

IRM PROCEDURAL UPDATE

DATE: 03/02/2015

NUMBER: WI-03-0315-0414

SUBJECT: Form W-7 and Tax Return Name Control

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

CHANGE(s):

IRM 3.21.263.5.2.3.8(1) "Check copies" revised to instruct to edit the name control if an ITIN is edited.

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>EXCEPTION: 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 ANY 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>NOTE: if processing a family</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>CAUTION: 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>NOTE: 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>pack, write "Family Pack" in the top center above the primary's information.</p> <ul style="list-style-type: none"> * 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) <p>(3) Below these entries in the middle of the envelope, write the dependent(s) information in sets of 3 lines each as shown below:</p> <ul style="list-style-type: none"> - 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>REMINDER: The envelope should have a listing for each person with ID enclosed.</p>	
Form 9856, Attachment Alert is present,	Detach for routing to Document Retention (Files).
An addressed envelope containing a completed Form 14413 with original or certified copies of ID is present,	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.
A completed Form 14415 is present and attached to an addressed envelope containing an original passport,	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.
Loose Income Substantiating Document(s) are received after the tax return has been released to the pipeline,	Route document(s) to Document Retention (Files).
Check copies are attached,	<ul style="list-style-type: none"> ○ Return should have a dollar (\$) sign on upper left corner. If missing, annotate. ○ Detach for routing to Accounting if an Accounting DLN is on the check copy. The

	<p>check copy must also have the following edited to it: A TIN,</p> <p>NOTE: If an ITIN is edited to the check copy, the name control should also be edited.</p> <p>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"> ○ Detach the state return. These returns will be sent to the appropriate state for processing. ○ If there is only one copy of Form W-2, Detach from state return and attach to federal. ○ Follow Discovered Remittance procedures for live checks.
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, NOTE: 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 is 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 REMINDER: 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. NOTE: 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 3.21.263.5.3.5.3(3) and (4) and (5) revised to make the Form W-7 name the governing authority for the name control on the tax return.

1. At a minimum, the last name must be present. The name on the Form W-7 should match the name on the applicant's ID. See IRM 3.21.263.8.3.2.1 (1) "Is the ID Valid?". Edit the Form W-7 as needed.

2. Naming customs differ from country to country, and culture to culture. Refer to Document 7071, *Name Control Job Aid for Individual Master File (IMF) Taxpayers* for guidance in determining first name and surname.
3. 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 name information is incomplete on the tax return or Form W-7 but documentation is available to correct the name, correct the name.

4. To ensure correct pipeline processing and prevent name control (first four letters of last name) mismatches when the tax return is processed:
 - a. Compare the Form W-7 name to the attached tax returns. Verify that the name is spelled correctly and correct any typographical errors. If you can confirm that the person on the tax return is the same person as the Form W-7 applicant and the names differ, then edit the tax return to match the Form W-7 name.
 - b. Ensure that the name is legible and is listed in First, Middle and Last Name order.
 - c. Underline the name control on the tax return in red ink for any ITIN (primary, secondary, and dependent) assigned.
5. Refer to the examples listed below:

EXAMPLE: Form W-7 "Harold Svenson Lundquist" with "Lundquist" in the last name box; Form 1040 - "Harold Svenson L". Edit "Lundquist" as the last name on the tax return and underline the name control "Lund".

EXAMPLE: Form W-7 - "Maria Vallejo Amarillo Reno" with "Amarillo Reno" in the last name box; Form 1040 - "Maria V Amarillo". Edit "Amarillo Reno" as the last name on the tax return and underline the name control "Amar".

EXAMPLE: Form W-7 - "Maria Vallejo Amarillo Reno" with "Amarillo Reno" in the last name box; Form 1040 - "Maria V Reno". Edit "Amarillo Reno" as the last name on the tax return and underline the name control "Amar".

IRM 3.21.263.5.4.1(7) and (13) revised to state to underline the name control on the tax return for any assigned ITIN.

7. **Document the tax return as follows:**
 - Write the ITIN(s) on the tax return in the space allocated for the primary, secondary and dependent taxpayer's SSN. Ensure that the ITIN is written on **each** tax return where the applicant is listed.
 - Underline in red ink the name control (first four letters of the last name) for any ITIN assigned (primary, secondary, and dependent)

CAUTION: Complete Form 3471E when required for returns being sent to processing. Enter the RPD date on line 4. See IRM 3.21.263.5.10.6 to determine when Form 3471E is required and for instructions on computing the RPD.

