

## IRM PROCEDURAL UPDATE

**DATE: 10/09/2015**

**NUMBER: WI-03-1015-1511**

**SUBJECT: Name Line 1b, SEVIS Applications, Dual Status Returns, Returning ID in Single Envelope**

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

**CHANGE(s):**

**IRM 3.21.263.5.3.4.2.4(4) revised instructions for returning ID from multiple applicants in a single envelope.**

4. If every application has the same U.S. citizen or resident alien listed to the right of “d” or “e” and all applications have the same mailing address, mail all documents (including primary if applicant) back in one envelope. If any of the above conditions do not apply or the tax examiner preparing the return mailing package has concerns, return the documents in separate envelopes to the Form W-7 applicant(s).  
Use an envelope that closely matches the size of the item(s) being returned. For example, if returning only a driver license, use a standard letter envelope (size 9 1/2 X 4). If returning a birth certificate that was received folded, then return it folded in the envelope closest to the size of the folded document. The envelope should be addressed to the primary applicant. If the primary does not have a Form W-7 application, return family pack ID in the following manner:
  - Address the first name line of the envelope to the primary, for example, Charles Oak
  - Address the second name line of the envelope to the family members with the ID being returned, for example, Joe Maple, Sue Willow, David Pine
  - Use the address on the applicant's Form W-7.

**EXCEPTION:** If an applicant is 18 years or older and no legal papers (Power of Attorney or Court Order) are attached designating someone else to act on their behalf, prepare a separate envelope for them.

**CAUTION:** If the applicant attached a self-addressed stamped envelope (SASE), prepaid express mail or courier envelope with their application, place the original/certified copies of ID in this envelope. Do not edit the name/address on the SASE. No POA or Court Order is required if the SASE is for applicant over 18 years old. If this envelope has no return address, edit

the ITIN mail address as the return address:  
 Internal Revenue Service  
 ITIN Operations  
 PO Box 149342  
 Austin, TX 78714-9342

**IRM 3.21.263.5.3.5.2(9) Reason for Applying 2(b) deleted requirement for certification that student presented an unexpired passport.**

9. **Exception 2, Wages, Salary, Compensation, Honoraria payments; Scholarships, Fellowships, Grants; Gambling Winnings:** related statements may include Form 1042-S. See the table below.

**CAUTION:** Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for exception documentation requirements.

If...	And...	Then applicant must submit...
<p><b>2(a) Wages, Salary, Compensation and Honoraria Payments</b></p>	<p>Claiming tax treaty benefits and:</p> <ul style="list-style-type: none"> <li>○ are either exempt or subject to reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>○ submitting Form 8233 to payer of income</li> </ul>	<ul style="list-style-type: none"> <li>○ A letter of employment from the payer of income <b>or</b></li> <li>○ A copy of employment contract <b>or</b></li> <li>○ A letter requesting applicant's presence for a speaking engagement, etc.</li> </ul> <p><b>NOTE:</b> Request can be future dates within the current year.</p> <p><b>With each submission, the taxpayer MUST also submit the following:</b></p> <ul style="list-style-type: none"> <li>○ Tax treaty country and article number</li> <li>○ Information on Form W-7 / Form W-7SP that</li> </ul>

		<p>supports claiming a tax treaty benefit (require treaty country and article number), <b>and</b></p> <ul style="list-style-type: none"> <li>○ Copy of completed withholding agent's portion of Form 8233.</li> </ul>
<p>2(b) Scholarships, Fellowships and Grants from Non-SEVP (Student and Exchange Visitor Program approved colleges/universities/institutions</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax, and submitting Form W-8 BEN to the withholding agent,</p>	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, <b>or</b> Copy of the contract with the college, university or educational institution <b>along with:</b></p> <ul style="list-style-type: none"> <li>○ Copy of passport showing a valid visa issued by U.S. Department of State, <b>and</b></li> <li>○ Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit, <b>and</b></li> <li>○ Copy of W-8 BEN submitted to the withholding agent, <b>and</b></li> <li>○ SSA Reject Letter (also called a SSA denial letter</li> </ul> <p><b>NOTE:</b> Students on a F-1, J-1, or M-1 visa will not have to apply for a SSN. They are required to provide a SSA reject</p>

