IRM PROCEDURAL UPDATE

DATE: 03/31/2015

NUMBER: WI-03-0315-0600

SUBJECT: Individual Taxpayer Identification Number (ITIN) Valid Range Clarification

AFFECTED IRM(s)/SUBSECTION(s): 3.12.10.3.3

Change(s):

IRM 3.12.10.3.3(4) a - Includes editorial changes to text, entitled, "Field 01TIN-Taxpayer Identification Number", to clarify instructions regarding the Individual Taxpayer Identification Number's (ITIN's) valid ranges for fourth and fifth digits. This is based on a recommendation in SERP Feedback Control #201501703, dated March 17, 2015, entitled, "2.12.10 Field 01TIN". The initiator provided supporting documentation describing the ITIN's valid ranges for the fourth and fifth digits.

4. **Correct Field 01TIN** using the following procedures:
   a. Compare Field 01TIN with the document or archive record. Correct coding and transcription errors.

If ...	Then ...
Field 01TIN contains an EIN,	the first two digits must be other than: 00, 07–09, 17–19, 28–29, 49, or 89.
Field 01TIN contains an SSN,	the valid ranges for the first three digits are 001–899.
Field 01TIN contains an ITIN,	the valid ranges for the first 3 digits are 900-999; and the 4th and 5th digits must be 70--88; 90-92; or 94-99.
Field 01TIN contains an IRS temporary assigned SSN (900–999),	the 4th and 5th digits must contain a valid campus file location code. The valid file location codes are 07, 08, 09, 17, 18, 19, 28, 29, 49, 66, and 89.

   b. If the MFT is 13, 17, 58, 76, or 78 and the TIN is an SSN, the TIN–Type Indicator can be either "0" (zero) or "2". (See also instructions for correcting Field 01TTI (TIN Type Indicator) and Field 01TTX (Cross Reference (X-ref) TIN Type Indicator) in IRM 3.12.10.3.4 and IRM 3.12.10.3.19, respectively.)
   c. If you receive an IMF extension without an SSN, research for a valid TIN. If one is found, enter the TIN in Field 01TIN. If one is not found, correspond with the taxpayer. SSPND 211.

NOTE: If changing the TIN leave a note with the corrected TIN on the RTR system.

NOTE: Austin campus only. If the extension request is on a listing instead of Form 4868, you must photocopy the listing and completely obliterate the other taxpayer data on the copy. The copy will be held in correspondence suspense. Correspondence should be sent to the address of the practitioner who submitted the list.

d. For lockbox unprocessable payments, see IRM 3.12.10.2.7.

NOTE: If changing the TIN leave a note with the corrected TIN on the RTR system.

e. If you receive an IMF extension indicating a Form W-7 was submitted (ITIN applied for) or Form W-7 is attached, search for a valid TIN.

If ...	Then ...
found,	enter the TIN in Field 01TIN.
the TIN is not found and the Form 4868 contains a payment,	SSPND 320 to Entity to request an Internal Revenue Service Number (IRSN) to process the payment. **Note:** See (5)b. below for disposition of the Form W-7.

If ...	And ...	Then ...
the TIN is not found and the Form 4868 does not contain a payment,	the extension is NOT approved,	SSPND 640 to void the extension for destruction.
the TIN is not found and the Form 4868 does not contain a payment,	the extension IS approved,	SSPND 640 to void the extension. The Form 4868 should be returned to taxpayer. Include a note (Form 6401 may be used) instructing the taxpayer to attach a copy of the extension request to the Individual Tax Return when it is filed. **NOTE:** Taxpayers have the option of having correspondence concerning Form 4868 sent to an agent acting for them. Correspondence should be mailed to the name and address indicated on the Form 4868. If multiple forms are being sent to the same address (the same preparer is listed for several different taxpayers), they may be mailed in the same envelope. In the note, indicate the extension is approved to **10/15/2015** (list

		the current year) unless box 9 is checked, extension is approved to **12/15/2015** (list the current year).

    f. Sometimes taxpayers will file a Form 1041-ES with an SSN, or a Form 1040-ES with an EIN. These are usually for deceased taxpayers. If either of the conditions exist, research for the correct TIN. If found, enter in Field 01TIN and leave a working trail. If not found, SSPND 320.

    g. If Field 01TIN is correct as transcribed, and none of the above conditions exists, search the document for another (presumed valid) TIN. If another TIN is found, follow instructions in IRM 3.12.10.2.1. If another TIN is not found, research. **If IDRS is not available SSPND 351 or follow local procedures**.

    h. If no TIN, multiple TINs, or a determination cannot be made, refer the document to Entity SSPND 320.

NOTE: If changing the TIN leave a note with the corrected TIN on the RTR system.