- Ensure that a TIN status is indicated for **each** person listed on the tax return prior to release. If no SSN or ITIN processing information is available for a person shown on a tax return, write "No W-7" in the SSN box. This also applies to the spouse when filing status "3" is indicated.

#

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] #

#



#

- Write the DOB next to the TIN box for any primary/secondary applicant needing an IRSN.

REMINDER: Only edit secondary applicants if their Schedule SE is attached.

- Staple multiple copies of the exact same tax return for the same tax year together with the earliest received date return on top (do not stagger). Only edit the top tax return with the ITIN, or "ITIN Reject", or "No W-7".
- Use **only** red erasable ink on the tax returns. Write in block letters that are easily legible. **Do not use white out, erasures** etc. in the primary and secondary taxpayer SSN boxes on the return. If something has already been written in the primary or secondary boxes or white out has been used, circle out this information and write the ITIN to the left of the SSN box. If something has already been written in the dependent SSN box and there is no room to enter the information to the left of the box, use white out tape **only** in this area. Be careful not to cover other return information such as the relationship or check box. If the dependent is listed on a continuation sheet that is attached to the return, enter the appropriate ITIN information on that sheet.
- If no received date is present on the return but is present on the Form W-7, write the same received date as on the Form W-7 on the tax returns(s).

CAUTION: Always write the received date as "MM-DD-YY" to the right of Line 6d on the front of the return.

- If no received date is present on the Form W-7 or return, determine and write the received date on the return in the following priority order:
 - postmark date on the envelope
 - signature date
 - today's date minus 10 days

#



13. Check copy: Follow the instructions below for processing check copies:

If...	Then...
Assigned,	<ol style="list-style-type: none">1. Write the ITIN and name control on the front of the check copy.2. IF the name on the check copy is not that of the primary taxpayer, write the primary taxpayer's name on the check copy.
Suspended,	<p>Do not edit or write anything on the check copy until the account is in final status (assigned or rejected). If the check copy has no remittance DLN written as shown in the example below, do NOT edit the check.</p> <p>EXAMPLE: 20009-XXX-XXXXX-X; 07009-XXX-XXXXXX-X.</p>
Rejected,	<ol style="list-style-type: none">1. If the primary or secondary applicant does not validate their identity and: Neither has valid TIN and income, write " ITIN Reject-No Return Processed " and the ITIN DLN on the check copy Either has a valid TIN and income, write that TIN on the check copy..2. If the primary or secondary applicant validates their identity but rejects because they are NOT eligible for an ITIN, write "ITIN Reject-Return to Entity " and the ITIN DLN on the check copy. <p>REMINDER: Returns with secondary applicant income and not TIN are routed for IRSNs only if their Schedule SE is attached.</p> <ol style="list-style-type: none">3. If the primary or secondary applicant rejects for not satisfying S50 and: Neither has a valid TIN and income, write " ITIN Reject-No Return Processed " and the ITIN DLN on the check copy. Either has a valid YIN and income, write that TIN on the check copy.

IRM 3.21.263.8.3.1(3) "Does Applicant Name Match Tax Return?" added instructions for when to select "no".

1. The Preliminary W-7 Application Data Screen is the initial screen that is used to enter a W-7 / W-7SP Application on the RTS, Exhibit 3.21.263-20.
2. To access the *Preliminary W-7 Application Data Screen*, click on the Add W-7 link in the *Global Navigation Bar*.
3. The content of the *Preliminary W-7 Application Data Screen* includes the following:

Preliminary W-7 Application Data Screen Content	Description	Comment
Batch Number	<p>Enter the batch number. This is an 11 digit number that is located on the Batch Cover Sheet. The elements of the batch number include the following:</p> <ul style="list-style-type: none"> ○ Julian Date = Batch Creation Date ○ Campus Location (NN 20 = Austin Submissions Processing Center) ○ Cart Number (NNN) ○ Slot Number (NN) ○ List Year (N) 	If the batch number is not entered, or is entered incorrectly, the system will display an error message.
IRS Received Date	<p>Enter the Received date as stamped on Form W-7 in MMDDYYYY format.</p> <p>MM values = 1 to 12</p> <p>DD values = 1 to 31</p> <p>CAUTION: Once the application is submitted this field can not be changed.</p>	<p>If the IRS received date is missing from the Form W-7, use the received date stamped on the tax return or other application(s) in the same family pack. If no IRS received date stamp is found, choose the earliest of these 3 dates and enter as the received date:</p> <ul style="list-style-type: none"> a. Postmark date on envelope b. Signature Date c. Today's date minus 10 days.
W-7 Year	Refers to the Form W-7	The <i>W-7 Application Input</i>

