

## IRM PROCEDURAL UPDATE

**DATE: 04/15/2016**

**NUMBER: WI-03-0416-0740**

**SUBJECT: W-7 Submission Sources and Certified Translations**

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

**CHANGE(s):**

**IRM 3.21.263.5.3.1(5) instructed to review entire application package before beginning RTS input.**

5. Make every attempt to use the information provided on Form W-7 and attachments to process the application for an ITIN. To identify the submission source of the Form W-7 and to ensure required information for all fields is entered, review the Form W-7 and the **ENTIRE** application package **BEFORE** beginning RTS input. It is the TE's responsibility to:
  - o Ensure that **ALL** relevant information is captured, and

**NOTE:** Use abbreviations or acronyms when possible to update the RTS Remarks or Comments field when required. See Exhibit 3.21.263-48 for a listing of common RTS acronyms.

- o Edit all forms as required, and
- o Correctly reassemble the application package prior to returning it to the batch.

**EXAMPLE:** Information found in attachments that can perfect the Form W-7 include:

- D/S indicated on I-20, I-94, or **D/S** written on the visa page of the passport. When written on the visa page, **D/S** usually appears on the Department of Homeland Security Customs Border Protection (CBP) **admitted** date stamp.
- College name/length of stay indicated on Form W-8BEN
- Treaty country and article indicated on some Forms 8233.

**NOTE:** CBP began issuing Form I-94 in electronic format on April 26, 2013, for aliens arriving by air and sea. This I-94 can be printed from the CBP web site. A paper Form I-94 is still issued at the land border ports of entry and will continue to be issued whenever CBP determines the issuance of a paper form is necessary. An I-94 document is **NOT** required for an ITIN.

**REMINDER:** Form 8233 does not always require a treaty country or article. If the treaty country or article is not on the Form W-7 or Form 8233, continue processing.

**IRM 3.21.263.5.3.4.2.1(7) revised instructions for when to request a certified translation.**

7. If the supporting identification documentation is in a foreign language, see Exhibit 3.21.263-41 "Common Spanish Words" and Exhibit 3.21.263-42 "Common German Words" if applicable. If you are unable to understand the document in the foreign language and a certified translation is not attached, request a certified translation. See IRM 3.21.263.8.3.2.1. Certified translations **MUST** be attached to the supporting identification documentation, signed by the official performing the translation, and sealed. Do **NOT** accept a certified translation **only** as a substitute for the supporting identification documentation authenticity. The supporting identification documentation **MUST** be considered separate from the certified translation. Two documents are required:
  - o The original or certified ID, and
  - o The certified translation.

See IRM 3.21.263.4.6 to determine if notarized documents are acceptable.

**IRM 3.21.263.5.3.5.20(1) revised to state if an AA prepared the Form W-7, this information must be entered to RTS.**

1. This information is required on the application if prepared by an Acceptance Agent and **MUST** be entered to RTS. If this information is missing on Form W-7, check the Certificate of Accuracy (COA) for the complete information.

**IRM 3.21.263.8.3.1(3) "Submission Source" added if an AA, CAA, or IRS office submitted the Form W-7, you must enter the applicable submission source.**

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	Enter the batch number. This is an 11 digit	If the batch number is not entered, or is

	<p>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"> <li>○ Julian Date = Batch Creation Date</li> <li>○ Campus Location (NN 20 = Austin Submissions Processing Center)</li> <li>○ Cart Number (NNN)</li> <li>○ Slot Number (NN)</li> <li>○ List Year (N)</li> </ul>	<p>entered incorrectly, the system will display an error message.</p>
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><b>CAUTION:</b> Once the application is submitted, this field can not be changed.</p> <p><b>NOTE:</b> If an incorrect received date was entered, record the correct date in the "Remarks Screen". See IRM 3.21.263.8.3.2.2.</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 associated application(s). 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"> <li>a. Postmark date on envelope</li> <li>b. Signature Date</li> <li>c. Today's date minus 10 days.</li> </ul>
W-7 Year	<p>Refers to the Form W-7 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>The <i>W-7 Application Input (Other Year) Screen</i> will generate if "Other Year" is selected from this drop down box and all of the other required</p>

