

## IRM PROCEDURAL UPDATE

**DATE:** 04/15/2015

**NUMBER:** WI-03-0415-0694

**SUBJECT:** Form W-7 Signature Requirements and General Application Requirements

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

**CHANGE(s):**

**IRM 3.21.263.5.3.2(7) deleted statement that the tax return is always the governing authority for all applicant last names.**

7. Use caution when deciding if the name on the Form W-2 is a different person than the Form W-7 applicant as the applicant may have used a different naming custom on the Forms. Compare the Form W-2 name to the attached tax returns and documentation. See IRM 3.21.263.5.3.5.3.

**IRM 3.21.263.5.3.5.16(1) revised acceptable signature definitions and restored the "Note" and "Exception."**

1. **The application must be signed.** Printed signatures are acceptable.

**NOTE:** Faxed, photocopied, stamped, and electronic signatures are **NOT** acceptable.

**EXCEPTION:** Faxed signatures are acceptable **ONLY** for Forms W-7 faxed from gaming officials. See IRM 3.21.263.5.9.4

**IRM 3.21.263.5.4.1(2) revised the specific referral condition table.**

2. Review the *Temporary W-7 Status* screen to ensure that the application was input correctly and the assigned status is correct. For example, if R 08 generates, compare the name and TIN entered into RTS with the Form W-7 and return information. If you find that the assigned status is incorrect based on the information in hand navigate your way back to the field in question and correct accordingly. In some cases, Lead referrals may be necessary for override action.

**CAUTION:** Before overriding any RTS status, ensure all required Form W-7 data is correctly entered to RTS (especially the DOB) so that the IDRS entity correctly posts.

Refer to the table below for a list of specific referral conditions.

<b>Status is ...</b>	<b>Because ...</b>	<b>Then ...</b>
S 01	Applicant: <ul style="list-style-type: none"> <li>○ Selected Reason for Applying box " f"               <ul style="list-style-type: none"> <li>- Has a foreign address of Canada, Mexico, or Bermuda</li> <li>- No U.S. visa is attached</li> </ul> </li> <li>○ Selected Reason for Applying box "g"               <ul style="list-style-type: none"> <li>- Has a foreign address of Bermuda</li> <li>- No U.S. visa is attached</li> </ul> </li> </ul>	Refer to Lead for override action.
S 19	W-7 application is for a foreign child that: <ul style="list-style-type: none"> <li>○ Is pending adoption by U.S. citizens that live overseas (other than the military)</li> <li>○ Meets W-7 requirements (including tax return attached) , and</li> <li>○ Date of entry is not available.</li> </ul>	Refer to Lead for override action.
R 03/ R 05	AA History Field shows "Approved/Active " ,	Refer to Lead to elevate to IPS.
R 07	Applicant is: <ul style="list-style-type: none"> <li>○ Applying under Exception 2b or 2c</li> <li>○ Has submitted a SSA denial letter (or the equivalent letter from DSO or responsible officer). See IRM 3.21.263.8.3.2.3 "Document Type".</li> </ul>	Refer to Lead for override action.
R 13/S 02	Documentation was not expired as of the submission date but expired prior to input,	Refer to Lead for override action.
R 18	If SEVIS spouse or dependent rejects for F-2 visa,	Refer to Lead for override action.

**IRM 3.21.263.6.1.24(2) removed instructions for R18 override action.**

1. Enter the name of the college, university or company when reason box "f" is selected.
2. When reason for applying box "f" is selected, a valid U.S. visa (F1, F3, J1, M1, M3, or O1) is not required for applicants from Canada, Bermuda, or Mexico.
3. If the visa indicates, student, researcher or business visitor, then the name and location of the college, university, technical institute, or business they are participating with along with their length of stay **must** be completed. Exhibit 3.21.263-4 has visa classifications.

**IRM 3.21.263.6.1.25(1) revised the definition of an acceptable signature.**

1. This is a required entry. Verify that the signature matches the signature on the substantiating documentation. If the document must be re-signed in your presence, use white-out or white tape to cover the incorrect original signature. Have the applicant initial the correction to the left of the line and re-sign. Faxed, photo-copied, stamped and electronic signatures are **NOT** acceptable. # [REDACTED] #, request the applicant to complete a new Form W-7.

**IRM 3.21.263.8.3.2.11(1) "Applicant Signature" revised definition of an acceptable signature and restored the "Exception" for faxed signatures.**

1. Use the table below to make entries from this area of the Form W-7.

<b>W-7 Application Input Screen Content</b>	<b>Instruction</b>
Applicant Signature	Choose one of the following from the drop down box: <ul style="list-style-type: none"><li>○ Applicant</li><li>○ Parent</li><li>○ Court Appointed Guardian</li><li>○ Power of Attorney</li><li>○ None</li></ul> <p>If the relationship is not specified and can not be determined by supporting documentation, select "None". Select "None" when the signature is faxed, photocopied, stamped, or electronic. See IRM</p>

3.21.263.5.3.5.16.

**EXCEPTION:** Faxed signatures are acceptable **ONLY** for applications faxed from gaming officials. See IRM 3.21.263.5.9.4.