	<p>revision year. Select the year of the Form W-7 from the drop-down box. If the Form W-7 year is before 2002, select "Other Year".</p> <p>NOTE: If more than one revision year is present on Form W-7, select the latest year.</p>	<p><i>(Other Year) Screen</i> will generate if "Other Year" is selected from this drop down box and all of the other required information for the <i>Preliminary W-7 Application Data Screen</i> is entered and passes system validations. This screen has limited fields for entry which include the following:</p> <ul style="list-style-type: none"> ○ Remarks ○ Applicant Legal Name ○ Applicant Name at Birth ○ Applicant Mailing Address ○ Applicant Foreign Address <p>NOTE: Once these fields are entered the application will be rejected (R 25).</p>
Single or Family Pack?	<p>Refers to the input of either a single Form W-7 application or a group (Family Pack) of related applications that are associated with a tax return. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Single ○ Family Pack 	
Is this the first W-7 in Family Pack?	Select the appropriate radio button Yes or No in response to the question.	Selection is based on the application that is being entered.
DLN of First W-7 in Family Pack	<p>The DLN is a 14 digit number that is assigned to each application once it has been processed through the RTS. The elements of the DLN are as follows:</p> <ul style="list-style-type: none"> ○ FLC: 20 (Austin) ○ Tax Class: 2 	<p>This field is available only if the response to the preceding question is "No".</p> <p>The system will auto-populate the DLN of the next Form W-7 in the family pack</p>

	<ul style="list-style-type: none"> ○ Doc Code: 94 = W-7 (English) ○ Doc Code: 92 = W-7 (Spanish) ○ Julian Date: XXX- Batch Creation Date ○ Block Series: 000-299 without return and 300-999 with return ○ Serial#: XX (00-49) ○ List Year: X 	after the first Form W-7 application has been submitted.
Notice/Correspondence Language	<p>Select one of the following from the drop down box based on the type of Form W-7 in hand:</p> <ul style="list-style-type: none"> ○ English ○ Spanish 	This field determines the language of any ITIN notices issued to the applicant.
Dependent Mailing and Foreign Addresses Same As Primary	This field is enabled for Family Pack applications. Select the appropriate radio button Yes or No based on the information on Form W-7.	If the address information for the dependent is the same as the primary (or first application in the Family Pack), selecting "yes" will allow the dependent address fields to auto-populate.
Submission Source	<p>This field identifies the originator of Form W-7. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Applicant Direct ○ Acceptance Agent ○ Certified Acceptance Agent ○ IRS Office <p>NOTE: Choose IRS office when:</p> <p>FA-DAS is attached, OR</p> <p>Form W-7 "FOR IRS USE ONLY BOX" shows IRS employee number, AND</p>	<p>The Submission Source determines who receives ITIN related correspondence/ notices:</p> <ul style="list-style-type: none"> ○ If "Applicant Direct" is selected, the system will generate correspondence to the applicant using the mailing address for Form W-7. <p>If the application is submitted by a "Delegate", the submission source will be treated as Applicant Direct.</p> <ul style="list-style-type: none"> ○ If "Acceptance Agent" is selected, enter the

	<p>TAC received date stamp is present.</p> <p>OR</p> <p>IRS tax attaché received date stamp is present. See IRM 3.21.263.5.3.5.1.</p>	<p>EIN in the AA EIN field. If the EIN is invalid, follow the RTS response: <i>"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct."</i> If RTS determines the AA is a CAA, change the submission source to "Certified Acceptance Agent".</p> <p>The field "AA/CAA Office Code" is required when an AA/CAA EIN is present. Follow the RTS response <i>"The AA/CAA Office Code found in the manual input box is not valid. Please enter a valid code or select 'Not Found' from the AA/CAA Office Code drop down"</i>.</p> <p>NOTE: Refer to Form W-7(COA) to determine if the application is a CAA submission. If no Form W-7(COA) is attached, review the bottom of the Form W-7 to determine if submitter is a CAA or AA.-</p> <ul style="list-style-type: none"> ○ If Certified Acceptance Agent (CAA) is selected, correspondence is generated to both the applicant and the CAA
--	--	--