		<p>letter <b>OR</b> a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p><b>REMINDER:</b> If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(b) continued: Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions</b></p> <p><b>CAUTION:</b> These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students, exchange visitors, spouses, and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).</p> <p><b>REMINDER:</b> Applications received with tax returns and SEVIS documents do <b>NOT</b> meet SEVIS criteria for exception filing. These applications must be processed as a Form W-7 with return. See IRM 3.21.263.8.3.2.1</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax</p>	<p>Certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> <li>○ Be on original, official college, university or institution letterhead with a verifiable address</li> <li>○ Provide applicant's full name and Student Exchange Visitor's Information System (SEVIS) number</li> <li>○ Certify the applicant's registration in the SEVIS</li> <li>○ List the identification documents provided to verify identity and foreign status</li> <li>○ Be signed and dated by a SEVIS official, Principal</li> </ul>

		<p>Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO) or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number</p> <p>With each submission, the taxpayer MUST also submit the following:</p> <ul style="list-style-type: none"><li>o Copies of documents used to verify the applicant's identity and foreign status from the approved list of documents as presented in the Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State)</li></ul> <p><b>EXCEPTION:</b> A U.S. visa is not required if the foreign address is Canada or Mexico.</p>
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		<p>on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are required to provide a SSA reject (denial) letter <b>OR</b> a letter from their DSO or RO stating that they will not be securing employment in the U.S.</p> <p><b>NOTE:</b> See Exhibit 3.21.263-44 for an example of a SEVP certification letter from a SEVP institution. This letter may include statements from the DSO/RO stating applicant will not be securing employment in the U.S.</p> <p><b>REMINDER:</b> If the SSA denial letter is included in this letter, enter this letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(c) Scholarships, Fellowships and Grants from non-SEVP colleges/universities/institutions</b></p>	<p>Individuals (that is, foreign students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during the current year and <b>not claiming benefits of a tax treaty</b></p>	<p>Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, <b>or</b> copy of the contract with the college, university or educational institution <b>along with:</b></p> <ul style="list-style-type: none"> <li>○ Original or copy certified by the issuing agency of passport showing a valid visa issued by U.S. Department of</li> </ul>

		<p>State,</p> <p><b>EXCEPTION:</b> A U. S. visa is not required if the foreign address is Canada or, Mexico.</p> <p><b>and</b></p> <ul style="list-style-type: none"> <li>o Letter from the DSO or RO stating that this income is non-compensatory and subject to IRS information reporting/withholding requirements, <b>and</b></li> <li>o SSA Reject Letter (also called a SSA denial letter).</li> </ul> <p><b>NOTE:</b> Students on a F-1, J-1, or M-1 visa will not have to apply for an SSN. They are required to provide a SSA reject letter <b>OR</b> a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p><b>REMINDER:</b> If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".</p>
<p><b>2(c) Scholarships, Fellowships and Grants from SEVP</b></p>	<p>Individuals (that is, foreign students,</p>	<p>Certification letter for supporting identification</p>