	<p><b>NOTE:</b> If more than one revision year is present on Form W-7, select the latest year.</p>	<p>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"> <li>○ Remarks</li> <li>○ Applicant Legal Name</li> <li>○ Applicant Name at Birth</li> <li>○ Applicant Mailing Address</li> <li>○ Applicant Foreign Address</li> </ul> <p><b>NOTE:</b> Once these fields are entered the application will be rejected (R 25).</p>
<p>Single or Family Pack?</p>	<p>Refers to the input of either a single Form W-7 application or a group of related applications that are associated with a tax return and determined to be a Family Pack. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Single</li> <li>○ Family Pack</li> </ul> <p><b>NOTE:</b> Do <b>NOT</b> treat as a "Family Pack" when a combination of boxes <b>b</b> and <b>g</b> are checked on the application.</p>	<p>See IRM 3.21.263.5.3.3 for more information on Family Packs.</p>

Is this the first W-7 in Family Pack?	Select the appropriate radio button <b>Yes</b> or <b>No</b> 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"> <li>○ FLC: 20 (Austin)</li> <li>○ Tax Class: 2</li> <li>○ Doc Code: 94 = W-7 (English)</li> <li>○ Doc Code: 92 = W-7 (Spanish)</li> <li>○ Julian Date: XXX-Batch Creation Date</li> <li>○ Block Series: 000-299 without return and 300-999 with return</li> <li>○ Serial#: XX (00-49)</li> <li>○ List Year: X</li> </ul>	<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 after the first Form W-7 application has been submitted.</p>
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"> <li>○ English</li> <li>○ Spanish</li> </ul>	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 <b>Yes</b> or <b>No</b> 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. Even when the applicant signed the Form W-7, if an AA, CAA, or IRS office submitted the Form W-7, you <b>MUST</b> enter the applicable submission source. See IRM 3.21.263.5.3.1. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Applicant Direct</li> <li>○ Acceptance Agent</li> <li>○ Certified Acceptance Agent</li> <li>○ IRS Office</li> </ul> <p><b>NOTE:</b> Choose IRS office when:</p> <p>FA-DAS is attached, <b>OR</b></p> <p>Form W-7 "FOR IRS USE ONLY BOX" shows IRS employee number, <b>AND</b></p> <p>TAC received date stamp is present or Form 3870 is attached with Substitute for Return (SFR) tax return prepared by a Revenue Officer. See IRM</p>	<p>The Submission Source determines who receives ITIN related correspondence/ notices:</p> <ul style="list-style-type: none"> <li>○ If "Applicant Direct" is selected, the system generates correspondence to the applicant using the mailing address for Form W-7.</li> </ul> <p>If the application is submitted by a "Delegate", the submission source is treated as "Applicant Direct".</p> <ul style="list-style-type: none"> <li>○ If "Acceptance Agent" is selected, you <b>MUST</b> enter the 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</i></li> </ul>

	<p>3.21.263.5.3.2 and IRM 3.21.263.5.3.5.1.</p>	<p><i>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><b>NOTE:</b> 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>
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<p>Tax Return Attached?</p>	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Yes, but attached to the Single</li> <li>○ Yes, but attached to the Family Pack</li> <li>○ No</li> </ul> <p><b>CAUTION:</b> 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 "<b>Yes</b>" if box "c" applies, multiple returns are attached for the applicant, and the date of entry matches at least one of the tax return periods.</p> <p>Select "<b>No</b>" when any of the following conditions apply:</p> <ul style="list-style-type: none"> <li>○ A tax return is not present, or</li> <li>○ Box "c" applies and date of entry is after the tax period of attached tax return listing the applicant. Enter in Remarks "DOE after year of tax return"</li> <li>○ Form 1040-PR or 1040-SS is attached as these applicants qualify for a SSN. Enter "Form 1040-PR or 1040-SS" in the Remarks Screen. Flag the case for the lead to override and change the R 17 to R 07</li> </ul> <p><b>EXCEPTION:</b> If the non-resident alien is:</p>
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		<ul style="list-style-type: none"> <li>- Claiming self-employment income</li> <li>- Not filing Form 1040</li> <li>- A resident (current mailing address) of: <ul style="list-style-type: none"> <li>* American Samoa</li> <li>*</li> <li>Commonwealth of Northern Marianna Islands</li> <li>* Guam</li> <li>* Puerto Rico (residents can file 1040-SS or 1040-PR in Spanish)</li> <li>* U.S. Virgin Islands</li> </ul> </li> <li>- COB and COC is <b>NOT</b> the country of the current mailing address</li> <li>- SSA denial letter is attached, select <b>yes</b> as these applicants qualify for an ITIN.</li> </ul>
Does Applicant Name Match Tax Return?	Radio button selections are <b>Yes</b> or <b>No</b> .	<p>Select "Yes" to confirm that the applicant is listed on the tax return or at least one tax return if multiple returns are present.</p> <p>Select " No":</p> <ul style="list-style-type: none"> <li>o When the</li> </ul>

