

IRM PROCEDURAL UPDATE

DATE: 04/12/2016

NUMBER: WI-03-0416-0723

SUBJECT: Visas and Visa Waiver Program (VWP)

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

CHANGE(s):

IRM 3.21.263.5.3.4.2(3) "Visa" added hyperlink to Exhibit 3.21.263-10.

3. The table below provides a general description of the 13 types of acceptable supporting identification documents.

Type of Document	Definition	Features
Passport	A travel document issued by a national government that identifies the bearer as a national of the issuing state (government) and requests that the bearer be permitted to enter and pass through other countries.	Passports usually contain the following bearer's information: <ul style="list-style-type: none">○ Full Name○ Photograph○ Date of Birth○ Nationality○ ID Number○ Expiration Date○ Date of Entry <p>CAUTION: The bearer's signature is required if the passport has a signature field and does not have a statement such as "<i>the bearer is not required to sign</i>". If the bearer's signature is required but missing, the passport is invalid. See IRM 3.21.263.8.3.2.1 "Is the ID Valid?"</p> <p>EXCEPTION: Signature requirements for minors and the age of minors vary from country to country. Some</p>

		countries accept the child's printed name with the parent's signature; some countries require no signature or just a thumbprint for a minor's signature. If the passport for a minor dependent (under 12 years of age) is valid except for a missing signature or has a parent's signature or thumbprint, consider the passport signed and valid.
National Identification Card	A piece of identification (ID) issued by the holder's government that is designed to verify the aspects of a person's identity. It may also be called a National Identity document or if in the form of a small standard-sized card, an identity card (ID card).	National ID cards usually contain the following characteristics of the holder: <ul style="list-style-type: none"> ○ Full Name ○ Gender ○ Nationality ○ Date of Birth ○ Photograph ○ Thumb Print ○ ID Number ○ Signature ○ Expiration Date <p>NOTE: May also be referred to as a Consular Identification Card (CID).</p>
U.S. Drivers License NOTE: A U.S. drivers license marked with restrictions such as "FEDERAL LIMITS APPLY" and "NOT FOR FEDERAL IDENTIFICATION" are valid. A card	A document issued by a state government granting the holder the permission to drive in that state.	U.S. drivers license will contain: <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the

<p>marked "DRIVER'S PRIVILEGE CARD" or "PERMIT" is not a driver license and should not be input as a driver license. See IRM 3.21.263.8.3.2.2.</p>		<p>holder</p>
<p>Civil Birth Certificate</p> <p>NOTE: Required for applicants under age 18 unless passport is present. If the application indicates that civil unrest in the country of birth prevents securing a birth certificate, pull for the Lead. The Lead will elevate these through proper channels to the ITIN Policy Section for a determination.</p>	<p>A vital record that documents the birth of a child.</p>	<p>The certificate itself usually includes most of the following information:</p> <ul style="list-style-type: none"> ○ Birth Name ○ Date and time of birth ○ Sex of the child ○ Place and/or location of birth ○ Names of the child's parents ○ Birth weight and length ○ A birth registration number or file number
<p>Medical Records</p> <p>NOTE: Medical records are acceptable ONLY for dependents under 6 years of age.</p>	<p>A medical record consists only of a shot/immunization record which documents the patient's name and chronological dates of the patient's medical history and care.</p>	<p>The medical record must contain the child's name, date of birth, and complete address. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information is not printed on the medical record, the medical record must be accompanied by a letter</p>

		providing the required information on official letterhead and dated from the government authority, physician, hospital, or clinic who administered the latest care of the child. If applicant is from a country other than Mexico or Canada, a DOE is required and the medical record must be from a U.S. facility.
Foreign Drivers License	A document issued by a government granting the holder the permission to drive in that Country. The International Driving Permit (IDP) is a supplement to a valid license.	Foreign drivers license usually contain: <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Photograph ○ Other physical characteristics of the holder
U.S. State Identification Card	A document issued by a state government for identification purposes only. Most of these cards resemble U.S. drivers license.	U.S. State ID cards will usually contain: <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the holder
Foreign Voters Registration Card	A document that allows a citizen to check in with a central registry before being allowed to vote in elections.	The document will usually contain: <ul style="list-style-type: none"> ○ Full Name ○ Address ○ District/Nationality
U.S. Military Identification Card	A U.S. Military identification Card or a Common	The document will usually contain:

