            . Within 10 days of receipt, AUSPC will:</p>

	<ul style="list-style-type: none"> <li>○ Annotate ITIN on copy of Form 8288/Form 8288-A.</li> <li>○ Fax copy of Form 8288/Form 8288-A with acknowledged Form 3210 to OSPC at 801-620-6575</li> </ul> <p><b>CAUTION:</b> Form 8288 received with a remittance is indicated by an IRSN written on Form W-7 in the "for IRS use only box" area. After the Form W-7 is processed and an ITIN assigned, complete Form 4442 to merge IRSN and ITIN, attach faxed copy of Form 8288, and route to Entity.</p>
<p>Form 8288/Form 8288-A and Form W-7 is received at AUSPC,</p> <p><b>CAUTION:</b> If Form 8288-A, Form W-7 and a Form 1040NR tax return is received at AUSPC, annotate the ITIN on form 8288-A, forward the original Form 8288-A with Form 1040NR tax return to AUSPC pipeline processing (these will be worked by the Code and Edit Function).</p>	<p>Within 10 days of receipt, AUSPC will:</p> <ul style="list-style-type: none"> <li>○ Annotate ITIN on Form 8288 / Form 8288-A.</li> <li>○ Send original Form 8288 / Form 8288-A to OSPC Mail Stop 6110 ATTN: FIRPTA.</li> </ul> <p><b>CAUTION:</b> An IRSN edited to Form 8288 indicates received with remittance. Copy the Form 8288 (edited to show both IRSN and ITIN) and route to Entity to merge the accounts.</p>
<p>Form 8288-B and Form W-7 is received at OAMC,</p>	<p>OAMC will:</p> <ul style="list-style-type: none"> <li>○ Photocopy Form 8288-B, mark or stamp "copy".</li> <li>○ Attach copy of Form 8288-B to the original Form W-7 and all associated documentation</li> <li>○ Send to AUSPC via Form 3210.</li> </ul> <p>Within 10 days of receipt, AUSPC will:</p> <ul style="list-style-type: none"> <li>○ Annotate ITIN on copy of Form 8288-B.</li> <li>○ Fax copy of Form 8288-B with</li> </ul>

	<p>acknowledged Form 3210 to OAMC at 801-620-4511.</p> <ul style="list-style-type: none"> <li>o Treat faxed copy of Form 8288-B as classified waste.</li> </ul>
Form 8288-B and Form W-7 is received at AUSPC,	<p>Within 10 days of receipt, AUSPC will:</p> <ul style="list-style-type: none"> <li>o Annotate ITIN on Form 8288-B.</li> <li>o Send original Form 8288-B and any FIRPTA related documentation (contract of sale, settlement statement, etc.) to OAMC Mail Stop 6732.</li> </ul>
Letter 3793 and Form W-7 is received at AUSPC,	<p>Within 10 days of receipt, AUSPC will:</p> <ul style="list-style-type: none"> <li>o Annotate ITIN on letter in Tax Identification Number field.</li> <li>o Send original letter and any FIRPTA related documentation (contract of sale, settlement statement, Form 8288-A, etc.) to OAMC, Mail Stop 6732.</li> </ul>
Letter 3794 and Form W-7 is received at AUSPC	<p>Within 10 days of receipt, AUSPC will:</p> <ul style="list-style-type: none"> <li>o Annotate ITIN on letter in Tax Identification Number field.</li> <li>o send original letter and any FIRPTA related documentation (contract of sale, settlement statement, Form 8288-A etc.) to OAMC, Mail Stop 6110.</li> </ul>
Letter 3793 and Form W-7 is received at OAMC	<p>OAMC will:</p> <ul style="list-style-type: none"> <li>o Photocopy letter and mark or stamp "copy".</li> <li>o Attach copy of letter to the original Form W-7 and all associated documentation (passports, school or medical records, photo ID etc.)</li> <li>o Send to AUSPC via Form 3210 using UPS Next Day Air.</li> </ul> <p>Within 10 days of receipt, AUSPC will:</p>

