

IRM PROCEDURAL UPDATE

DATE: 01/26/2015

NUMBER: WI-03-0115-0185

SUBJECT: Deviations from the IRM; ID Certification; Common RTS Acronyms

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

CHANGE(S):

IRM 3.21.263.1(2) revised to give hyper link to IRM 1.11.2 for any deviation.

2. This IRM is designed to be used by Austin Submission Processing Campus (SPC) ITIN Operation employees and other RTS users. See IRM 1.11.2 for any deviation. Employees may supplement this IRM by referring to instructions in any IRS publication such as Publication 1915, *Understanding Your IRS Individual Taxpayer Identification Number (ITIN)*, Form W-7 Instructions or other IRM referenced throughout this IRM.

NOTE: All references to "Form W-7" throughout this IRM refers to both the English and Spanish versions unless otherwise specified.

IRM 3.21.263.5.3.4.2.1(4) revised to define what consulates/embassies and other government foreign offices can certify.

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

NOTE: If at any time during review of the application the employee feels that the risk is high, flag the Form W-7 application package to identify the questionable/altered documents for secondary review as determined by management.

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

Origin/Document type	Action
Consulates or embassies for foreign countries with foreign diplomatic representatives stationed in the United States	Can certify the authenticity of their own country's government issued documents.
Foreign government offices in charge of that nation's foreign affairs or dealings with other countries such as: <ul style="list-style-type: none"> ○ Ministry of Foreign Affairs ○ Office of Foreign Affairs ○ Ministry of External Relations ○ Ministry of External Affairs 	Can certify their own government issued documents.
U.S. consul/embassy employees	Can certify foreign documents. NOTE: U.S. consul employees may certify the document itself or attach a separate authentication sheet (usually attached with an eyelet grommet). Examples of consul authentication include consul stamps, seals, ribbons, wafers, wax, and eyelet grommets.
The American Institute of Taiwan (AIT)	Has the same authority as a U.S. consul.
Authentication such as stamps, seals, ribbons, wafers, wax, and eyelet grommets	Must be original.
Photocopies or faxes of notarized documents of certified documents	Are NOT acceptable.
Faxes or photocopies of certified documents	Are NOT acceptable
Faxed or E-mailed copies	Can NOT be certified.
German city halls (Gemeinde, Staatsverwaltung or Ortsverwaltung) or the village administrator (Burgermeister)	Issue passports. Review the stamps and seals on certified copies of passports to ensure that they are from the same city that issued the passport.

French regional government (“Prefect” or “Prefet”) authority	Is used to Issue passports which are processed locally in the town hall (“Mairie”).
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Certified copies from the issuing agency documents (CCIA) are copies of the original document that have been certified by the issuing agency or official custodian of the original record. Use the table below to determine if the CCIA document is valid.

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If...	Then...
CCIA document is from an embassy or consulate office (includes both domestic and foreign offices),	Accept the document as valid if it meets all criteria in this IRM section as well as IRM 3.21.263.5.3.4.2, IRM 3.21.263.5.3.4.2.2, and is valid per IRM 3.21.263.5.3.4.4 #.
CCIA document is from the designated foreign government office such as: <ul style="list-style-type: none"> o Ministry of Foreign Affairs o Office of Foreign Affairs o Ministry of External Relations o Ministry of External Affairs 	Accept the document as valid if it meets all criteria in this IRM section as well as IRM 3.21.263.5.3.4.2, IRM 3.21.263.5.3.4.2.2, and is valid per IRM 3.21.263.5.3.4.4 #.
# [Redacted] #	Accept as valid CCIA document if ALL of the following features are present on the document: <ul style="list-style-type: none"> o Applicant’s name and date of birth o The type of document certified is identified (for example, passport). o A reasonable statement

	<p>indicating that the document has been certified OR verified OR is a true copy is acceptable</p> <ul style="list-style-type: none"> o An original seal with the name of the office certifying the document and the country's emblem o Signature by an official o Date o Copy of the identification document that was certified <p>#</p> <div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>#</p>
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IRM 3.21.263.8.3.2.1(1) "ID Certification" revised to give hyper link to IRM 3.21.263.5.3.4.2.1 for certified copies from the issuing agency.