	<p>Access Card is issued to active duty and reserve service members, employees, and contractors and is considered an identity document by the Department of Defense (DOD). Military dependents and retirees are issued a United States Uniformed Services Privilege and Identification Card (also commonly known as U.S. military ID, or less commonly abbreviated USPIC) and is an identity document issued by the DOD to identify a person as a member of the Armed Forces or a member's dependent, such as a child or spouse.</p>	<ul style="list-style-type: none"> ○ Photograph ○ Full Name ○ ID Number
Foreign Military Identification Card	<p>A card issued to service members by the Country the service member is serving.</p>	<p>The document will usually contain:</p> <ul style="list-style-type: none"> ○ Full Name ○ ID Number ○ Signature
<p>School Records</p> <p>School records are ONLY acceptable for dependent applicants under</p>	<p>A school record is an official report card or transcript issued by the school or equivalent of a Ministry of Education and</p>	<p>The school record must be:</p> <ul style="list-style-type: none"> ○ Dated and contain ○ Student's name and ○ Course work with grades, and ○ Date of grading period(s), and

<p>the age of 18.</p>	<p>signed by the school or ministry official.</p> <p>NOTE: If the report card/transcript does not have all of the required information (school address, school or ministry signature, etc.) but an attached letter supplies the missing data, consider the school record valid.</p>	<ul style="list-style-type: none"> ○ School name and address (the address is considered complete if it has the facility's name, city, and state). <p>If applicant is from a country other than Mexico or Canada, a DOE is required and the school record must be from a U.S. facility.</p> <p>EXCEPTION: School records for applicants under the age of 6 do not have to be a transcript or report card showing the course work or grades. For example, a dated letter from a nursery school or kindergarten with the school name and address showing the applicant attends is sufficient.</p> <p>NOTE: An applicant is considered under 6 if they meet the age requirement:</p> <ul style="list-style-type: none"> - At any time during the school period <p>OR</p> <ul style="list-style-type: none"> - On or before the date of a current nursery school or kindergarten letter. See IRM 3.21.263.5.3.4.2.2
<p>Visa</p> <p>CAUTION: A U.S. visa proves nationality, not citizenship. These are not the same.</p>	<p>A citizen of a foreign country, wishing to enter the U.S., generally must first obtain a visa, either a non-immigrant visa for temporary stay, or an immigrant visa for permanent</p>	<p>The visa usually contains:</p> <ul style="list-style-type: none"> ○ Visa classification ○ ID Number ○ Full Name ○ Gender ○ Date of Birth ○ Nationality ○ Expiration Date

	<p>residence. The type of visa issued is defined by immigration law, and relates to the purpose of the travel. See Exhibit 3.21.263-4, Potential Work Authorization Visas and see Exhibit 3.21.263-9 , Visas and Counterfoils, for more information. See IRM 3.21.263.5.3.5.2 and IRM 3.21.263.5.4.1 for Canada, Mexico, and Bermuda. See Exhibit 3.21.263-10"Visa Waiver Program (VWP)".</p>	
<p>United States Citizenship and Immigration Services (USCIS) Photo Identification</p>	<p>A variety of documents issued by USCIS to nonresident and resident aliens.</p> <p>CAUTION: Any of the following documents show the holder is eligible for a SSN and is not entitled to an ITIN: Form I-551 Permanent Resident Card ("Green Card") Document stamped "Resident Alien" Document stamped</p>	<p>They will all have a photo and the full name of the holder along with some identification characteristics.</p>

	"Employment Authorization"	
--	----------------------------	--

IRM 3.21.263.5.3.5.2(5) Reason for Applying box "g "added text and and hyperlink to Visa Waiver Program exhibit.

5. The table below list the *Reasons for Submitting Form W-7* as outlined on the application and identifies requirements.