		<p>applicant is not listed on at least one attached tax return</p> <ul style="list-style-type: none"> <li>○ You can not confirm that the person on an attached tax return is the same person on the Form W-7.</li> </ul> <p><b>EXCEPTION:</b>  Military overseas spouse and dependent applications may be submitted with box "d" or "e" checked. See IRM 3.21.263.4.6. "Military" may or may not be written on the dotted line next to box "h". Input as "d" or "e" and select Military Overseas from the Exception Dropdown box.</p>
W-2 Attached?	Radio button selections are <b>Yes</b> or <b>No</b> .	<p>Select "Yes" or "No:" as appropriate.</p> <p>Select "yes" if any of the following proof of income is present on an attached return:</p> <ul style="list-style-type: none"> <li>○ Form W-2</li> </ul>

		<ul style="list-style-type: none"> <li>○ Form W-2C</li> <li>○ Form 4852</li> <li>○ ATS-IDRS W-2 print</li> <li>○ Pay stub ( a single pay period with year-to-date totals is acceptable)</li> <li>○ Bank statement showing income is being deposited into taxpayer's account</li> </ul> <p>Select "no" if the income documents listed above are not present.</p>
<p>Is the Name on the W-2 the Same on the Tax Return?</p>	<p>Radio button selections are <b>Yes</b> or <b>No</b>.</p>	<p>Select "Yes" if:</p> <ul style="list-style-type: none"> <li>○ The income document name (on the Form W-2, W-2C, Form 4852, pay stub, or bank statements as described above) matches the name of the primary or secondary filer on an attached tax return, or</li> <li>○ Valid ID in the name that matches the income document is attached, or</li> <li>○ Primary has a TIN and secondary has</li> </ul>

		<p>no income.</p> <p>Select "No" if:</p> <ul style="list-style-type: none"> <li>○ The name on the income document described above differs, is altered, or has been whited-out.</li> </ul>
Tax Return Type	<p>Select one of the following from the drop down box for the earliest tax return year on which the applicant is claimed:</p> <ul style="list-style-type: none"> <li>○ 1040</li> <li>○ 1040A</li> <li>○ 1040EZ</li> <li>○ 1040NR</li> <li>○ 1040NR-EZ</li> <li>○ 1040X</li> </ul> <p><b>NOTE:</b> If both Form 1040 series and 1040X for the same tax year are received, select "1040X." Attach the Form 1040X to the top of the Form 1040 series.</p>	<p>If Form 1040-PR or 1040-SS is attached and is a valid return for the applicant (see the <b>Exception in Tax Return Attached?</b> above), select 1040.</p>
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><b>EXAMPLE:</b> Single Form W-7 applicant has returns attached for 2012 and 2013. Enter 2012.</p>	<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.</p>

	<p><b>CAUTION:</b> The tax year for individual members of a Family Pack may be different.</p> <p><b>EXAMPLE:</b> 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>	
<p>Is the Tax Return Valid?</p>	<p>Select the appropriate radio button <b>Yes</b> or <b>No</b>.</p>	<ul style="list-style-type: none"> <li>○ Select <b>No</b> if the return does not have any information to establish a tax reporting or filing requirement (no tax liability).</li> <li>○ 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.</li> </ul>
<p>Invalid Tax Return</p>	<p>If the answer to the</p>	<p>Be careful when</p>

Reason	<p>preceding question is <b>No</b>, the system will enable the drop down box below. Select one of the following:</p> <ul style="list-style-type: none"> <li>○ Cannot Calculate Tax Liability (HR 1), The return (including schedules and attachments) has no numbers present or has all zeroes on all lines.</li> <li>○ Tax Return Not Signed (HR 2).</li> </ul> <p><b>NOTE:</b> An unsigned tax return is not an invalid return. Do <b>NOT</b> use this selection for unsigned returns but send the unsigned returns to processing.</p>	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"> <li>○ 0</li> <li>○ 1</li> <li>○ 2</li> <li>○ 3</li> <li>○ 4</li> <li>○ 5</li> <li>○ 6</li> <li>○ 7</li> <li>○ 8</li> <li>○ 9</li> <li>○ 10</li> </ul>	Pertains to additional tax returns that list the applicant.
Number of W-7	Select one of the	Select the number of

Associated to the Tax Return(s)	<p>following from the drop down box based on the number of Form W-7 in hand that are associated to the tax return(s):</p> <ul style="list-style-type: none"> <li>○ 1</li> <li>○ 2</li> <li>○ 3</li> <li>○ 4</li> <li>○ 5</li> <li>○ 6</li> <li>○ 7</li> <li>○ 8</li> <li>○ 9</li> <li>○ 10</li> </ul>	Forms W-7 in hand associated to the tax return.
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 (TAC or revenue officer) who received the application and reviewed the documentation.</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 ID number from the TAC employee or revenue officer is greater than seven digits, enter the last seven digits. If the TAC employee omitted their badge number</p>

