

IRM PROCEDURAL UPDATE

DATE: 03/31/2016

NUMBER: WI-03-0316-0646

SUBJECT: No/Incomplete Form W-7 Address, Name Changes, Myanmar, Scotland, Wales and Northern Ireland

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

CHANGE(s):

IRM 3.21.263.5.3.4.2.4(6) added instructions for filing ID in the LODO for incomplete or missing applicant addresses.

6. If the Form W-7 has an incomplete mailing address for the applicant that you are unable to perfect (see IRM 3.21.263.5.3.5.5) or is missing the complete address:
 - o Place the ID in a confidential (E-20) envelope and edit the envelope with the primary's full name and TIN (DLN if no ITIN assigned) and, if applicable, the dependent's full name and ITIN (DLN if no ITIN assigned); see IRM 3.21.263.5.3.4.2.5.
 - o Flag the envelope in a manner determined by local management for filing in the Loose Documents Database (LODO).
 - o Update the Remarks Screen with the disposition of the ID.

IRM 3.21.263.5.3.5.5 revised to add postal code, foreign address, and taxpayer envelope in instructions for perfecting applicant's mailing address.

1. When present, this is the address the IRS will use to return original supporting identification documentation and send correspondence to the applicant. The complete mailing address should be present if it is different from the Foreign Address, Line 3.
2. This address may be a street address or U.S. Postal box number.

CAUTION: Private box numbers are not considered valid for mailing addresses (for example, mailboxes, postal annex and post net).

3. Typographical errors in an address on Form W-7 may be corrected if the information in the application packet will support the change. These corrections are not required. For example, Form W-7 shows 123 FORREST ST. The tax return shows 123 FOREST ST. Either:
 - o Edit Form W-7 from FORREST to FOREST and enter FOREST to RTS, **or**

- Do not edit Form W-7 and enter FORREST to RTS.
- 4. If a city, state, zip code, or postal code is incomplete or missing from a U.S. or foreign address on Form W-7, compare to other address information in the application packet (including the envelope) and edit the Form W-7 if the street addresses match.
- 5. If a U.S. or foreign street address on Form W-7 matches the street address on the tax return or taxpayer envelope (if no return is available) but additional address information is present on the tax return or taxpayer envelope that is not found on the Form W-7, edit the additional information on Form W-7. Perfect the Form W-7 address to match that on the tax return or taxpayer envelope. For example:
 - If Form W-7 has "123 Main St." but the tax return has "123 Main St Lot 7", edit "Lot 7" on Form W-7.
 - If Form W-7 has "729 Bobcat Dr" but the taxpayer envelope has "729 Bobcat Dr 19", edit "19".
- 6. If a U.S. address includes a county or parish, the county or parish may be edited out.

IRM 3.21.263.6.1.12(3) revised to state accept a valid birth certificate in a different last name if attached legal documents show it is the Form W-7 applicant.

- 3. If a valid birth certificate is attached and the last name differs from the Form W-7, accept the birth certificate as a valid ID if a legal document such as a divorce decree, court order, or marriage certificate shows the name on the birth certificate is the Form W-7 applicant. At least one other valid ID must be attached.

IRM 3.21.263.8.3.2.7(1) "Country of Birth" and "Country of Citizenship" revised with instructions for Myanmar, Scotland, Wales, and Northern Ireland.

- 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)	Enter applicants date of birth using U.S. (MMDDYYYY) format.
IRM 3.21.263.5.3.5.7	MM=1 to 12
	DD= 1 to 31
	If found to be in a format other than U.S., then

	<p>perfect before entering.</p> <p>EXAMPLE: British format = DD/MM/YYYY April 26,1954 = 26041954</p> <p>NOTE: If any of the 3 fields (MM, DD or YYYY) are all zeros, leave the DOB blank for S 06 to generate.</p>
<p>Applicant Date of Death (DOD)</p> <p>IRM 3.21.263.5.9.2</p>	<p>Enter applicants date of death using U.S. MMDDYYYY format.</p> <p>MM=1 to 12</p> <p>DD= 1 to 3</p> <p>Attached documentation (death certificate etc.) may be helpful in determining the applicant's DOD.</p> <p>If found to be in a format other than U.S., then perfect before entering.</p> <p>EXAMPLE: British format = DD/MM/YYYY April 26,1954 = 26041954</p>
<p>Applicant Country of Birth (COB)</p>	<p>Choose applicant's country of birth from the drop down box. See Exhibit 3.21.263-15.</p> <ul style="list-style-type: none"> ○ Enter "BM" for Burma when Myanmar is listed ○ Enter "GM" for Germany if the specific country part is not listed ○ Enter "RS" for Russia if the specific country part is not listed ○ Enter "UK" for United Kingdom when Scotland, Wales, or Northern Ireland is listed
<p>Applicant State/Province of Birth</p>	<p>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.</p>
<p>Applicant Gender</p>	<p>Choose Male or Female</p> <p>Enter based on the following:</p>

	<ul style="list-style-type: none"> ○ If no box is checked, enter gender based on ID. ○ If both boxes are checked, enter gender based on ID. ○ If one box is checked, but does not match ID, leave blank. ○ If unable to determine, leave blank. <p>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.</p>
Applicant Country of Citizenship (COC)	<p>Choose applicant country of citizenship from the drop down box. See Exhibit 3.21.263-15.</p> <p>Enter based on the following:</p> <ul style="list-style-type: none"> ○ Enter "BM" for Burma when Myanmar is listed ○ Enter "GM" for Germany if the specific country part is not listed ○ Enter "RS" for Russia if the specific country part is not listed ○ Enter "UK" for United Kingdom when Scotland, Wales, or Northern Ireland is listed ○ If no country is listed and information is not available on a passport, make no entry. ○ If country is not listed on the drop down list, make no entry. ○ If different from information on passport, enter information from passport.
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.

	<p>This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.</p>
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