

IRM PROCEDURAL UPDATE

DATE: 06/19/2015

NUMBER: WI-03-0615-1062

SUBJECT: Reason for Applying Box "h" and Removing DOD/JAG as CAA Reviewed

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

CHANGE(s):

IRM 3.21.263.4.3(1) h) perfected box "h" instructions.

1. Applicants must check the appropriate box on the Form W-7 that identifies their reason for applying for the ITIN. Applicable reason boxes include the following:
 - a. **Nonresident alien required to obtain ITIN to claim tax treaty benefits** - Reason box "h" should also be checked and the tax treaty country and article number specified in order to claim a tax treaty benefit. Refer to Exception 1 Criteria and attach required documentation.
 - b. **Nonresident alien individual who is required to file a U.S. tax return** - Tax return is filed to report income effectively or non-effectively connected with the conduct of a trade or business in the U.S. or only to claim a refund.
 - c. **U.S. resident alien (based on days present in the United States) filing a U.S. tax return** - Includes foreign individuals living in the U.S. who do not have permission to work from United States Citizenship and Immigration Service (USCIS) and are ineligible for a SSN. A date of entry is required on Line 6d.
 - d. **Dependent of U.S. citizen/resident alien** - Includes individuals who are claimed as a dependent on a U.S. tax return and are ineligible for a SSN. Name and SSN/ITIN of U.S. person (must be primary or secondary taxpayer) must be entered to right of box "e". A date of entry is required on Line 6d (residents of Canada or Mexico do not require a date of entry). Refer to IRM 3.21.263.5.3.5.13 for additional information on Foreign Adoptions and see IRM 3.21.263.4.6 for a spouse or dependents of U.S. military personnel on a foreign base.
 - e. **Spouse of a U.S. citizen/resident** - Includes a Non-resident Alien spouse who is listed as an exemption on a Married Filing Joint/Separate tax return. Name and TIN of U.S. person (must be primary or secondary taxpayer) must be entered to right of box "e".
 - f. **Nonresident alien student, professor or researcher filing a U.S. tax return** - Applicant must be 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. A tax return is not required if box "h" is checked and applicant claims Exception 2 and provides required exception documentation. Country of citizenship must be entered on Line 6a and Lines 6c and 6g must be completed. A date of entry is required on line 6d. Passport and visa (F-1, J-1, M-1) information (found in some passports) are required pieces of supporting identification documentation.

- g. **Dependent/spouse of a nonresident alien holding a U.S. visa -** Applicant must be claimed as dependent or spouse on federal tax return of the nonresident visa holder. A date of entry is required on Line 6d. A valid passport and U.S. visa is required for the dependent/spouse and must include all information (i.e., visa type, visa number, visa expiration date).

NOTE: See Exhibit 3.21.263-4 for a list of potential work authorization visas which may qualify the applicant for a SSN. See Exhibit 3.21.263-10 for an explanation of visa entries.

- h. **Other or additional information box -** If the applicants Reason for Submitting is not described in boxes "a" through "g", the applicant is advised to describe, in detail, their reason for applying and attach the supporting documentation to support their claim. If box "h" is checked alone and the applicant did not describe in detail their reason for applying, then Exception 1, 2, 3, 4 or 5 must be written and the appropriate supporting exception documentation must be attached.

IRM 3.21.263.5.3.5.2(6) Reason box "h" revised

6. 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</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.

	attached, do NOT process as SEVIS regardless of documentation provided.		
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"> ○ Form 1040 series return is submitted. ○ Complete foreign address is required.
c	<p>U.S. resident alien (based on days 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>	Yes	<ul style="list-style-type: none"> ○ Form 1040 series return is submitted ○ 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. ○ 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 Designated School Official (DSO) stating that applicant will not be employed in U.S. must be attached as supporting documentation. <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</p>
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			Type".
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, country of birth AND the country of citizenship is Canada or Mexico. See IRM 3.21.263.5.4.1. ○ 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, country of birth AND the country of citizenship is Canada or Mexico.
h	<p>Other/additional information</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 3.21.263.8.3.2.1(1) "ID Certification" removed DOD/JAG as CAA reviewed.