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

W-7 Application Input Screen Content	Instruction
<p>Add Document</p> <p>NOTE: if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting Identification Documentation.</p>	<p>Click on the Add Document button, on the W-7 Application Input Screen to be directed to another screen to enter the documentation information provided by the applicant.</p>
<p>Edit</p>	<p>Click "edit" to change information for a supporting document or view fields not shown in the table.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
<p>Remove</p>	<p>Click this link on the W-7 Application</p>

	<p>Input Screen to remove a document in the Supporting Identification Documentation section.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
<p>Document Type</p> <p>(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>NOTE: 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"> ○ Passport ○ National Identification Card ○ U.S. Drivers License ○ Civil Birth Certificate ○ Medical Records (dependents under 6 years of age) ○ Foreign Drivers License ○ U.S. State Identification Card ○ Foreign Voters Registration Card ○ U.S. Military Identification Card ○ Foreign Military Identification Card ○ School Records (dependents under 18 years of age) ○ Visa, Type and Number <p>NOTE: If visa information is required (for example, exception 2 or reason code "f" or "g"), and the TAC copy of the passport shows visa, type, and number, enter the visa information.</p> <ul style="list-style-type: none"> ○ USCIS Photo Identification <p>NOTE: Record at least two (2) pieces of documentation (one if a passport) submitted by the applicant. If the applicant</p>

	<p>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>CAUTION: For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Original <p>REMINDER: CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".</p> ○ Certified by the issuing agency (see IRM 3.21.263.5.3.4.2.1. for certified copies from the issuing agency) <p>NOTE: Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.</p> <p>CAUTION: If a SEVIS application also has a COA attached, select "CAA reviewed".</p> <p>NOTE: AAs can only submit original or copies of ID certified by the issuing agency for all applicants (primary, secondary, and dependents). Choose "original" or "certified by the issuing agency" for the corresponding version of ID submitted by the AA.</p> ○ Notarized by State Department employee <p>NOTE: Consider "JAG" and "DOD "(Department of Defense) stamps as notarized documents and select this option</p>

- Foreign notaries under the Hague Convention with an Apostille attached
- Notarized by a U.S. notary state authority
- CAA Reviewed

REMINDER: CAAs can only review original/certified copies of ID for primary and secondary applicants. Copies of this ID for primary/secondary applicants with the COA indicate the CAA reviewed the ID.

- TAC and Tax Attaché Reviewed

NOTE: ID should be original/certified copies with these exceptions:
- Designated TAC offices review original passports and national ID cards **ONLY**. Participating IRS TAC offices are listed at Designated TAC Offices.

[REDACTED]

[REDACTED]

	<p>#</p> <ul style="list-style-type: none"> ○ None of the Above <p>NOTE: Select "none of the above" for copies of ID scanned into the Correspondence Imaging System (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.</p> <p>Enter documentation from the Department of Defense CAAs e.g., the U.S. Navy, U.S. Army, U.S. Marines, U.S. Air Force, Judge Advocate General (JAG) offices, etc., as "CAA reviewed". JAG submissions must include a COA to be considered CAA</p> <p>Additional supporting documentation attached to a case that is not listed on the COA qualify as <i>CAA Reviewed</i> and should be entered on this screen.</p>
Is the ID Valid?	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, viewed documents ○ No, viewed documents <p>NOTE: Always update the Remarks Screen with why the ID is invalid.</p> <ul style="list-style-type: none"> ○ # [REDACTED] # <p>Select "Yes, viewed documents" when no questionable features are identified and:</p> <ul style="list-style-type: none"> ○ The valid document meets all documentation requirements, OR ○ A valid visa or signed passport is

	<p>presented,</p> <p>NOTE: 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">○ All review columns of the FA Document Action Sheet are marked "yes" or "n/a"○ No questionable features are identified.○ ID that has no expiration date but is valid. See IRM 3.21.263.5.3.4.2.2.○ School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2 <p>REMINDER: If a date of entry is required for the applicant, the school record must be from a U.S. facility.</p> <p>Select "No, viewed documents" when:</p> <ul style="list-style-type: none">○ The document does not meet all documentation requirements, for example, translation needed, etc.○ CAA sends copies of dependent ID <p>REMINDER: Original or certified copies of ID is required for all dependents</p> <ul style="list-style-type: none">○ # [REDACTED]
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	<p>[REDACTED]</p> <p>#</p> <ul style="list-style-type: none">○ School records are only a school letter without an official report card or transcript, or applicant is age 18 or older.○ Medical or school records are not current○ Medical records are a shot/immunization record that requires a provider identification letter and that letter is missing, or a provider letter is present but the shot/immunization record is missing, or applicant is age 6 or older.○ The school or medical record is NOT from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico or Canada.○ # <p>[REDACTED]</p> <p>#</p> <ul style="list-style-type: none">○ 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</i>
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	<p><i>does not meet IRS criteria" box.</i></p> <p>NOTE: The same envelope can be used to return both non-questionable/non-W2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope.</p> <p>EXCEPTION: Consider passports for children under 12 years of age at date of Form W-7 signature as signed if they have a thumbprint or are unsigned. See IRM 3.21.263.5.3.4.</p>
Does Applicant Name Match Documentation?	Choose the appropriate radio button Yes or No . 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 selected as the country. 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.
Document Expiration Date REMINDER: (see also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current. CAUTION: Leave the document expiration date	Enter the Document Expiration Date using MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31 If an expiration date is present, enter it in this field.