		<p>using the applicant's mailing address and the CAA's address.</p> <p>EXCEPTION:</p> <p>Select "Yes" or "No" to the RTS query "<i>Valid CAA Certificate of Accuracy attached?</i>" Enter the EIN in the "CAA EIN" field. If RTS determines the CAA is an AA, change the submission source to AA.</p> <ul style="list-style-type: none"> ○ If "IRS Office" is selected, the system will generate correspondence to the applicant using their mailing address.
Tax Return Attached?	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, but attached to the Single ○ Yes, but attached to the Family Pack ○ No <p>CAUTION: Form 1040NR with entries on any line (for example only line 22 is completed) should be considered a valid return. Do not reject.</p>	<p>Select "Yes" if box "c" applies, and multiple returns are attached for the applicant and the date of entry matches at least one of the tax return periods.</p> <p>Select "No" when any of the following conditions apply:</p> <ul style="list-style-type: none"> ○ A tax return is not present, or ○ The applicant is not listed on an attached tax return, or ○ You can not confirm that the person on an attached tax return is the same person on the Form W-7, or ○ Box "c" applies and

		<p>date of entry is after the tax period of attached tax return listing the applicant. Enter in Remarks, "DOE after year of tax return"</p> <p>○ Form 1040PR is attached as these applicants qualify for a SSN. Enter "Form 1040PR" in the Remarks Screen. Flag the case for the lead to override and change the R 17 to R 07</p> <p>EXCEPTION: If the non-resident alien is a bonafide resident of Puerto Rico (i.e. current mailing address in Puerto Rico), select "yes." as these applicants qualify for an ITIN.</p> <p>○</p>
Does Applicant Name Match Tax Return?	Radio button selections are Yes or No .	<p>Select "Yes" to confirm that the applicant is listed on the tax return.</p> <p>Applicant must be listed on at least one of the tax returns in a "dual status" same year tax package. Select "No" when the applicant is not listed on the tax return.</p>
W-2 Attached?	Radio button selections are Yes or No .	Select "Yes" or "No" as appropriate.

		<p>Select "yes" if any of the following proof of income is present on an attached return:</p> <ul style="list-style-type: none"> ○ Form W-2 ○ Form W-2C ○ Form 4852 ○ Pay stub (a single pay period with year-to-date totals is acceptable) ○ Bank statement showing income is being deposited into taxpayer's account <p>Select "no" if the income documents listed above are not present.</p>
Is the name on the W-2 the Same on the Tax Return?	Radio button selections are Yes or No .	<p>Select "Yes" if the Form W-2 name matches the name of the primary or secondary filer on an attached tax return.</p> <p>Select "No" if the Form W-2 name differs, is altered, or has been whited-out. NOTE: If the applicant attaches Form 1040NR, the reason for filing is " b " and the W-2 name does not match the return, flag the case for the Lead to override the status to S 50. Update the Remark Screen to show the W-2 name did not match the return.</p>
Tax Return Type	Select one of the following from the drop down box for the earliest tax return year on which the applicant is	Choose the tax return type for the return annotated "dual status". If both or neither is annotated ("dual status"

	<p>claimed:</p> <ul style="list-style-type: none"> ○ 1040 ○ 1040A ○ 1040EZ ○ 1040NR ○ 1040NR-EZ ○ 1040X 	statement attached), choose Form 1040NR.
Tax Return Year	<p>Enter the tax return year. If multiple tax returns are attached enter the earliest tax year for the applicant.</p> <p>EXAMPLE: Single Form W-7 applicant has returns attached for 2012 and 2013. Enter 2012.</p> <p>CAUTION: The tax year for individual members of a Family Pack may be different.</p> <p>EXAMPLE: Tax returns are attached for 2011, 2012, and 2013. Primary applicant is listed on all returns. Enter 2011 for the primary. A dependent is listed only on the 2012 and 2013 return. Enter 2012 for the dependent.</p>	Enter any year from the previous 12 years up to the present year. If tax return is earlier than 12 years, input the earliest year RTS will accept.
Is the Tax Return Valid?	Select the appropriate radio button Yes or No .	Select "No" only if the return does not have any information to establish a tax reporting or filing requirement (no tax liability). Otherwise, select "Yes". Select "yes" even when you have a family pack and multiple returns are attached (at least one must be valid) but the dependent W-7 applicant is only listed on an invalid return). See IRM 3.21.263.5.3.2 for more information on valid tax