Reason Box	Description	Return Required	Requirements
a	<p>Non-resident alien required to obtain ITIN to claim tax treaty benefits.</p> <p>This is an applicant that has a need for an ITIN other than filing a tax return.</p> <p>NOTE: If a return was attached, give the case to your lead to re-batch as "with return." If a return is attached, do NOT process as SEVIS regardless of documentation provided.</p>	No	<ul style="list-style-type: none"> o Used with box "h" o Treaty country and article number must be present o Exception number 1 or 2 o Valid exception documentation. See Exception Tables below.
b	<p>Non-resident alien individual who is required to file a U.S. tax return or who is filing a tax return only to claim a refund</p> <p>This is a Non-resident alien filing a U.S. tax return.</p>	Yes	<ul style="list-style-type: none"> o Form 1040 series return is submitted. o Complete foreign address is required.
c	<p>U.S. resident alien (based on days</p>	Yes	<ul style="list-style-type: none"> o Form 1040 series return is submitted

	<p>present in the United States) filing a U.S. tax return.</p> <p>This is a foreign individual filing a tax return that is living in the U.S.</p>		<ul style="list-style-type: none"> ○ Date of entry (DOE) required on Line 6d. ○ Applicant's mailing address must be in the U.S.
d	<p>Dependent of U.S. citizen/resident alien</p> <p>Dependent listed on a domestic Form 1040 series return</p>	Yes	<ul style="list-style-type: none"> ○ Form 1040 series return is submitted unless "Military Overseas" is selected ○ Applicant must be listed on tax return as a dependent. ○ Date of entry required on Line 6d (unless resident of Canada or Mexico or "Military Overseas") ○ Name and TIN (SSN, ITIN) of U.S. person (must be primary or secondary taxpayer) must be entered to right of box "e" and must be valid.
e	<p>Spouse of a U.S. citizen/resident</p> <p>This is a spouse listed on a domestic 1040 Series return.</p>	Yes	<ul style="list-style-type: none"> ○ Generally 1040 series return is submitted unless "Military Overseas" ○ Applicant must be claimed as an exemption on U.S. citizen / resident return or filing a joint return with a spouse who is a U.S. citizen or resident. <ul style="list-style-type: none"> ▪ Name and TIN (SSN, ITIN) of U.S. person (primary)

			must be entered to right of box "e" and must be valid.
f	<p>Non-resident alien student, professor or researcher filing a U.S. tax return or claiming an exception.</p> <p>This is a foreign individual who is a bona fide student, professor or researcher coming temporarily to the U.S. solely to attend classes at a recognized institution of education, teach, or perform research.</p> <p>REMINDER: Dependents can claim Reason for Filing Box "f" if claiming exception 2b SEVP. See IRM 3.21.263.5.3.5.2 under exception 2b SEVP.</p>	<p>Yes (if filing a tax return)</p> <p>No (if filing exception "2").</p>	<ul style="list-style-type: none"> ○ A tax return is not required if box "h" is checked and applicant claims exception 2 and provides supporting exception documentation. <p>NOTE: Applicants do NOT have to claim treaty benefits under exception 2 reasons "f " & "h " .</p> <ul style="list-style-type: none"> ○ Line 6a country of citizenship required. ○ Line 6c Type of U.S. visa required. ○ Line 6d Date of Entry required. ○ Line 6g College, university or company information required ○ Treaty country and article number required ONLY if the applicant is claiming the benefits of a tax treaty. ○ A U.S. visa is required unless the foreign address is Canada, Mexico, or Bermuda. See IRM 3.21.263.5.4.1. ○ A valid passport is required. ○ Either a SSA reject letter, Form 8233 or a letter from the

			<p>Designated School Official (DSO) stating that applicant will not be employed in U.S. must be attached as supporting documentation.</p> <p>EXCEPTION: SEVIS applicants, spouses, and dependents are exempt from filing Form 8233. If the SSA reject letter or letter from the DSO is attached, select "Form 8223 to prevent R07. See IRM 3.21.263.8.3.2.3."</p> <p>NOTE: the letter from the DSO may include SSA denial information. See IRM 3.21.263.8.3.2.3 "Document Type".</p>
g	<p>Dependent/spouse of a non-resident alien holding a U.S. visa.</p> <p>These are the dependents and spouses of individuals filing a Form 1040NR tax return.</p>	Yes	<ul style="list-style-type: none"> ○ Line 6d DOE is required. ○ Generally, a valid U.S. visa (visa type, visa number, visa expiration date) is required for dependent or spouse. Note the visa information is often contained in the passport. ○ A U.S. visa is required unless the foreign address is Canada or Mexico