<p>field blank for the following ID which have no expiration date:</p> <ul style="list-style-type: none"> ○ Birth certificates ○ Foreign driver licenses ○ Medical records ○ School records <p>EXCEPTION: Enter 12/31/CY as the expiration date for:</p> <ul style="list-style-type: none"> ○ National ID cards with no expiration date ○ Mexican voter cards issued prior to 2008. <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>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>EXCEPTION: Leave the document expiration date field blank for the following ID which have no expiration date:</p> <ul style="list-style-type: none"> ○ Birth certificates ○ Foreign driver licenses ○ Medical records ○ School records
<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>NOTE: If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p>

	<p>If country of citizenship is India, and reason box is "d" or "e" and F-2, J-2, or M-2, visa is listed, enter visa data in addition to any other supporting identification documentation including a passport.</p> <p>NOTE: 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>CAUTION: Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached:</p> <ul style="list-style-type: none"> ○ original passport with U.S. visa information present ○ copy of passport (does not have to be certified/notarized) with U.S. visa information present ○ copy of U.S. visa (does not have to be certified/notarized)
<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>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is</p>

	<p>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>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g, " select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. 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 "DS" (duration of stay) is noted as the visa expiration date on Form W-7, enter the visa expiration date in the Supporting Identification Documentation Screen as 1 year from the received date of Form W-7 application or subsequent correspondence.</p> <p>NOTE: If I-20 or I-94 documents or the visa is marked "DS", enter the visa expiration date as one year from the W-7</p>

	or subsequent correspondence received date.
Does the Document need Translation? IRM 3.21.263.5.3.4.2.1	Choose the appropriate radio button Yes or No . If the document is in Spanish, see Exhibit 3.21.263-42 to translate. If the document is in German, see Exhibit 3.21.263-43 to translate. If translation is secured, select "no." If unable to translate, then select "Yes" for the appropriate suspense (S 15) notice to generate.
Does the Document have a photograph? IRM 3.21.263.5.3.4.2	Choose the appropriate radio button Yes or No .
ID Number	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. For Mexican National Voter Registration Cards, enter the Folio number in this field if present. For birth certificates, use the following priority order to determine what ID number to capture. If none of these are present, enter other available identifying number. 1. Acta / Partida 2. Folio/Foja 3. Crip/Curp/Clave 4. Certificate Number
Submit ID Documentation	Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.
Cancel	Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you

	<p>like to continue?"</p> <ul style="list-style-type: none"> ○ Click the Okay button and the system will direct you back to the ITIN Home Screen. ○ Click the Cancel button and the system will return back to the current Screen.
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Exhibit 3.21.263-49 revised to remove "CBIA".

Acronym	Definition	Acronym	Definition
ACM	all criteria met	LTR	letter
ADD'L	additional	LTRHD	letterhead
APPLCNT	applicant	MARR CERT	marriage certificate
ATTD	attached	MDR	missing document request
BAF	better address found	MED REC	medical record
BANK STMT	bank statement	MOD	military overseas dependent
BWH	back-up withholding	MOS	military overseas spouse
CAA	certified acceptance agent	MUNI LTR	municipal letter
CAG	court appointed guardian	NA	not applicable
CCIA	certified copy from issuing agency	NAT	no action taken
CERT MAIL	certified mail	NBA	no better address
CHNG	change	NCY	not current year (e.g., WH NCY = withholding not current year)
CHNG OF ADDR	change of address	NO VALID CAG	no valid court appointed guardian
C/O	in care of	ORIG	original
COB	country of birth	QED	questionable exception documentation
CORR RECVD	correspondence received	QID	questionable identification document

CSR	customer service representative	PMB	private mail box
		PTNRSP	partnership
DEP	dependent	PY	prior year
DL	driver license	RECD	received
DOB	date of birth	RECD DT	received date
DOCS	documents	REVWD	reviewed
DOE	date of entry	RTN	return
DSO	designated school official	SBMT	submit
EC MET	exception criteria met	SBMTD	submitted
EC NOT MET	exception criteria not met	SCH DOC	school document
EMPLMNT	employment	SCRTY FTRS	security features
EXCP	exception	SIG	signature
EXPRD	expired	SIGND	signed
F#	form number (e.g., F1040 = Form 1040)	SSN DNL LTR	Social Security denial letter
FRN	foreign	STMT	statement
GAMING	gambling casino winners	SUPP	supporting
GP	grandparent	SUSP	suspended
HGM	hologram	TP	taxpayer
HNR	honorarium	TRA	tax return attached
INCOMPL	incomplete	TY	tax year
INDIV	individual	UNDEL	undeliverable
INVLD	invalid	UPDT	update
IPS	ITIN Policy Section	WH	withholding
ITIN	Individual Taxpayer Identification Number	WTRMK	watermark
LLC	limited liability corporation		