	<ul style="list-style-type: none"> <li>○ Annotate ITIN on copy of letter.</li> <li>○ Fax copy of letter with acknowledged Form 3210 to OAMC at 801-620-4511.</li> <li>○ Treat faxed copy of letter as classified waste.</li> </ul>
<p>Letter 3794 and Form W-7 is received at OSPC,</p>	<p>OSPC will:</p> <ul style="list-style-type: none"> <li>○ Photocopy letter and mark or stamp "copy".</li> <li>○ Attach copy of letter to the original Form W-7 and all associated documentation (passports, school or medical records, photo ID, etc.)</li> <li>○ Send to AUSPC via Form 3210 using UPS Next Day Air.</li> </ul> <p>Within 10 days of receipt, AUSPC will:</p> <ul style="list-style-type: none"> <li>○ Annotate ITIN on copy of letter.</li> <li>○ Fax copy of letter with acknowledged Form 3210 to OSPC at 801-620-6575.</li> <li>○ Treat faxed copy of letter as classified waste.</li> </ul>

**NOTE:** Any FIRPTA documentation not listed above for routing to Ogden should be left with the Form W-7 for sending to Document Retention.

4. If Form W-7 is rejected, edit "ITIN REJECT" on the Form 8288 series. Fax the Form 8288 to OAMC at 801-620-4522. Treat the faxed copy of the Form 8288 series as classified waste.
5. Enter remarks field with the following "FIRPTA".

**IRM 3.21.263.5.9.8 "Calls from TAC/Tax Attaches" section created.**

1. ITIN employees answer a dedicated telephone line (\*512-433-7966) for TAC and tax attache calls. These employees call this line **ONLY** for these two types of inquiries:
  - Assistance with RTS input
  - Specific questions about ID being authenticated

Do **NOT** process calls from other areas or for reasons other than the above but refer the caller to IRM 3.21.263.6

2. In every telephone call, ITIN employees must:
  - Greet the caller: identify the Service, your office, provide your name and identification number, and offer assistance. For instance, answer the telephone with greetings such as *IRS ITIN Operations, this is (Mr. Smith, etc.), my employee number is XXXXX. How may I help?*
  - Identify the caller by securing the employee's name, SEID, work area (such as *Los Angeles TAC on Broad Blvd* or *London Tax Attache in Grosvenor Square*), and call back telephone number.

**NOTE:** If for any reason the ITIN employee doubts that the caller is an IRS employee, the ITIN employee may research the caller's name on Discovery Directory or Outlook. Once the caller's name is located, confirm identity by asking the caller two questions with the answers found on Discovery Directory or Outlook. Information to ask includes items such as the caller's manager, the caller's full business address or e-mail address, the business unit (such as CARE or LB&I) and other employees in the caller's unit. If unable to locate the employee in Discovery Directory or Outlook, call the telephone number listed in IRS sources as the telephone number for that work location. Ask to speak to the manager and confirm that the caller is an IRS employee. If unable to confirm that the caller is an employee, do not provide any information to the caller.

- If it is necessary to access a taxpayer account, the caller must provide the DLN or ITIN.
- If the taxpayer account is on RTS, verify disclosure by asking the following questions and matching with the information found on RTS:
  - Applicant's full name
  - Name at birth
  - Date of birth
  - Country of birth
  - Country of citizenship
  - Supporting ID
  - Signer of Form W-7

**NOTE:** If the caller is unable to pass the disclosure probes, do not provide any account information.

3. Key points for every call include:
  - Maintain professional courtesy throughout the call
  - Determine the specific reason for the call
  - Control the direction of the call and remain focused on the reasons for the call

- Give accurate and complete assistance necessary to address RTS input or ID authentication issues
- Use appropriate hold procedures. Place the caller on hold only if the information being researched is not readily available. The ITIN employee must explain why the caller will be placed on hold, ask for permission to place the caller on hold, wait for their response, avoid distractions, explain the delay, and thank the caller for holding.
- Determine the action to be taken and advise the caller
- Use professionalism when terminating the call

**IRM 3.21.263.5.10.4(9) revised instructions for UND mail for assigned, suspended, rejected and hard reject cases.**

9. The resolution of undeliverable mail inventory is based on the current RTS Status. Refer to the table below.

If ...	And ...	Then ...
Applicant is in assigned status	A better address is found,	<ul style="list-style-type: none"> <li>○ Correct the RTS address by accessing the <i>W-7 Application View Screen</i>, and selecting "Current Mailing Address Change" as the reason for change. Enter the new address.</li> <li>○ Input to the Comments Field "UND BAF Resent ID" (to indicate a better address was found and the ID was re-sent) and also enter the old address.</li> <li>○ Send the ID to the updated address per instructions in IRM 3.21.263.5.3.4.2.4</li> </ul> <p><b>REMINDER:</b> Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p> <p><b>CAUTION:</b> If you find the applicant is part of a family pack, do not update the address of the other <i>W-7</i> applicants or update their Comments Field unless you have returned ID for each applicant.</p>

