

IRM PROCEDURAL UPDATE

DATE: 10/07/2015

NUMBER: WI-03-1015-1480

SUBJECT: Perfecting Form W-7 Names on Line 1a

AFFECTED IRM(s)/SUBSECTION(s): 3.21.263.5.3.5.3

CHANGE(s):

IRM 3.21.263.5.3.5.3(1) and (2) revised to add last name must match ID if applicant filing under an exception and to add example of perfecting last name.

1. At a minimum, the last name must be present. The name on the Form W-7 must match the name on the applicant's ID. See IRM 3.21.263.8.3.2.1 (1) "Does applicant name match documentation?":
 - a. The first name can be a shorter version of the name on the ID and considered a match. For example, "Joe" matches "Joseph" and "Sue" matches "Susan."
 - b. The middle name can be shortened to an initial: "L" matches "Lawrence."
 - c. The last name must be present on a valid tax return and match the name on the W-7 application.

EXCEPTION: If no tax return is required because applicant claims an exception, the last name must match the applicant's ID.

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

2. In some circumstances, the applicant uses a different naming custom on their Form W-7 than they did on their tax return. If you have a complete name (first and last) on the Form W-7, always use the Form W-7 as the governing authority for all applicants (primary, secondary/spouse, and dependents)

NOTE: If the first or last name is missing or incomplete on Form W-7 but ID is available to complete these two names, complete these names on the Form W-7. For example, Form W-7 shows the last name as "Smith". The ID

shows the last name as "Smith Jones". Edit the last name on the Form W-7 to "Smith Jones."