

## IRM PROCEDURAL UPDATE

**DATE:** 01/19/2016

**NUMBER:** WI-03-0116-0133

**SUBJECT:** U.S. Visa not Required for Some Applicants

**AFFECTED IRM(s)/SUBSECTION(s):** 3.21.263.5.3.5.12

**CHANGE(s):**

**IRM 3.21.263.5.3.5.12(1) – added a "Reminder" that a U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda.**

1. When the reason for applying box "f" or "g" is checked, a valid passport, U.S. visa **and** line 6c **are required** of the applicant.

**REMINDER:** A U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda. See IRM 3.21.263.5.3.5.2.

2. If "DS" is noted as the visa expiration date on Form W-7, consider the visa expiration date as one year from the received date of Form W-7 or as the visa expiration date provided in taxpayer correspondence.

**REMINDER:** "DS" is also listed on the I-20, I-94, and visa. The "DS " is usually written on the Department of Homeland Security Customs Border Protection (CBP) "admitted" date stamp found on the visa page of the passport. See IRM 3.21.263.5.3.1.

3. Refer to Exhibit 3.21.263-4 for a complete list of visas that authorize employment.