		<p><b>NOTE:</b> Classify the undeliverable envelopes and any associated undeliverable RTS notices (such as Form 14433) by editing a large letter "C" in red ink.</p>
	A better address is <b>NOT found,</b>	<ul style="list-style-type: none"> <li>○ Access the W-7 Application View Screen and select "Date of Birth" for the reason for change</li> <li>○ Input to the Comments Field "NAT FOR DOB; UND NBA; ID TO STORAGE "</li> <li>○ See paragraph (10) below for disposition of the ID</li> <li>○ Classify the envelope and associated undeliverable RTS notices (such as Form 14433) by editing with a large "C" in red ink</li> </ul>
Applicant is in a suspense status	A better address is found,	<ul style="list-style-type: none"> <li>○ Correct the RTS address. Access the W-7 Application View Screen and select "Update Documentation" as the reason for change. Enter the new address to RTS.</li> <li>○ Update the Remarks Screen with "UND BAF Resent ID"</li> <li>○ Update the Remarks Screen with the old address</li> <li>○ Reissue the notice by selecting "Re-Issue Notice"</li> <li>○ Send the ID to the updated address per instructions in IRM 3.21.263.5.3.4.2.4</li> </ul> <p><b>REMINDER:</b> Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p> <p><b>CAUTION:</b> If you find the applicant is part of a family pack, check the address of the other W-7 applicants. If their RTS address is</p>

		<p>the same as the address on the undeliverable mail, also correct the address on their application by following the instructions for their RTS status and updating the Remarks Screen or Comments field as appropriate. If this is part of a family pack and some applications are still in suspense status, attach a Clerical Action Sheet to the family pack to refile on the suspense wall.</p> <p><b>NOTE:</b> Classify the undeliverable envelopes and any associated undeliverable RTS notices (such as Form 14433) by editing a large "C" in red ink.</p>
	<p>A better address is ,<b>NOT found</b>,</p> <p><b>CAUTION:</b> If working undeliverable original ID or copies certified by the issuing agency and the Suspense Wall application is not attached or the UND mail is not marked "NOW" (not on wall), complete and attach a Clerical Action Sheet (CAS). Notate the CAS for the UND mail to be associated with the Suspense Wall application.</p>	<p>On the <i>W-7 Application View Screen</i>, select "Update Documentation" as the reason for change, enter "Undeliverable ID NBA" in the Remarks Screen and click submit. See paragraph (10) below for preparing the documents to be held in the ITIN original documentation file.</p> <p><b>REMINDER: Overlay the original batch number</b> on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number</p> <p><b>NOTE:</b> Classify the undeliverable envelope and any associated undeliverable RTS notices (such as Form 14433) by editing a large letter "C" in red ink. The case will remain on the Suspense Wall until the systemic R 99.</p>
<p>Applicant is in a reject status</p> <p><b>CAUTION:</b> If you find the applicant is part of a family pack,</p>	<p>A better address is found,</p>	<ul style="list-style-type: none"> <li>o Make the address correction on RTS by accessing the <i>W-7 Application View Screen</i> and selecting "Correspondence Received (R-Status " as the reason for change. Enter the new</li> </ul>



<p>do not update the address of the other W-7 applicants unless you have a notice for each applicant.</p>		<p>address to RTS</p> <ul style="list-style-type: none"> <li>○ Input to Remarks "UND BAF Resent ID" and record the old address</li> <li>○ Send the ID to the updated address per instructions in IRM 3.21.263.5.3.4.2.4</li> </ul> <p><b>REMINDER: Overlay the original batch number</b> on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p> <ul style="list-style-type: none"> <li>○ Classify the undeliverable envelope and any associated RTS notices (such as Form 14433) by editing a large "C" in red ink.</li> </ul>
	<p>A better address is <b>not found</b>,</p>	<ul style="list-style-type: none"> <li>○ Access the W-7 Application View Screen and select "Correspondence Received (R-Status)" as the reason for change</li> <li>○ Input to the Comments Field "UND NBA" and include if the ID was sent to storage</li> <li>○ Classify the undeliverable envelope and any associated RTS notices (such as Form 14433) by editing a large "C" in red ink.</li> <li>○ See paragraph (10) below for processing ID.</li> </ul>
<p>Applicant is in Hard Reject status,</p>	<p>a better address is found,</p>	<ul style="list-style-type: none"> <li>○ Access the W-7 Application View Screen</li> <li>○ Update the address on RTS by selecting "Correspondence Received (HR Status)" as the reason for change</li> <li>○ Update the Remarks Screen with entries such as <i>UND BAF RESENT HR</i></li> </ul>