Always accept the signature as being from the person indicated by the box checked unless evidence to the contrary is present. For example, if the "parent" box is checked on Form W-7, and there is evidence that the signer is not the parent (i.e., birth certificate, tax return), select "None" in the *Application Signature* drop-down box. Otherwise, accept signature as valid parent's signature and enter the parent's name in the delegate field on RTS.

If the parent's name is present on Form W-7 but not legible, enter "not legible" in the delegate field. If the application is TAC or CAA reviewed, accept the signature as valid.

**CAUTION:** Form 2848 representative information in Line 2 and Part II (Declaration of Representative) with designation "f" selected must be immediate family only (spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister). See IRM 3.21.263.5.3.5.17. If review of the application package allows you to determine that the delegate's relationship to the applicant is not any of those listed above, or if you are unable to determine the relationship of the delegate to the applicant, reject the Form 2848. Reject by selecting "Power of Attorney" in the RTS Application Signature drop-down box and selecting "no" to "Valid Legal Document supporting Court-Appointed Guardian or Power of Attorney received?"

**NOTE:** Form 1040 and birth certificates can be used to determine the relationship between the delegate and applicant. Uncles and other family members can be designated a representative by a court appointed guardian of the applicant, but court papers must be attached.

**NOTE:** Form 8821, Tax Information Authorization **Can not** be used to sign Form W-7, tax returns, or any other documents for the applicant. The Form 8821 is for

information authorization only and the data from this form will be input in the "Remarks" field. The Form 8821 must state for ITIN/Form W-7 purposes.

**NOTE:**

If applicant has signed for themselves but attached a valid POA, treat as information only. Select applicant as the signatory from the drop down box. Enter POA name in remarks field. If a parent has signed for a minor applicant but attached a valid POA, treat as information only. Select "parent" as the signatory from the drop-down box. Enter POA name in the Remarks Screen.

<b>W-7 Application Input Screen Content</b>	<b>Instruction</b>
Date Signed	<p>Enter the date signed in MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>If the application was not dated, use the following to determine the date to enter:</p> <ul style="list-style-type: none"> <li>○ If there is no date signed, enter the received date.</li> <li>○ If no received date is present, use the postmark date on the attached envelope.</li> <li>○ If no postmark date is present, use today's date minus 10 days.</li> </ul>
Phone Number	<p>Enter the applicants phone number as provided on Form W-7. This entry is only required on initial input of the W-7 application if provided by the applicant. If this information is subsequently provided in response to correspondence, it is not necessary to capture this information.</p> <p>If the area code is missing, enter "000" before telephone number.</p>
<p>Delegate Name</p> <p><b>CAUTION:</b> Do <b>NOT</b> enter a delegate name until it is substantiated.</p>	<p>Enter the name of the parent or delegate appointed by the applicant.</p> <p>If parent was selected, name was not typed in the delegate box and correct name can not be determined from the signature box or attached documentation, enter "not legible".</p>

	<p>If delegate name is illegible, research attached supporting documentation, and if found, enter as appropriate. If not found enter "not legible"</p>
<p>Valid Legal Document Supporting Court-Appointed Guardian, Power of Attorney (POA) Received?</p>	<p>Choose the appropriate radio button <b>Yes</b> or <b>No</b> to confirm if a valid legal document has been submitted</p> <p>The radio button is enabled only if Court Appointed Guardian or POA, is selected as signature.</p> <p><b>CAUTION:</b> All Form 2848 with a received date of 3-2-2012 or later must use Form 2848 revision dated October 2011 or March 2012. Any other Form 2848 version is invalid. Select "no" to the query "Valid Legal Document Supporting Court-Appointed Guardian, Power of Attorney (POA) Received?" Input comments to the Remarks Screen such as "POA John Smith invalid per used old Form 2848."</p> <p>If the relationship is specified and there is no evidence to the contrary, specify the relationship on RTS as POA or Court Appointed Guardian by selecting the appropriate radio button, but do not enter a delegate name until it is substantiated with required documents.</p> <p>When Form 2848 is submitted after initial Form W-7 processing, add information to <i>Remarks</i> but do not revise the signature area of Form W-7 with the information from Form 2848 unless this was one of the system identified conditions preventing assignment (i.e., S 14).</p>
<p>Submit</p>	<p>Click on the Submit button to trigger system input validation.</p>

	<ul style="list-style-type: none"> <li>○ If all business rules and validations passed but the system identifies a potential duplicate W-7 record, the system will direct you to the <b>W-7 Potential Duplicate Record Screen</b>.</li> <li>○ If all business rules and validations passed, the system will direct you to the <b>Temporary W-7 Status Screen</b>.</li> <li>○ If all business rules and validations failed, the system will prompt the user to reenter the missing information in order to continue to the Temporary W-7 Status Screen.</li> </ul>
"Back to Preliminary W-7 Data" Button	Click on this button to return to the Preliminary W-7 Data Page
"Back to Top" link	Click on this link to return to the top of the page.

**CAUTION:** If the "Names" Search screen appears after submitting an application, correct the address:

- Click on "Back"
- Check for abbreviations in the city. If found, spell out the city name (replace "Ft Worth" with "Fort Worth".,
- Check for typos in the city/state/zip fields of Line 2 by comparing to Form W-7, tax return, W-2s, envelopes, etc. If typos are found, edit Form W-7 as needed, enter corrections in RTS, and re-submit.