			<p>and and the country of citizenship is Canada, Mexico, or a country in the Visa Waiver Program (see Exhibit 3.21.263-10 and see IRM 3.21.263.5.4.1).</p> <ul style="list-style-type: none"> ○ A U.S. visa is not required if the foreign address is Bermuda as Bermuda does not issue visas. See IRM 3.21.263.5.4.1 ○ A valid passport is required unless the foreign address and the country of citizenship is Canada or Mexico.
h	<p>Other/additional information</p> <p>.</p> <p>Box "h" can be checked alone with exceptions 1, 2, 3, 4, or 5. Valid combinations are:</p> <ul style="list-style-type: none"> ○ "a" and "h " ○ "f" and "h" 	No	<ul style="list-style-type: none"> ○ Exception criteria is specified here ○ If boxes "a" through "g" are not checked, the reason for applying may be described. <p>NOTE: Applicants requesting an EIN (Form SS-4) are not eligible for an ITIN.</p>

IRM 3.21.263.5.3.5.12(1) added text and hyperlink for Visa Waiver Program countries.

1. When the reason for applying box "f" or "g" is checked, a valid passport, U.S. visa **and** line 6c **are required** of the applicant.

REMINDER: A U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda. See Exhibit 3.21.263-10 "Visa Waiver Program (VWP)" countries and IRM 3.21.263.5.3.5.2.

IRM 3.21.263.5.4.1(2) added hyperlinks, expanded text, and deleted R18 instructions

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. When referring cases to the lead to override, update the Comments Field or Remarks Screen with entries such as *VWP country or foreign adoption no DOE req.*

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.

Status is ...	Because ...	Then ...
S 01 See IRM 3.21.263.5.3.5.2 and Exhibit 3.21.263-10 "Visa Waiver Program (VWP)".	Applicant: <ul style="list-style-type: none"> ○ Selected Reason for Applying box " f" <ul style="list-style-type: none"> - Has a foreign address of Canada, Mexico, or Bermuda - No U.S. visa is attached ○ Selected Reason for Applying box "g" <ul style="list-style-type: none"> - Has a foreign address of Bermuda OR - Has a foreign address of Canada or Mexico and the country of citizenship is Canada, Mexico, or a country listed in the Visa Waiver Program - No U.S. visa is 	Refer to Lead for override action.

	attached	
S 19 See IRM 3.21.263.5.3.5.12.	W-7 application is for a foreign child that: <ul style="list-style-type: none"> ○ Is pending adoption by U.S. citizens that live overseas (other than the military) ○ Meets W-7 requirements (including tax return attached) and ○ Date of entry is not present 	Refer to Lead for override action.
R 03/ R 05	AA History Field shows "Approved/Active" ,	Refer to Lead to elevate to IPS.
R 13/S 02 See IRM 3.21.263.5.3.4.2.2.	Identification documentation was not expired as of the submission date but expired prior to input,	Refer to Lead for override action.

IRM 3.21.263.8.3.2.1(1) "Document Type" and "ID Certification" revised text and added hyperlinks.

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	<p>Click this link on the "W-7 Application Input Screen" to remove a document in the "Supporting Identification Documentation" section.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p>
<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. Drivers License <p>REMINDER: See IRM 3.21.263.5.3.4.2 for acceptable criteria</p> <ul style="list-style-type: none"> ○ Civil Birth Certificate ○ Medical Records (dependents under 6 years of age) ○ Foreign Drivers 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 Enter CAA/TAC reviewed visa information as original. If a visa is required for the application and line 6c information is not present, see IRM 3.21.263.5.4.1. . ○ USCIS Photo Identification

	<p>NOTE: Record at least two (2) pieces of identification documentation (ID) (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 ID beyond the requirement, do not enter in this field. Refer to the "Remarks" field below.</p>
<p>ID Certification</p> <p>See also IRM 3.21.263.5.3.4.2.1 "Supporting Identification Document Certification Requirements."</p> <p>CAUTION: For all notarized ID, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Original If a visa or copy of a visa (copy does not have to be notarized/certified) is submitted as exception 2b or 2c documentation, enter as "Original." CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "Original." ○ Certified by the issuing agency (see IRM 3.21.263.5.3.4.2.1. for certified copies from the issuing agency) 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. ○ Notarized by State Department employee <p>NOTE: Consider "JAG" and "DOD "(Department of Defense) stamps as notarized documents and select this option</p> <ul style="list-style-type: none"> ○ Foreign notaries under the Hague Convention with an Apostille attached ○ Notarized by a U.S. notary state authority ○ CAA Reviewed Always select original for CAA reviewed visas. <p>REMINDER: CAAs can only review original/certified copies of ID for</p>