		<p><i>PACKAGE</i> and record the old address</p> <ul style="list-style-type: none"> <li>○ Circle in red all IRS received dates on the return</li> <li>○ Prepare envelope and send the Form(s) W-7, CP 574, tax return(s), and attached documentation to the updated address</li> </ul> <p><b>REMINDER:</b> Overlay the original batch number on the W-7 Preliminary Application Data Screen with the new batch number located on the folder you are currently working.</p> <p><b>CAUTION:</b> If applicant is part of a family pack, update the address and Remarks Screen of the other family pack applicants.</p>
	<p>a better address is <b>NOT</b> found,</p>	<ul style="list-style-type: none"> <li>○ Access the W-7 Application View Screen</li> <li>○ Select "Correspondence Received (HR Status)" as the reason for change</li> <li>○ Update the Remarks Screen with entries such as <i>UND NBA 2014 RTN TO FILES &amp; ID SENT TO STORAGE</i></li> <li>○ Edit the Form(s) W-7 with the DLN in the top right corner and "R" in the top left corner</li> <li>○ Edit or stamp "ITIN REJECT" on all attached tax returns</li> <li>○ Staple return(s) and CP 574 to the back of Form W-7</li> <li>○ See paragraph (10) below for preparing the documents to be held in the ITIN original documentation file.</li> </ul>

		<p><b>REMINDER:</b> Overlay the original batch number on the Preliminary W-7 Application Data Screen with the current (new) batch number.</p> <p><b>CAUTION:</b> If CP 574 is one year or older from the application date, take no RTS actions. Prepare Form 9856 and attach Form W-7, tax return, CP 574 and undeliverable envelope to send to Files. Process original ID as shown in paragraph (10) below.</p>
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10. When the instructions above are exhausted and a new or better address cannot be found, maintain the documentation files as follows:

- a. Place documents in a confidential (E-20) envelope.

**NOTE:** place the ID for all members of a family in one envelope. Write "Family Pack" in the top center of the envelope.

- b. Edit the name of the primary applicant, dependent applicant(s), DOB, DLN/TIN, and the ID types as applicable on the envelope per IRM 3.21.263.5.3.4.2.5.

**NOTE:** Do not dummy a Form W-7 for loose documents. Route loose documents to the designated team as MDRs.

- c. Write a status update in comments such as *NBA ID to storage*.
- d. Give envelope to clerical unit for filing.

**IRM 3.21.263.8.3.2.1(1) "ID Certification" revised to instruct what to select when from authenticating and non-authenticating TAC offices.**

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

W-7 Application Input Screen Content	Instruction
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<p>Add Document</p> <p><b>NOTE:</b> if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting Identification Documentation.</p>	<p>Click on the Add Document button, on the <b>W-7 Application Input Screen</b> to be directed to another screen to enter the documentation information provided by the applicant.</p>
<p>Edit</p>	<p>Click "edit" to change information for a supporting document or view fields not shown in the table.</p> <p><b>NOTE:</b> This link is only enabled once a document has been entered and submitted.</p>
<p>Remove</p>	<p>Click this link on the <b>W-7 Application Input Screen</b> to remove a document in the Supporting Identification Documentation section.</p> <p><b>NOTE:</b> This link is only enabled once a document has been entered and submitted.</p>
<p>Document Type</p> <p>(See also IRM 3.21.263.5.3.4.1 "Types of Form W-7 Documentation")</p>	<p>Select the appropriate document that was provided by the applicant as supporting identification documentation, reviewed or submitted by TAC, or listed by a CAA on a COA. Choose one of the following from the drop down box:</p> <p><b>NOTE:</b> If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document.</p> <ul style="list-style-type: none"> <li>○ Passport</li> <li>○ National Identification Card</li> <li>○ U.S. Drivers License</li> <li>○ Civil Birth Certificate</li> <li>○ Medical Records (dependents under 6 years of age)</li> <li>○ Foreign Drivers License</li> <li>○ U.S. State Identification Card</li> <li>○ Foreign Voters Registration Card</li> <li>○ U.S. Military Identification Card</li> </ul>