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	Click this link on the W-7 Application Input Screen to remove a document in the Supporting Identification Documentation section. NOTE: 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: NOTE: 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"> ○ Passport ○ National Identification Card

	<ul style="list-style-type: none"> ○ 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 <p>NOTE: If visa information is required (for example, exception 2 or reason code "f" or "g"), and the TAC copy of the passport shows visa, type, and number, enter the visa information.</p> <ul style="list-style-type: none"> ○ USCIS Photo Identification <p>NOTE: Record at least two (2) pieces of documentation (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 documentation 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 documents, see IRM 3.21.263.4.6 for</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Original <p>REMINDER: CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".</p> <ul style="list-style-type: none"> ○ Certified by the issuing agency (see

<p>situations when notarized copies are acceptable.</p>	<p>IRM 3.21.263.5.3.4.2.1. for certified copies from the issuing agency)</p> <p>NOTE: Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.</p> <p>CAUTION: If a SEVIS application also has a COA attached, select "CAA reviewed".</p> <p>NOTE: 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.</p> <ul style="list-style-type: none"> ○ 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 <p>REMINDER: 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.</p> <ul style="list-style-type: none"> ○ TAC Reviewed <p>NOTE: ID should be original/certified copies with these exceptions:</p>
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	<p>- Designated TAC offices review original passports and national ID cards ONLY. Participating IRS TAC offices are listed at Designated TAC Offices.</p> <p>#</p> <div data-bbox="829 510 1328 726" style="background-color: black; width: 100%; height: 100%;"></div> <div data-bbox="829 758 1338 1079" style="background-color: black; width: 100%; height: 100%;"></div> <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 with the reasons for this selection.</p> <p>Additional supporting documentation 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>
Is the ID Valid?	Choose one of the following from the drop down box:

	<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 documentation requirements, OR ○ A valid visa or signed passport is presented, <p>NOTE: If the application requires a visa, the visa is not certified but the passport is certified, accept the visa as valid when the passport number matches the number listed on the visa. This includes certified by the issuing agency passports with a visa, TAC reviewed passports with a visa, and CAA reviewed passports with a visa. Enter the visa into the RTS Supporting Document Table with the same certification as the passport,</p> <p>OR</p> <ul style="list-style-type: none"> ○ 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>
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Select "No, viewed documents" when:

- The name on the document does not match the applicant's name.
- The document does not meet all documentation requirements, for example, translation needed, etc.
- CAA sends copies of dependent ID

REMINDER: Original or certified copies of ID is required for all dependents

- # [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

	<p>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.</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 can not substantiate that the name on the ID is theirs.
Issuing Country	<p>Choose the appropriate issuing country from the drop down box.</p> <p>Refer to Country Code List if needed in Exhibit 3.21.263-16.</p>
Issuing State Exhibit 3.21.263-15	<p>Choose the appropriate issuing state of the documentation 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 3.21.263-15.</p>

<p>Document Expiration Date</p> <p>REMINDER: see also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current.</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>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>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</p>

	<p>Line 6c information is not present, refer to Lead for Override action.</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>NOTE: For SEVIS applications with visa information present or copies attached, select "certified by the issuing agency" as the ID certification.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c.</p> <p>CAUTION: Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached:</p> <ul style="list-style-type: none"> ○ original passport with U.S. visa information present ○ copy of passport (does not have to be certified/notarized) with U.S. visa information present ○ copy of U.S. visa (does not have to be certified/notarized)
<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 Teslin or Lincoln visa. For the border crossing card/visa, the visa ID number is the VBUSA number in the lower left. Enter VBUSA and the numbers that follow.</p>

	<p>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</p>
<p>Visa Expiration Date</p> <p>(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</p> <p>DD values= 1 to 31</p> <p>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>For CAA and TAC reviewed applications with reason box "f" or "g," select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. If visa is required for application and Line 6c information is not present, refer to Lead for Override action.</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</p>

	<p>expiration date in the Supporting Identification Documentation Screen as 1 year from the received date of Form W-7 application or subsequent correspondence.</p> <p>NOTE: If I-20 or I-94 documents or the visa is marked "DS", enter the visa expiration date as one year from the W-7 or subsequent correspondence received 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 3.21.263-42 to translate. If the document is in German, see Exhibit 3.21.263-43 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>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 Folio number in this field if present.</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"> ○ Click the Okay button and the system will direct you back to the ITIN Home Screen. ○ Click the Cancel button and the system will return back to the current Screen.