<p><b>approved colleges/universities/institutions</b></p> <p><b>CAUTION:</b> These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C.1101(a)(15)(F),(M), or (J)}. A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).</p> <p><b>NOTE:</b> SEVP approved institutions are listed on the Department of Homeland Security web site.</p> <p><b>REMINDER:</b> Applications received with tax returns and SEVIS documents do <b>NOT</b> meet SEVIS criteria for exception filing. These applications must be processed as a Form W-7 with return. See IRM 3.21.263.8.3.2.1.</p>	<p>scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during the current year and <b>not claiming benefits of a tax treaty,</b></p>	<p>documents. The certification letter must:</p> <ul style="list-style-type: none"> <li>○ Be on original, official college, university or institution letterhead with verifiable address</li> <li>○ Provide applicant's full name and SEVIS number •</li> <li>○ Certify the applicant's registration in the Student Visitor's Information System (SEVIS)</li> <li>○ Certify the authenticity of the passport, visa, or other identification document reviewed</li> <li>○ List the identification documents provided to verify identity and foreign status</li> <li>○ Be signed and dated by a SEVIS official: Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO) or Alternate Responsible Officer (ARO) of a certified school exchange</li> </ul>
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		<p>program with a verifiable contact telephone number</p> <p>With each submission, the taxpayer <b>MUST</b> also submit the following:</p> <ul style="list-style-type: none"> <li>○ Copies of documents used to verify identity and foreign status from the approved list of documents as listed in Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State)</li> <li>○ Copy of DS-2019, Certificate of eligibility Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-immigrant Student Status</li> <li>○ Letter from DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services</li> </ul> <p><b>NOTE:</b> Students on F-1, J-1, or M-1 visa will not</p>
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		<p>have to apply for a SSN. They are required to provide a SSA reject letter <b>OR</b> a letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p> <p><b>REMINDER:</b> See Exhibit 3.21.263-44 for an example of a SEVP certification letter from a SEVP institution.</p>
<p><b>2(d) Gambling Income/Winnings</b></p>	<p>Non-resident alien visiting the United States who:</p> <ul style="list-style-type: none"> <li>○ Has gambling winnings,</li> <li>○ Is claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and</li> <li>○ Will be utilizing the services of a gaming official as an</li> </ul>	<p>Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.</p> <p><b>NOTE:</b> If applicant does not secure the services of a gaming official, they may still file Form 1040NR at the end of the tax year with a Form W-7 and copy of Form 1042-S displaying the amount of tax withheld. The Form 1040NR return should also display the tax treaty article number and country under which they are claiming the treaty benefits.</p>

	IRS ITIN Acceptance Agent,	
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**IRM 3.21.263.5.3.5.4(1) revised instructions for Line 1b.**

1. Compare to Line 1a to determine if different. Do not consider blank spaces, or hyphens in a name as a substantial difference. The birth certificate is the authority for this line when present. Use the table below to determine appropriate action.

<b>If ...</b>	<b>Then ...</b>
A birth certificate is present and Line 1b is blank,	Enter name on line 1b from the birth certificate.
A birth certificate is present and the name on Line 1b differs from the name on the birth certificate,	Enter name on line 1b from the birth certificate.
A birth certificate is <b>NOT</b> present and Line 1b is blank,	Enter the name provided by the applicant on line 1a.
If a birth certificate is <b>NOT</b> present and Line 1b has a name,	Enter that name.

**IRM 3.21.263.8.3.1(3) "Tax Return Type" deleted instructions for dual status returns.**

3. The content of the *Preliminary W-7 Application Data Screen* includes the following:

<b>Preliminary W-7 Application Data Screen Content</b>	<b>Description</b>	<b>Comment</b>
Batch Number	Enter the batch number. This is an 11 digit number that is located on the Batch Cover Sheet. The elements of the batch number include the following:	If the batch number is not entered, or is entered incorrectly, the system will display and error message.

	<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>	
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>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><b>NOTE:</b> If more than</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 information for the <i>Preliminary</i></p>

	<p>one revision year is present on Form W-7, select the latest year.</p>	<p><i>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 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 not treat as Family Pack when combination of boxes "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 Pack.</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.