	<p>primary and secondary applicants. Copies of this ID for primary/secondary applicants with the COA indicate the CAA reviewed the ID. Select "CAA Reviewed" even if the CAA sends original ID for the primary/secondary applicant that is listed on the COA. Update the Remarks Screen per IRM 3.21.263.8.3.2.2 Remarks Screen.</p> <ul style="list-style-type: none">○ TAC Reviewed Always select original for TAC reviewed visas. <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>   <p>#</p> <ul style="list-style-type: none">○ None of the Above <p>NOTE: Select "None of the Above" for copies of ID scanned into the 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</p>
--	--

	<p>with the reasons for this selection.</p> <p>Copies of additional supporting ID 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> <p>NOTE: If the CAA sends original ID for the primary or secondary, whether or not it is on the COA, update the Remarks Screen. See IRM 3.21.263.8.3.2.2 "Remarks."</p>
<p>Is the ID Valid?</p>	<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 ID requirements ; See IRM 3.21.263.5.3.4.2 and IRM 3.21.263.5.3.4.4 # ○ 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 ID does not match the applicant's name. ○ The document does not meet all ID 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] ○ # [REDACTED] ○ 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. ○ # [REDACTED] ○ # [REDACTED] ○ 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
--	---

	<p>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> <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 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's name on Form W-7 does NOT match the ID.
Issuing Country	<p>Choose the appropriate issuing country from the drop down box.</p> <p>Refer to Country Code List if needed in Exhibit 3.21.263-15.</p>
Issuing State Exhibit 3.21.263-14	<p>Choose the appropriate issuing state of the ID 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 3.21.263-14.</p>
Document Expiration Date REMINDER: see also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current.	<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>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 ○ Medical records ○ School records <p>EXCEPTION: Enter 12/31/CY as the expiration date for:</p> <ul style="list-style-type: none"> ○ National ID cards with no expiration date ○ 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>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 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"> ○ Birth certificates ○ Foreign driver licenses ○ Medical records ○ 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, go back and remove the visa from the type of ID selected and describe the visa in the "Remarks Screen." See Exhibit 3.21.263-4.</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 documentation including a passport.</p>
<p>Visa ID Number</p>	<p>Enter the Visa ID Number. The visa ID number is the control number in the upper right of the Lincoln visa. For the border crossing card/visa, the visa ID number is the number in the lower left.</p> <p>This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p>
<p>Visa Expiration Date (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 DD values= 1 to 31</p> <p>This field will auto-populate Line 6c once the information is captured in the "Supporting Identification Documentation Table."</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</p>

	<p>Documentation Screen as 1 year from the received date of Form W-7 application or as the visa expiration date provided in taxpayer correspondence.</p> <p>NOTE: If I-20 documents, I-94 documents, or the visa have DS (usually on the Customs Border Protection Admitted date stamp on the visa page of the passport), enter the visa expiration date as one year from the admitted 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 3.21.263-41 to translate. If the document is in German, see Exhibit 3.21.263-42 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>CAUTION: Do NOT select "Yes" without first taking to your lead for approval as other employees may be able to translate.</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 maximum number of characters allowed in this field. Use the following priority order to determine what ID number to capture for this ID type:</p> <ol style="list-style-type: none"> 1. Folio 2. CURP

	<p>3. Clave de Elector</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
Submit ID Documentation	Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.
Cancel	<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"> o Click the Okay button and the system will direct you back to the ITIN Home Screen. o Click the Cancel button and the system will return back to the current Screen.

IRM 3.21.263.8.3.2.2 "Remarks" added text and hyperlinks for when a visa is not required and deleted a "Reminder".

1. Use the table below to input the reason for submitting the Form W-7 from the Form W-7 reason box area.

W-7 Application Input Screen Content	Instruction
Remarks	The remarks field is used to enter information not captured on any other ITIN RTS field during initial input or during editing. See Exhibit 3.21.263-48 for a listing of common RTS acronyms and meanings.