	<ul style="list-style-type: none"> <li>○ Foreign Military Identification Card</li> <li>○ School Records (dependents under 18 years of age)</li> <li>○ Visa, Type and Number</li> </ul> <p><b>NOTE:</b> If visa information is required (for example, exception 2 or reason code "f" or "g"), and the TAC copy of the passport shows visa, type, and number, enter the visa information.</p> <ul style="list-style-type: none"> <li>○ USCIS Photo Identification</li> </ul> <p><b>NOTE:</b> Record at least two (2) pieces of documentation (one if a passport) submitted by the applicant. If the applicant provides additional valid and current original or copies certified by the issuing agency supporting documentation beyond the requirement, do not enter in this field. Refer to the "Remarks" field below.</p>
<p>ID Certification</p> <p>(See also IRM 3.21.263.5.3.4.2.1 "Supporting Identification Document Certification Requirements"</p> <p><b>CAUTION:</b> For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Original</li> </ul> <p><b>REMINDER:</b> CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".</p> <ul style="list-style-type: none"> <li>○ Certified by the issuing agency</li> </ul> <p><b>NOTE:</b> Select "certified by the issuing agency" when foreign ID is certified by U.S. consul or embassy employees.</p> <p><b>NOTE:</b> Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is</p>

	<p>complete.</p> <p><b>CAUTION:</b> If a SEVIS application also has a COA attached, select "CAA reviewed".</p> <p><b>NOTE:</b> AAs can only submit original or copies of ID certified by the issuing agency for all applicants (primary, secondary, and dependents). Choose "original" or "certified by the issuing agency" for the corresponding version of ID submitted by the AA.</p> <ul style="list-style-type: none"> <li>○ Notarized by State Department employee</li> </ul> <p><b>NOTE:</b> Consider "JAG" and "DOD "(Department of Defense) stamps as notarized documents and select this option</p> <ul style="list-style-type: none"> <li>○ Foreign notaries under the Hague Convention with an Apostille attached</li> <li>○ Notarized by a U.S. notary state authority</li> <li>○ CAA Reviewed</li> </ul> <p><b>REMINDER:</b> CAAs can only review original/certified copies of ID for primary and secondary applicants. Copies of this ID for primary/secondary applicants with the COA indicate the CAA reviewed the ID.</p> <ul style="list-style-type: none"> <li>○ TAC and Tax Attaché Reviewed</li> </ul> <p><b>NOTE:</b> ID should be original/certified copies with these exceptions:</p> <ul style="list-style-type: none"> <li>- Designated TAC offices review original passports and national ID cards <b>ONLY</b>. Participating IRS TAC offices are listed at Designated TAC Offices.</li> </ul>
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- None of the Above

**NOTE:** Select "none of the above" for copies of ID scanned into the Correspondence Imaging System (CIS) or when a tax return is attached with SEVIS forms and copies of ID. ID must be original or copies certified by the issuing agency. Update remarks with the reasons for this selection.

Enter documentation from the Department of Defense CAAs e.g., the U.S. Navy, U.S. Army, U.S. Marines, U.S. Air Force, Judge Advocate General (JAG) offices, etc., as "CAA reviewed". JAG submissions must include a COA to be considered CAA

	<p>Additional supporting documentation attached to a case that is <b>not</b> listed on the COA qualify as <i>CAA Reviewed</i> and should be entered on this screen.</p>
<p>Is the ID Valid?</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Yes, viewed documents</li> <li>○ No, viewed documents</li> </ul> <p><b>NOTE:</b> Always update the Remarks Screen with why the ID is invalid.</p> <ul style="list-style-type: none"> <li>○ # [REDACTED] #</li> </ul> <p><b>Select "Yes, viewed documents"</b> when no questionable features are identified and:</p> <ul style="list-style-type: none"> <li>○ The valid document meets all documentation requirements, OR</li> <li>○ A valid visa or signed passport is presented,</li> </ul> <p><b>NOTE:</b> If the application requires a visa, the visa is not certified but the passport is certified, accept the visa as valid when the passport number matches the number listed on the visa. This includes certified by the issuing agency passports with a visa, TAC reviewed passports with a visa, and CAA reviewed passports with a visa. Enter the visa into the RTS Supporting Document Table with the same certification as the passport,</p> <p>OR</p> <ul style="list-style-type: none"> <li>○ All review columns of the FA Document Action Sheet are marked "yes" or "n/a"</li> <li>○ No questionable features are identified.</li> <li>○ ID that has no expiration date but is</li> </ul>



