

IRM PROCEDURAL UPDATE

DATE: 02/04/2016

NUMBER: WI-03-0216-0261

SUBJECT: Name and DOB Changes

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

CHANGE(S):

IRM 3.21.263.5.3.5.3(2) added "or incomplete" to "Note".

2. In some circumstances, the applicant uses a different naming custom on their Form W-7 than they did on their tax return. If you have a complete name (first and last) on the Form W-7, always use the Form W-7 as the governing authority for all applicants (primary, secondary/spouse, and dependents)

NOTE: If the first or last name is missing or incomplete on Form W-7 but ID is available to complete these two names, complete the names on the Form W-7. For example, Form W-7 shows the last name as Smith. ID shows the last name as Smith Jones. Edit the last name on the Form W-7 to Smith Jones. If the passport does not support the middle initial, circle it out on the Form W-7 and do **NOT** enter to RTS.

IRM 3.21.263.5.10.8(5) and (16) added 2 "Notes" for copies required for name and DOB changes.

5. Once the application is located in RTS, use the *W-7 History Screen* to verify the last action taken or notice issued. Use the *W-7 Application View Screen* to compare the information provided to the information on file and to request a specific edit action. Select the appropriate *Reason for Change* (see also IRM 3.21.263.8.4.3) based on the type of correspondence you are working and the specific action requested.

EXAMPLE: You are working notice correspondence inventory. The current status is Reject and the correspondence is a CP 567 response. You would select "Correspondence Received-R Status" as your *Reason for Change*.

Include the correspondence received date in the Comments Field with entries such as *TP corr recd 06012015*.

NOTE: If the taxpayer requests a name or DOB change, the following copies are required:

- Name change: copies of a legal document substantiating the name change such as a marriage certificate, divorce decree, or court order.
- DOB change: copy of a birth certificate or copies of two (one if a passport) acceptable ID substantiating the change.

NOTE: When the following "Reasons for Change" are selected on the "W-7 Application View Screen", RTS automatically reissues the notice (sends CP 565 B) for cases in assigned status:

- Name Change Only
- Current Mailing Address Only
- Name and Address Change Only
- Reissue Notice

CAUTION: Changes input to the DOB require a second input action to issue a notice. Select "Reissue Notice" as the "Reason for Change" to generate a notice.

16. Form 4442 is an internal referral to the ITIN Unit from other IRS functional areas with specific requests for action. Some specific requests that may be included in Correspondence Inventory include:

- o Revoke Requests
- o Name/DOB perfections (i.e., typographical error or numbers transposed) - do not require substantiation

CAUTION: Name changes require substantiation from copies of a legal document such as a marriage certificate, divorce decree, or court order. DOB changes require a copy of a birth certificate or copies of two (one if a passport) types of acceptable ID substantiating the change.

- o Missing Document Requests
- o TAC Suspense Case Resolutions
- o OFAC Inquiries
- o Original returns from Entity identified as a Form W-7 previously rejected R 17 or R 20

REMINDER: Record clear comments in the Remarks Screen or Comments field to show what actions were taken or not taken from the Form 4442.

IRM 3.21.263.6.1.12(3) revised to state copies of documents substantiating name change are acceptable.

3. If the applicant has a name change, they must provide copies of a legal document such as a divorce decree, court order, or marriage certificate substantiating the name change.

IRM 3.21.263.6.1.32.1(2) 2nd "Then" row for name or DOB change revised to accept copies of documents.

2. The chart below advises how to update RTS based on the customer inquiry.

If applicant...	And...	Then...
States that the information on the notice is incorrect (name, DOB or address, etc.)	The discrepancy is a typographical error such as an obvious misspelling, transposed letters, missing apartment number, etc.,	<p>Update RTS and reissue the CP 565 notice. When the following <i>Reasons for Change</i> are selected on the <i>W-7 Application View Screen</i>, the ITIN RTS automatically reissues the notice (sends CP 565 B):</p> <ul style="list-style-type: none"> ○ Name Change Only ○ Current Mailing Address Only ○ Name and Address Change Only ○ Reissue Notice <p>CAUTION: Changes input to the Date of Birth require a second input action Select <i>Reissue Notice</i> as the <i>Reason for Change</i> to generate a notice.</p> <p>Refer to IRM 3.21.263.6.1.31, for update procedures.</p>
	The discrepancy is due to a name change/correction, or the DOB is incorrect,	Advise applicant only Austin can make these changes. Acceptable documentation for a name change include copies of legal documents such as a marriage certificate, divorce decree, or

		<p>court order. Acceptable documentation for a DOB change is a copy of a birth certificate. In the absence of a birth certificate, acceptable documentation is copies of two (one if a passport) of the thirteen acceptable ID substantiating the change. Attach copies to Form 4442 to forward to Austin. If documentation is not available at the time of the inquiry, advise applicant to send CP 565 with documentation supporting changes/corrections to the SP ITIN Operation.</p> <p>REMINDER: If the TP requests a CP 565 be issued with the new information, state this in the Form 4442.</p>
	The discrepancy is due to an address change (address of record is incorrect),	<p>Advise the applicant to complete Form 8822 and mail with the CP 565 to the Entity Section if this is the only issue they are inquiring about. If this is not the only issue, use oral statement authority to change the address and reissue notice. Refer to IRM 3.21.263.6.1.31 for update procedures.</p> <p>REMINDER: Updating the RTS address automatically generates another CP 565.</p> <p>NOTE: Entity processes all Forms 8822.</p>
States that the original supporting identification documents	Research shows no indication of address change or that the supporting identification	Prepare Form 4442 and forward to the SPC ITIN Operation for processing. Refer to IRM 3.21.263.6.1.34 for Form 4442 preparation

submitted with the ITIN application were not returned,	documents were returned because of undeliverable mail,	procedures.
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IRM 3.21.263.6.1.34(3) added "other documentation" and hyperlink.

3. Assigned cases- Prepare Form 4442 for conditions including:
- o Any changes to RTS (other than typos) that require ID or other documentation, for example name and DOB changes.

REMINDER: See IRM 3.21.263.6.1.32.1.

NOTE: If the box 13 address differs from the box 14 address, TP has met all address change requirements, and TP requests his RTS address be changed, check the box "Address Change Requested" in box 13.

- o Merge criteria is met, refer to IRM 3.21.263.6.1.33 or
- o Missing Document Request - Applicant advises that their original supporting identification documentation has not been returned and it has been more than 60 days since the application was mailed,

REMINDER: Review the RTS Remarks Screen and Comments Field (see IRM 3.21.263.4 and IRM 3.21.263.5.9.8 for indications of previous attempts to return ID and the addresses used). If applicant's current address matches the RTS address and previous attempts to return the ID to this address were unsuccessful, question the applicant. Ensure the correct address is listed on the Form 4442. If applicant insists the RTS address is correct and they've received no ID returned from the IRS, indicate in the Form 4442 that the RTS address is confirmed and for ITIN Operations to mail the ID to the RTS address.

or

- o Revoke ITIN action is needed. You are advised that an ITIN recipient is deceased (include copy of death certificate), or has a SSN, or

- o # [REDACTED] .#