<p>Submission Source</p>	<p>This field identifies the originator of Form W-7. 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.</p> <p><b>OR</b></p> <p>IRS tax attaché received date stamp is present. See IRM 3.21.263.5.3.5.1.</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 will generate 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 will be treated as Applicant Direct.</p> <ul style="list-style-type: none"> <li>○ If "Acceptance Agent" is selected, 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>
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		<p><i>Direct. ". If RTS determines the AA is a CAA, change the submission source to "Certified Acceptance Agent".</i></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</p>
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		Form W-7 to determine if submitter is a CAA or AA.-
Tax Return Attached?	<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, and 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 1040PR is attached as these applicants qualify for a SSN. Enter "Form 1040PR" in the Remarks Screen. Flag</li> </ul>

		<p>the case for the lead to override and change the R 17 to R 07</p> <p><b>EXCEPTION:</b> If the non-resident alien is:</p> <ul style="list-style-type: none"> <li>- a resident of Puerto Rico (. current mailing address is Puerto Rico)</li> <li>- COB and COC is NOT Puerto Rico</li> <li>- SSA denial letter is attached,</li> </ul> <p>select " yes." as these applicants qualify for an ITIN.</p>
<p>Does Applicant Name Match Tax Return?</p>	<p>Radio button selections are <b>Yes</b> or <b>No</b>.</p>	<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>.</p> <p>Select" No":-</p> <ul style="list-style-type: none"> <li>o When the applicant is not listed on at least one</li> </ul>

		<p>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 also IRM 3.21.263.4.6. Military may or may not be written on the dotted line next to box <b>h</b>. Input as <b>d</b> or <b>e</b> and select "Military Overseas" from the Exception Dropdown field.</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</li> <li>○ Valid ID in the name that matches the income</li> </ul>

		<p>document is attached.</p> <p>Select "No" if:</p> <ul style="list-style-type: none"> <li>○ The income document (described above) name 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>If Form 1040PR is attached and is a valid return for the applicant (see the "Exception" in "Tax Return Attached?" 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><b>CAUTION:</b> The tax year for individual members of a Family Pack may be different.</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>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>	
Is the Tax Return Valid?	Select the appropriate radio button <b>Yes</b> or <b>No</b> .	Select "No" only if the return does not have any information to establish a tax reporting or filing requirement (no tax liability). Otherwise, select "Yes". 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.
Invalid Tax Return Reason	<p>If the answer to the 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>○ Tax return not signed</li> </ul> <p><b>NOTE:</b> This is no longer a valid selection.</p> <ul style="list-style-type: none"> <li>○ Cannot calculate</li> </ul>	Be careful when reviewing Form 1040NR. If any entries are present (i.e., Line 22), the return is valid.

	<p>tax liability on the tax return (no numbers present or zeros on all lines). Note: Tax return includes schedules and attachments.)</p>	
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><input type="radio"/> 0</li> <li><input type="radio"/> 1</li> <li><input type="radio"/> 2</li> <li><input type="radio"/> 3</li> <li><input type="radio"/> 4</li> <li><input type="radio"/> 5</li> <li><input type="radio"/> 6</li> <li><input type="radio"/> 7</li> <li><input type="radio"/> 8</li> <li><input type="radio"/> 9</li> <li><input type="radio"/> 10</li> </ul>	Pertains to additional tax returns that list the applicant.
Number of W-7 Associated to the Tax Return(s)	<p>Select one of the following from the drop down box based on the number of Form W-7 applicants that are associated to the tax return(s):</p> <ul style="list-style-type: none"> <li><input type="radio"/> 1</li> <li><input type="radio"/> 2</li> <li><input type="radio"/> 3</li> <li><input type="radio"/> 4</li> <li><input type="radio"/> 5</li> <li><input type="radio"/> 6</li> <li><input type="radio"/> 7</li> <li><input type="radio"/> 8</li> <li><input type="radio"/> 9</li> <li><input type="radio"/> 10</li> </ul>	Select the number of Forms W-7 associated to the tax return.
IRS Office Employee Badge Number	This field will be enabled when the submission source of	Enter the IRS employee badge number from Line 2

	<p>the application is "IRS Office".</p>	<p>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 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.</p>
<p>Next</p>	<p>Click on this button to process the information on the W-7 Preliminary Application Data Screen.</p>	<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</p>

		<p>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	<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>	<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>