	<p>valid. See IRM 3.21.263.5.3.4.2.2.</p> <ul style="list-style-type: none"><li>○ School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2</li></ul> <p><b>REMINDER:</b> If a date of entry is required for the applicant, the school record must be from a U.S. facility.</p> <p><b>Select "No, viewed documents" when:</b></p> <ul style="list-style-type: none"><li>○ The document does not meet all documentation requirements, for example, translation needed, etc.</li><li>○ CAA sends copies of dependent ID</li></ul> <p><b>REMINDER:</b> Original or certified copies of ID is required for all dependents</p> <ul style="list-style-type: none"><li>○ # [REDACTED]</li><li>○ [REDACTED] #</li><li>○ School records are only a school letter without an official report card or transcript, or applicant is <b>age 18 or older</b>.</li><li>○ Medical or school records are not current</li><li>○ Medical records are a shot/immunization record that requires a provider identification letter and that letter is missing, or a provider letter is present but the shot/immunization record is missing, or applicant is <b>age 6 or older</b>.</li><li>○ The school or medical record is <b>NOT</b> from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico or Canada.</li><li>○ # [REDACTED]</li></ul>
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	<div data-bbox="808 193 1295 338" style="background-color: black; width: 100%; height: 100%;"></div> <p>#</p> <ul style="list-style-type: none"> <li>o The passport has a signature field but is not signed. Update the Remarks Screen with "passport not signed". Consider passports with no signature field (for example, Brazilian) or statements such as <i>"the holder is not required to sign"</i> (for example, a passport from the United Kingdom) as having met the signature requirement. Complete Form 14415 to return the passport and check <i>"The passport you sent does not meet IRS criteria"</i> box.</li> </ul> <p><b>NOTE:</b> The same envelope can be used to return both non-questionable/non-W2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope.</p> <p><b>EXCEPTION:</b> Consider passports for children under 12 years of age at date of Form W-7 signature as signed if they have a thumbprint or are unsigned. See IRM 3.21.263.5.3.4.</p>
Does Applicant Name Match Documentation?	Choose the appropriate radio button <b>Yes</b> or <b>No</b> . Select "no". if the applicant can not substantiate that the name on the ID is theirs.
Issuing Country	Choose the appropriate issuing country from the drop down box.  Refer to Country Code List if needed in Exhibit 3.21.263-16.
Issuing State Exhibit 3.21.263-15	Choose the appropriate issuing state of the documentation from the drop down box. This list includes all states in the U.S., U.S. Possessions, and Armed Forces.  This field is enabled only when U.S. is

	<p>selected as the country.</p> <p>For a U.S. military ID, enter the appropriate APO/FPO two-character state abbreviation (AA/AE/AP) for the military base as shown in Exhibit 3.21.263-15.</p>
<p>Document Expiration Date</p> <p><b>REMINDER:</b> (see also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current. <b>CAUTION:</b> Leave the document expiration date field blank for the following ID which have no expiration date:</p> <ul style="list-style-type: none"> <li>○ Birth certificates</li> <li>○ Foreign driver licenses</li> <li>○ Medical records</li> <li>○ School records</li> </ul> <p><b>EXCEPTION:</b> Enter 12/31/CY as the expiration date for:</p> <ul style="list-style-type: none"> <li>○ National ID cards with no expiration date</li> <li>○ Mexican voter cards issued prior to 2008.</li> </ul> <p>For Mexican voter cards issued 2008 and forward with only a year as the expiration date, enter 12/31/YYYY (the year shown).</p>	<p>Enter the Document Expiration Date using MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>If an expiration date is present, enter it in this field.</p> <p>If a document requires an expiration date but none is present or has all zeros in any field (MM, DD or YYYY), leave blank and select "No" in the field "Is the document valid?"</p> <p><b>EXCEPTION:</b> Leave the document expiration date field blank for the following ID which have no expiration date:</p> <ul style="list-style-type: none"> <li>○ Birth certificates</li> <li>○ Foreign driver licenses</li> <li>○ Medical records</li> <li>○ School records</li> </ul>
<p>Visa Classification</p>	<p>Choose the appropriate classification from the Visa Classification drop down box.</p>