Begin all entries in this field with the actual date that you are entering the remarks in MMDDYY format and end the entry with two slashes (//). For example, if today is 013115, begin the entry with "013115 Remarks //"

NOTE: If instructions state the actual text for an entry to the Remarks Screen and the text is in quotation marks, input the exact words shown within the quotation marks. It is not necessary to input the actual quotation marks.

Reasons for inputting Remarks include:

- Exception document is incomplete or invalid (for example, LLC EIN missing or 2a missing Form 8233).
- Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3.
- Form 8821 (TIA) - IRM 3.21.263.5.3.5.17.
- Incorrect received date was entered. Record the correct received date with entries such as *correct received date is MM-DD-YY*.
- MDR inquiries -IRM 3.21.263.5.9.8.
- # [REDACTED] #
- SEVP documentation incomplete, for example, SEVP letter is not dated or signed
- Suspense Inventory unresolved conditions - IRM 3.21.263.5.10.5
- U.S. card marked "Driver's Privilege Card" or "Permit" is not a driver license
- Visa type is not in the drop down list of valid visas for ITIN. See

	<p>Exhibit 3.21.263-4.</p> <ul style="list-style-type: none"> ○ Visa is not required; see IRM 3.21.263.5.3.5.2, IRM 3.21.263.5.4.1, and Exhibit 3.21.263-10 "Visa Waiver Program (VWP)". ○ 1040-PR or 1040-SS tax return is attached - See IRM 3.21.263.8.3.1. ○ For additional original ID or copies certified by the issuing agency (CCIA) provided beyond the requirement that are on the list of thirteen, enter the corresponding document code in remarks. For example, enter "16" for U.S. Driver's License. ○ Original ID is provided by a CAA for a primary or secondary applicant. ○ For additional original documents or CCIA provided that are not on the list of thirteen, enter the document type in remarks. Make entries such as <i>marriage license received</i>.
<p>Reason for submitting W-7</p> <p>IRM 3.21.263.5.3.5.2</p>	<p>Choose one of the following check boxes:</p> <ul style="list-style-type: none"> a. Nonresident alien required to obtain ITIN to claim tax treaty benefit b. Nonresident alien filing a U.S. tax return c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return d. Dependent of U.S. citizen/resident alien e. Spouse of U.S. citizen/resident alien f. Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception. <p>NOTE: Box "f" with return</p>

	<p>requires input of exception documentation Form 8233 or SSA Reject Letter or DSO Letter. See IRM 3.21.263.8.3.2.3</p> <p>g. Dependent/spouse of a nonresident alien visa holder h. Other</p> <p>CAUTION: When "h" is selected and no other reason is also selected, a warning message will display. Note that reason box h can be the only box checked for any of the exceptions. See also the drop down choices for "Exception" below.</p> <p>NOTE: If applicant is "Military Overseas", refer to " Exception" field below. See IRM 3.21.263.4.6.</p> <p>Enter the <i>Reason for Submitting W-7</i> as listed by the applicant.</p> <p>If no reason box is checked or multiple boxes are checked, make no entry for S 13 to generate.</p> <p>EXCEPTION: The following combinations are valid combinations and should be entered as shown. The dotted line beside h should have a statement about one of the exceptions. - a and h - f and h</p>
Other	<p>Enter the other reasons for submitting a W-7 Application</p> <p>If you make an entry in this field, you must make a corresponding selection from the Exception drop-down box that directly follows. For example, if the written entry was "To obtain a drivers</p>

	License", select "Not valid for federal tax purposes" from the Exception drop-down box.
Exception	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Exception 1. Passive income (Treaty benefits or third party withholding) ○ Exception 2. Other income (wages, salary, compensation) - treaty benefits or foreign student receiving scholarship or fellowship). ○ Exception 3. Third party reporting (mortgage interest). ○ Exception 4. FIRPTA (Disposition by foreign person of U.S. real property interest). ○ Exception 5. T.D. Form 9363. ○ Military Overseas - Application is for a Spouse/Dependent(s) of military personnel on a foreign base. Tax return and date of entry are not required. ○ EIN - Effectively Connected Income (ECI) - Foreign individual with U.S. source (U.S. mailing address) business income seeking ITIN for EIN. ○ EIN - Non-effectively Connected Income (NECI) - Foreign individual with Non - U.S. source (foreign mailing address) business income seeking ITIN for EIN. ○ Deceased/Decedent-Valid selection for decedents and KITA. ○ Not valid for federal tax purposes. <p>NOTE: Choose this when Reason for Applying box "h" is checked with no other boxes checked and no exception designated.</p> <p>This drop-down box is located next to</p>