		returns.
Invalid Tax Return Reason	<p>If the answer to the preceding question is No, the system will enable the drop down box below. Select one of the following:</p> <ul style="list-style-type: none"> ○ Tax return not signed <p>NOTE: This is no longer a valid selection.</p> <ul style="list-style-type: none"> ○ Cannot calculate tax liability on the tax return (no numbers present or zeros on all lines). Note: Tax return includes schedules and attachments.) 	Be careful when reviewing Form 1040NR. If any entries are present (i.e., Line 22), the return is valid.
Number of Additional Tax Returns Attached	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ 0 ○ 1 ○ 2 ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	Pertains to additional tax returns that list the applicant.
Number of W-7 Associated to the Tax Return(s)	<p>Select one of the following from the drop down box based on the number of Form W-7 applicants that are associated to the tax return(s):</p> <ul style="list-style-type: none"> ○ 1 ○ 2 ○ 3 ○ 4 	<ul style="list-style-type: none"> ○ For single applications, select 1 ○ For family packs, select the total number of Forms W-7 present in the family pack.

	<ul style="list-style-type: none"> ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	
IRS Office Employee Badge Number	This field will be enabled when the submission source of the application is "IRS Office".	<p>Enter the IRS employee badge number from Line 2 of the <i>For IRS Use Only Box</i> on Form W-7. The badge number represents the IRS employee who received the application and reviewed the documentation at the TAC.</p> <p>Format consists of two boxes with seven spaces:</p> <p>two in the first box and five in the second box with a dash in between. If the TAC employee omitted their badge number but additional information on the application, such as a TAC stamp and information in the <i>For IRS Use Only</i> box clearly indicates that the application was received from a TAC, enter the number as all zeros. If the ID number is greater than seven, use the last 7 digits.</p>
Next	Click on this button to process the information on the W-7 Preliminary Application Data Screen.	<p>If the information on this screen was entered correctly, the system will direct you to the W-7 Application Data Screen to continue entering the application.</p> <p>If the information on this screen was not entered correctly the system will prompt you to reenter the</p>

		required information.
Cancel	Click the Cancel button and the following warning message will appear: "You will lose data on the current screen, would you like to continue?"	Click the Okay button and the system will direct you back to the ITIN Home Screen or, Click the Cancel button and the system will return you back to the current screen.

IRM 3.21.263.8.3.2.1(1) "Is the ID Valid?" added to select "no" when the name on the document does not match the applicant's name.

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

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


<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. Driver's License ○ Civil Birth Certificate ○ Medical Records (dependents under 6 years of age) ○ Foreign Driver's 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 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</p>	<p>Choose one of the following from the drop down box:</p>

<p>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>	<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
---	---

	<p>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.</p> <p>○ TAC and Tax Attaché Reviewed</p> <p>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.</p> <p>#</p> <div style="background-color: black; width: 100%; height: 80px; margin: 10px 0;"></div> <div style="background-color: black; width: 100%; height: 150px; margin: 10px 0;"></div> <p>#</p> <p>○ None of the Above</p> <p>NOTE: Select "none of the above" for copies of ID scanned into the</p>
--	--

	<p>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 presented, <p>NOTE: If the application requires a visa, the visa is not certified but the</p>

	<p>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 name on the document does not match the applicant's name. ○ 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] #
--	---

	<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. ○ #  ○ # 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. <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</p>
--	---

	<p>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	<p>Choose the appropriate issuing country from the drop down box.</p> <p>Refer to Country Code List if needed in Exhibit 3.21.263-16.</p>
Issuing State Exhibit 3.21.263-15	<p>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.</p> <p>This field is enabled only when U.S. is 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>REMINDER: (see also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current.</p> <p>CAUTION: 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 	<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</p>

<ul style="list-style-type: none"> o Medical records o School records <p>EXCEPTION: Enter 12/31/CY as the expiration date for:</p> <ul style="list-style-type: none"> o National ID cards with no expiration date o 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>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"> o Birth certificates o Foreign driver licenses o Medical records o 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</p>

	<p>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)
Visa ID Number	<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 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 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 Yes or No.</p> <p>If the document is in Spanish, see Exhibit</p>

	<p>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."</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 Yes or No.</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 to capture. If none of these are present, enter other available identifying number.</p> <ol style="list-style-type: none"> 1. Acta / Partida 2. Folio/Foja 3. Crip/Curp/Clave 4. Certificate Number
<p>Submit ID Documentation</p>	<p>Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.</p>
<p>Cancel</p>	<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"> ○ 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.
--	-----------------