	<p>This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p><b>NOTE:</b> If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If country of citizenship is India, and reason box is "d" or "e" and F-2, J-2, or M-2, visa is listed, enter visa data in addition to any other supporting identification documentation including a passport.</p> <p><b>NOTE:</b> For SEVIS applications with visa information present or copies attached, select "certified by the issuing agency" as the ID certification.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c.</p> <p><b>CAUTION:</b> Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached:</p> <ul style="list-style-type: none"><li>○ original passport with U.S. visa information present</li><li>○ copy of passport (does not have to be certified/notarized) with U.S. visa information present</li><li>○ copy of U.S. visa (does not have to</li></ul>
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	be certified/notarized)
<p>Visa ID Number</p>	<p>Enter the Visa ID Number. The visa ID number is the control number in the upper right of the Teslin or Lincoln visa. For the border crossing card/visa, the visa ID number is the VBUSA number in the lower left. Enter VBUSA and the numbers that follow.</p> <p><b>NOTE:</b> This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p>
<p>Visa Expiration Date</p> <p>(see also IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates".</p>	<p>Enter the Visa Expiration Date using MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p><b>NOTE:</b> This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g, " select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. If visa is required for application and Line 6c information is not present, refer</p>

	<p>to Lead for Override action.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If "DS" (duration of stay) is noted as the visa expiration date on Form W-7, enter the visa expiration date in the Supporting Identification Documentation Screen as 1 year from the received date of Form W-7 application or subsequent correspondence.</p> <p><b>NOTE:</b> If I-20 or I-94 documents or the visa is marked "DS", enter the visa expiration date as one year from the W-7 or subsequent correspondence received date.</p>
<p>Does the Document need Translation?</p> <p>IRM 3.21.263.5.3.4.2.1</p>	<p>Choose the appropriate radio button <b>Yes</b> or <b>No</b>.</p> <p>If the document is in Spanish, see Exhibit 3.21.263-42 to translate. If translation is secured, select "no."</p> <p>If unable to translate, then select "Yes" for the appropriate suspense ( S 15) notice to generate.</p>
<p>Does the Document have a photograph?</p> <p>IRM 3.21.263.5.3.4.2</p>	<p>Choose the appropriate radio button <b>Yes</b> or <b>No</b>.</p>
<p>ID Number</p>	<p>Enter the ID number of the document if available. The passport number is titled "<i>passport no</i>" and appears in the upper right corner.</p> <p>For Mexican National Voter Registration Cards, enter the Folio number in this field if present.</p> <p>For birth certificates, use the following priority order to determine what ID number</p>

	<p>to capture. If none of these are present, enter other available identifying number.</p> <ol style="list-style-type: none"> <li>1. Acta / Partida</li> <li>2. Folio/Foja</li> <li>3. Crip/Curp/Clave</li> <li>4. Certificate Number</li> </ol>
Submit ID Documentation	Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.
Cancel	<p>Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you like to continue?"</p> <ul style="list-style-type: none"> <li>o Click the Okay button and the system will direct you back to the ITIN Home Screen.</li> <li>o Click the Cancel button and the system will return back to the current Screen.</li> </ul>

**IRM 3.21.263.8.3.2.3(1) "Document Type" revised the list to more closely match the actual RTS choices.**

1. Use the table below to input the exception documentation.

<b>W-7 Application Input Screen Content</b>	<b>Instruction</b>
Add document	Click on the "Add Document" button to enter documentation information for the applicant
Edit	This is enabled once a document has been entered and submitted by the user
Remove	Click this link found on the W-7 Application Input Screen to remove a document from the Exception/Evidence Substantiating Documentation Table.
Back to Top	Click on the link and return to the top of the page.
Document Type	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>o Form 8233</li> <li>o SSA reject letter (also called SSA denial</li> </ul>