		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.
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 required information.</p>
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?"	<p>Click the Okay button and the system will direct you back to the ITIN Home Screen or,</p> <p>Click the Cancel button and the system will return you back to the current screen.</p>

**IRM 3.21.263.8.3.2.1(1) "Does the Document need Translation?" revised when to request a certified translation.**

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

<b>W-7 Application Input Screen Content</b>	<b>Instruction</b>
Add Document  <b>NOTE:</b> 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.  <b>NOTE:</b> 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.  <b>NOTE:</b> This link is only enabled once a document has been entered and submitted.
Document Type  (See also IRM 3.21.263.5.3.4.1 "Types of Form W-7 Documentation")	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:  <b>NOTE:</b> If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document. <ul style="list-style-type: none"> <li>○ Passport</li> <li>○ National Identification Card</li> <li>○ U.S. Drivers License</li> </ul> <b>REMINDER:</b> See IRM 3.21.263.5.3.4.2 for acceptable criteria <ul style="list-style-type: none"> <li>○ Civil Birth Certificate</li> <li>○ Medical Records (dependents under</li> </ul>

	<ul style="list-style-type: none"> <li>6 years of age)</li> <li>o Foreign Drivers License</li> <li>o U.S. State Identification Card</li> <li>o Foreign Voters Registration Card</li> <li>o U.S. Military Identification Card</li> <li>o Foreign Military Identification Card</li> <li>o School Records (dependents under 18 years of age)</li> <li>o Visa, Type and Number Enter CAA/TAC reviewed visa information as <b>original</b>. If a visa is required for the application and line 6c information is not present, see IRM 3.21.263.5.4.1.</li> <li>o USCIS Photo Identification</li> </ul> <p><b>NOTE:</b> 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><b>CAUTION:</b> 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"> <li>o 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 <b>Original</b>. CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as <b>Original</b>.</li> <li>o 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 <b>Original</b> or <b>Certified by the issuing agency</b> for the corresponding version of ID submitted by the AA.</li> <li>o Notarized by State Department</li> </ul>

	<p>employee</p> <p><b>NOTE:</b> Consider "JAG" and "DOD "(Department of Defense) stamps as notarized documents and select this option</p> <ul style="list-style-type: none"><li>○ Foreign notaries under the Hague Convention with an Apostille attached</li><li>○ Notarized by a U.S. notary state authority</li><li>○ CAA Reviewed Always select <b>original</b> for CAA reviewed visas.</li></ul> <p><b>REMINDER:</b> 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. 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 <b>Remarks Screen.</b></p> <ul style="list-style-type: none"><li>○ TAC Reviewed Always select <b>original</b> for TAC reviewed visas.</li></ul> <p><b>NOTE:</b> ID should be original/certified copies with these exceptions:</p> <ul style="list-style-type: none"><li>- Designated TAC offices review original passports and national ID cards <b>ONLY</b>. Participating IRS TAC offices are listed at Designated TAC Offices.</li></ul> <p># </p>
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	<div data-bbox="808 226 1273 445" data-label="Image"> </div> <div data-bbox="802 480 831 512" data-label="Text"> <p>#</p> </div> <div data-bbox="753 548 1058 579" data-label="List-Group"> <ul style="list-style-type: none"> <li>○ None of the Above</li> </ul> </div> <div data-bbox="805 619 1289 932" data-label="Text"> <p><b>NOTE:</b> 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 with the reasons for this selection.</p> </div> <div data-bbox="706 970 1295 1108" data-label="Text"> <p>Copies of additional supporting ID attached to a case that is <b>not</b> listed on the COA qualify as <i>CAA Reviewed</i> and should be entered on this screen.</p> </div> <div data-bbox="709 1142 1299 1278" data-label="Text"> <p><b>NOTE:</b> 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> </div>
<p>Is the ID Valid?</p>	<p>Choose one of the following from the drop down box:</p> <div data-bbox="753 1425 1130 1493" data-label="List-Group"> <ul style="list-style-type: none"> <li>○ Yes, viewed documents</li> <li>○ No, viewed documents</li> </ul> </div> <div data-bbox="805 1530 1305 1602" data-label="Text"> <p><b>NOTE:</b> Always update the Remarks Screen with why the ID is invalid.</p> </div> <div data-bbox="753 1638 1088 1671" data-label="List-Group"> <ul style="list-style-type: none"> <li>○ #  #</li> </ul> </div> <div data-bbox="703 1707 1310 1780" data-label="Text"> <p><b>Select "Yes, viewed documents"</b> when no questionable features are identified and:</p> </div> <div data-bbox="753 1816 1245 1885" data-label="List-Group"> <ul style="list-style-type: none"> <li>○ The valid document meets all ID requirements ; See IRM</li> </ul> </div>

