DATE: 02/05/2016

NUMBER: WI-03-0216-0274

SUBJECT: Foreign Tax ID Field and Form 8822 Processing

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

CHANGE(s):

IRM 3.21.263.5.3.5.11(1) deleted examples of Canadian and German tax ID numbers.

1. This entry identifies the applicants foreign identification number.

IRM 3.21.263.5.10.5(7) 2nd row of Then column in table revised address changes.

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

   NOTE: If the Form W-7 application package shows UND mail because of a typo or omission in the address, correct the address and re-issue the notice.
   - Select "update documentation" as the reason to change the address
   - Select "re-issue the notice" to issue the CP 566.

If ...	Then ...
Applicant requests address change with no other information submitted (is **NOT** responding to information requested in CP 566),	Do **NOT** change address. Attach the address change request to the front of the suspense file to consider when the applicant responds to the suspense notices OR becomes R 99 status. whichever occurs first.
Applicant requests address change **AND** is also responding to CP 566,	Process the information submitted in response to the suspense notice. Input the address to RTS when ALL of the following are present: o ITIN document locator o Number

	o Taxpayer full name o Old address (must match RTS address) o New address o Taxpayer signature (taxpayer signature is not required when applicant uses IRS generated notice to inform of an address update). **REMINDER:** When inputting an address change, **ALWAYS** record the old address in the Comments Field or Remarks Screen with entries such as *old adrs 1234 Main St Mytown TX 12345*. If the address change request is missing **ANY** of the above, a completed Form 8822 is required. Update the Comments Field or Remarks Screen with entries such as *Corr to Entity for 8822 pot new addrs 1234 Main St Anytown TX 87444.* . After completing all required ITIN actions, prepare and attach Form 1725 to route the correspondence to Entity requesting Form 8822 be sent to the taxpayer. Leave the Form 1725 and attachments in the batch. **REMINDER:** Form 8822 is processed by Entity. See IRM 3.21.263.5.10.8. I Process the information submitted in response to the suspense notice.

IRM 3.21.263.5.10.8(8) added "Comments Field" as an area to leave information.

8. If Form 8822 is received for an account in assigned status and taxpayer requests CP 565 re-issuance, take the following steps:
    - o Complete and attach Form 1725 to send the Form 8822 and correspondence to Entity
    - o Notate on Form 1725 for Entity to return the Form 8822 and correspondence once the Form 8822 is processed
    - o Record the actions taken in the Comments Field and the potential new address.

> **NOTE:** If Form 8822 is returned from Entity notated that the address was changed or that the new address is already on IDRS, update the RTS address. If Form 8822 shows the address was **NOT** changed, update the Remarks Screen to indicate actions taken by Entity. Classify the Form 8822 and correspondence with a large "C" in red ink.

IRM 3.21.263.8.3.2.7(1) deleted examples of Canadian and German tax ID numbers.

1. Use the table below to enter the data from these Form W-7 lines to RTS.

W-7 Application Input Screen Content	Instruction
Applicant Date of Birth (DOB) IRM 3.21.263.5.3.5.7	Enter applicants date of birth using U.S. (MMDDYYYY) format. MM=1 to 12 DD= 1 to 31 If found to be in a format other than U.S., then perfect before entering. **EXAMPLE:** British format = DD/MM/YYYY April 26,1954 = 26041954 **NOTE:** If any of the 3 fields (MM, DD or YYYY) are all zeros, leave the DOB blank for S 06 to generate.
Applicant Date of Death (DOD) IRM 3.21.263.5.9.2	Enter applicants date of death using U.S. MMDDYYYY format. MM=1 to 12 DD= 1 to 3 Attached documentation (death certificate etc.) may be helpful in determining the applicant's DOD. If found to be in a format other than U.S., then

	perfect before entering. **EXAMPLE:** British format = DD/MM/YYYY April 26,1954 = 26041954
Applicant Country of Birth (COB)	Choose applicant's country of birth from the drop down box. See also Exhibit 3.21.263-15 Enter "GM" for Germany and "RS" for Russia if the specific country part is not otherwise specified
Applicant State/Province of Birth	Enter the applicant's state/province of birth. For Canadian provinces, see Exhibit 3.21.263-16. For Mexican provinces, see Exhibit 3.21.263-17.

Applicant Gender	Choose **Male** or **Female**
	
	Enter based on the following:
	
	    o If no box is checked, enter gender based on ID.
	    o If both boxes are checked, enter gender based on ID.
	    o If one box is checked, but does not match ID, leave blank.
	    o If unable to determine, leave blank.
	
	REMINDER: If gender other than male or female is notated on Form W-7 or the ID, take no action. See IRM 3.21.263.5.3.5.8.

Applicant Country of Citizenship (COC)	Choose applicant country of citizenship from the drop down box. See also Exhibit 3.21.263-15
	
	Enter based on the following:
	
	    o If no country is listed and information is not available on a passport, make no entry.
	    o If country is not listed on the drop down list, make no entry.
	    o If different from information on passport, enter information from passport.
	    o Enter "GM" for Germany and "RS" for Russia if the specific country part is not otherwise specified.

Applicant Other Country of Citizenship	If applicant has dual citizenship, then choose additional country of citizenship from the drop down box.
Applicant Foreign Tax ID	Enter Foreign Tax Identification Number if provided by the applicant.
Visa Classification Drop Down Box	This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.
Visa ID Number	This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.
Visa Expiration Date	The date is in MMDDYYYY format. Values are 1 to 31. This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.