	<p>Reason for Submitting W-7 "Other" write - in box.</p> <p>If the applicant checked box "d" or "e" and documentation shows the application originated from a U.S. military installation outside of the U.S., select "Military Overseas". Do NOT select reason "h". See IRM 3.21.263.4.6.</p> <p>If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).</p>
<p>Has the exception documentation been verified?</p> <p>NOTE: Only applies to exception criteria.</p>	<p>Choose the appropriate check box,</p> <p>Select "yes" when any of the required exception documentation has been provided for the exception being claimed. If multiple documents are attached, only one has to be valid.</p> <p>Select "no" when none of the required exception documentation has been provided.</p>
<p>Treaty Country</p>	<p>Select if Reason "a" is claimed.</p> <p>Choose the appropriate treaty country from the drop down box.</p>
<p>Treaty Article</p>	<p>Enter the Treaty Article Number.</p>
<p>First name of U.S. citizen/resident alien</p> <p>NOTE: If the primary is an applicant (see IRM 3.21.263.5.3.3 for the definition of a family pack), once you enter the name for one application, the system will auto-populate the first, middle and last name of the U.S. citizen/resident alien along with their SSN/ITIN when the reason for submitting</p>	<p>Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected.</p> <p>If the primary taxpayer is not applying for an ITIN, enter these fields using the name and TIN listed on the tax return. This information must also be edited on Form W-7 if missing or incomplete.</p>

the W-7 is (d), " Dependent of U.S. citizen/resident".	
Middle name of U.S. citizen/resident alien	Enter the middle name of U.S. citizen/resident alien <i>See First Name of U.S. citizen/resident alien above</i>
Last name of U.S. citizen/resident alien NOTE: do not enter suffixes if present	Enter the last name of the U.S. citizen/resident alien. <i>See First Name of U.S. citizen/resident alien above</i>
SSN/ITIN of U.S. citizen/resident alien	Enter the SSN/ITIN of U.S. citizen/resident alien. NOTE: Do not enter IRSNs in this field. <i>See First Name of U.S. citizen/resident alien above</i>

IRM 3.21.263.8.3.6 removed "for Deleting ITIN" from the section title.

3.21.263.8.3.6	Override Procedures (<i>For Leads Only</i>)
(01/25/2012) (04/12/2016)	

IRM Exhibit 3.21.263-10 "Visa Waiver Program (VWP)" added hyperlink and 3 more countries.

Visa Waiver Program (VWP)
(1) The Visa Waiver Program (VWP) permits citizens or nationals of participating countries to apply for admission to the U.S. for ninety (90) days or less as non-immigrant visitors for tourism or business without first obtaining a non-immigrant visa. See IRM 3.21.263.5.3.4.2.
(2) Upon arrival in the US, foreign nationals are issued an I-94W with a Waiver for Business (WB) or Waiver for Tourist (WT), Both are part of the Visa Waiver Program alien classification. The I-94W is green.
(3) Participating countries in the VWP are:

Andorra
Australia
Austria
Belgium
Brunei
Chile
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Iceland
Ireland
Italy
Japan
Latvia
Liechtenstein
Lithuania
Luxembourg
Malta
Monaco
The Netherlands

New Zealand

Norway

Portugal

San Marino

Singapore

Slovakia

Slovenia

South Korea

Spain

Sweden

Switzerland

Taiwan

United Kingdom *

* For citizens with the unrestricted right of permanent abode in England, Scotland, Wales, Northern Ireland, the Channel Islands, and the Isle of Man.

(4) Canadian and Bermudan citizens may enter the U.S. for up to six (6) months for business or as a tourist, without obtaining a visa or USCIS documentation.

(5) Mexican citizens using "MICA" may enter the U.S. for up to 72 hours and travel within twenty-five (25) miles of the border without obtaining a visa or USCIS documentation.