	<p>3.21.263.5.3.4.2 and IRM 3.21.263.5.3.4.4 #</p> <ul style="list-style-type: none"> <li>○ All review columns of the FA Document Action Sheet are marked "yes" or "n/a"</li> <li>○ No questionable features are identified.</li> <li>○ ID that has no expiration date but is valid. See IRM 3.21.263.5.3.4.2.2.</li> <li>○ School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2</li> </ul> <p><b>REMINDER:</b> If a date of entry is required for the applicant, the school record must be from a U.S. facility.</p> <p><b>Select "No, viewed documents" when:</b></p> <ul style="list-style-type: none"> <li>○ The name on the ID does not match the applicant's name.</li> <li>○ The document does not meet all ID requirements, for example, translation needed, etc.</li> <li>○ CAA sends copies of dependent ID</li> </ul> <p><b>REMINDER:</b> Original or certified copies of ID is required for all dependents</p> <ul style="list-style-type: none"> <li>○ # [REDACTED]</li> <li>○ [REDACTED] #</li> <li>○ School records are only a school letter without an official report card or transcript, or applicant is <b>age 18 or older.</b></li> <li>○ Medical or school records are not current</li> <li>○ 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 <b>age 6 or older.</b></li> </ul>
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	<ul style="list-style-type: none"> <li>○ The school or medical record is <b>NOT</b> from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico or Canada.</li> <li>○ # [REDACTED]</li> <li>○ 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.</li> </ul> <p><b>NOTE:</b> 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><b>EXCEPTION:</b> 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 <b>Yes</b> or <b>No</b> . Select "no" if the applicant's name on Form W-7 does <b>NOT</b> match the ID.
Issuing Country	Choose the appropriate issuing country from the drop down box.

	Refer to Country Code List if needed in Exhibit 3.21.263-15.
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>
<p>Document Expiration Date</p> <p><b>REMINDER:</b> see also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current.</p> <p><b>CAUTION:</b> Leave the document expiration date field blank for the following ID which have no expiration date:</p> <ul style="list-style-type: none"> <li>○ Birth certificates</li> <li>○ Foreign driver licenses</li> <li>○ Medical records</li> <li>○ School records</li> </ul> <p><b>EXCEPTION:</b> Enter 12/31/CY as the expiration date for:</p> <ul style="list-style-type: none"> <li>○ National ID cards with no expiration date</li> <li>○ Mexican voter cards issued prior to 2008.</li> </ul>	<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 valid?"</p> <p><b>EXCEPTION:</b> Leave the document expiration date field blank for the following ID which have no expiration date:</p> <ul style="list-style-type: none"> <li>○ Birth certificates</li> <li>○ Foreign driver licenses</li> <li>○ Medical records</li> <li>○ School records</li> </ul>

<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>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><b>NOTE:</b> 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 <b>Supporting Identification Documentation Table.</b></p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p>
<p>Visa Expiration Date</p>	<p>Enter the Visa Expiration Date using</p>

<p>See IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates".</p>	<p>MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>This field will auto-populate Line 6c once the information is captured in the <b>Supporting Identification Documentation Table</b>.</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 as the visa expiration date provided in taxpayer correspondence.</p> <p><b>NOTE:</b> 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 <b>Yes</b> or <b>No</b>.</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 you are able to understand the document, select "no."</p> <p>If the document is in a foreign language, you are unable to understand it, and a certified translation is not attached, then select "Yes" for the appropriate suspense ( S 15) notice to generate.</p>
<p>Does the Document have a photograph?</p>	<p>Choose the appropriate radio button <b>Yes</b> or <b>No</b>.</p>

IRM 3.21.263.5.3.4.2	
ID Number	<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"> <li>1. Folio</li> <li>2. CURP</li> <li>3. Clave de Elector</li> </ol> <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"> <li>1. Acta / Partida</li> <li>2. Folio/Foja</li> <li>3. CRIP/CURP/Clave</li> <li>4. Certificate Number</li> </ol>
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"> <li>○ Click the Okay button and the system will direct you back to the ITIN Home Screen.</li> <li>○ Click the Cancel button and the system will return back to the current Screen.</li> </ul>