	<p>letter) or DSO letter</p> <p><b>REMINDER:</b> SSA denial letter is not required for F-1, J-1, M-1 visa holders if DSO/RO letter states applicant will not be securing employment in the U.S. or receiving income from personal services. Select "SSA Reject letter" when the DSO/RO or SEVIS certificate states this. If only the award information is imbedded in the DSO/RO letter, select "Letter from Education Institute "and input in the Remarks Screen "SSA reject letter is missing."</p> <ul style="list-style-type: none"> <li>○ Loan commitment letter from a financial institution</li> <li>○ Home mortgage loan</li> <li>○ Asset generates income subject to information reporting (IRP) or withholding (WH) requirements such as from a financial institution )</li> <li>○ Employment letter</li> <li>○ Partnership agreement with EIN or evidence the partnership is conducting business in U.S.</li> <li>○ Form 8288 Series</li> <li>○ Copy of the contract of sale of real property</li> <li>○ Letter from Education Institute. Select this when the SSA denial information or reference to honoraria payment is located within the letter from the DSO/RO. Also select SSA Reject letter when appropriate.</li> <li>○ Letter from Financial Institute</li> <li>○ Form W-8 series</li> <li>○ Form W-9</li> <li>○ Form 13350</li> <li>○ Employer Corporate Letter</li> <li>○ Other Document Type</li> </ul> <p>Documentation submitted by the applicant will only be entered to the Exception/Evidence Substantiating Documentation window if it is documentation required to support the exception being claimed.</p>
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	<p><b>EXCEPTION:</b> if a visa or copy (copy does not have to be notarized/certified) of a visa is submitted as exception 2b or 2c documentation, enter as "original" under RTS Supporting Identification Documentation.</p>
Other	<p>Enter the description of <i>Other</i> when selected from the <i>Document Type</i> drop down box. Examples include the required SEVIS letter and any required attachments such as I-20, DS 2019, etc.</p>
Does Applicant Name Match Documentation?	<p>Choose the appropriate radio button <b>Yes</b> or <b>No</b></p> <p>Select "Yes".</p> <p><b>NOTE:</b> Do not enter the document in the "Exception Evidence Substantiating Documentation" table if it is not for the applicant.</p>
Is the Documentation Valid?	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Yes, viewed documents</li> <li>○ No, viewed documents</li> </ul> <p>Select "No, viewed documents" when a required document is provided but is missing specific criteria (e.g., EIN is missing from a partnership agreement, signature is missing from financial institution letter, SEVP letter or application is incomplete, for example, is not dated or signed, I-20 is missing, etc. )</p> <p><b>REMINDER:</b> Update the Remarks Screen.</p>
Submit Exception Document	<p>Click on the Submit Exception Document button to add exception document information to the W-7 Application Input Screen</p>
Cancel	<p>Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you like to continue?"</p> <p>Click the Okay button and the system will direct you back to the ITIN Home Screen.</p>

Click the Cancel button and the system will return back to the current Screen.

**Exhibit 3.21.263-51 "Form 14433" added a hyper link to the Form 14433.**

This form can be accessed at Form 14433.  
Text Only Link

**Return of Original Documents**

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ITIN Office  
Austin, TX 73301-0057

Reference Number/  
Numero de Referencia: **DLN**

**Enter address clearly; used in window envelope**  
**(Form 14433 Address Tool available for address and Reference Number entry)**

**Individual Taxpayer Identification Number (ITIN)**  
Returning Original Supporting Documentation

We are processing your Form W-7 and returning the original supporting identification documentation you sent. If you have any questions about this notice, please call the IRS at 1-800-908-9982. International callers, please call 267-941-1000 (this is not a toll-free number). If you submitted a tax return, it will be processed when your ITIN has been assigned.

**Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos (ITIN)**  
Devolviendo Sus Comprobantes Originales

Estamos tramitando y devolviéndole los comprobantes que usted nos envió con su Formulario W-7(SP), Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos (ITIN). Si tiene alguna pregunta acerca de este aviso, por favor llame al 1-800-908-9982. Si llama desde fuera de los Estados Unidos, marque 1-267-941-1000 (esto no es un número de servicio gratuito). Su declaración de impuestos, si la sometió, será tramitada una vez que le asignen su ITIN.

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Form **14433 (EN/SP)** (Rev 10-2013) Catalog Number 60813N publish.no.irs.gov Department of the Treasury – Internal Revenue Service

**Exhibit 3.21.263-51**