

IRM PROCEDURAL UPDATE

DATE: 10/23/2015

NUMBER: WI-03-1015-1562

SUBJECT: I-94, CBP Admission Stamps, and Arizona State ID

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

CHANGE(s):

IRM 3.21.263.5.3.1(5) revised "Example" and added "Note" to restore I-94 and add CBP date stamp as sources for duration of stay.

5. Make every attempt to use the information provided on Form W-7 and attachments to process the application for an ITIN. Review the entire application package. It is the TE's responsibility to:
 - 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 3.21.263-49 for a listing of common RTS acronyms.

- Edit all forms as required, and
- 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. (Form 8233 does not always require a treaty country or article. If the required treaty country or article is not on the Form W-7 or Form 8233, allow the application to suspend for the missing treaty information.)

NOTE: CBP began issuing 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.

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

IRM 3.21.263.5.3.4.2.2(1) and (3) revised to delete "Note" about Arizona ID card having no expiration date from the table and added "D/S" listed on the I-20, I-94, or visa.

1. Supporting identification documentation must be current and cannot be expired.

NOTE: This section does not apply to Exception Documentation.

The current date is defined as follows:

| Document | Definition |
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| Documents with an expiration date present, | Current is defined as "the expiration date of the document is after the submission date of the Form W-7 application". If a document has expired by the IRS Received Date but was current when the applicant submitted it, accept as valid. Determine the submission date using the following priority: <ol style="list-style-type: none">a. Postmark date on the envelopeb. Signature datec. Today's date minus 10 days |
| Document without an expiration date present, EXCEPTION: Some documents do not have an expiration date but will be considered current. Documents that do not have expiration date and require no expiration date entry to RTS include: <ul style="list-style-type: none">o School or medical records | For all others without an expiration date, leave blank. EXCEPTION: Filipino voter cards do not have an expiration date. If these cards suspend for a missing expiration date, refer to the lead for an override. |

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| <p>(see paragraph (5) below)</p> <ul style="list-style-type: none"> o Birth certificates o Foreign driver licenses <p>CAUTION: Some national ID cards do not have expiration dates. Mexican voter cards issued prior to 2008 display no expiration date. Consider current and the expiration date as 12/31/CY for:</p> <ul style="list-style-type: none"> o National ID cards with no expiration date o Mexican voter cards issued before 2008 <p>NOTE: Mexican voter cards issued 2008 and forward show only the year as the expiration date. The expiration year for 2008 forward is always 10 years from the issuance year. Consider Mexican voter cards issued 2008 forward showing only an expiration year to have 12/31/YYYY (expiration year shown) as the expiration date.</p> | |
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2. Check both sides or all pages of documents for an expiration date and/or extension date.

CAUTION: When reviewing a visa, if the expiration date has passed, check for the presence of information that extends the expiration date (Notice I-797A, Form DS-2019, etc.). Notice I-797A from United States Customs and Immigrations Services (USCIS) provides update information on the visa. Although it does not take the place of the visa, when presented along with the visa, and the applicable update (i.e., extension date) is present, it may be accepted. Form DS-2019, Certificate of Eligibility for Exchange Visitor (J -1) Status, identifies the exchange visitor and their designated sponsor and provides a brief description of the program, including the start and end date. administration of the exchange visitor program. See Exhibit 3.21.263-4, Potential Work Authorization Visas, for applicants who may qualify for a SSN, and see Exhibit 3.21.263-10, Visas and Counterfoils.

3. If "DS" is noted as the visa expiration date on Form W-7, the visa expiration date is 1 year from the received date of Form W-7 or is the visa expiration date provided by the applicant in subsequent correspondence.

REMINDER: "DS" may be listed on the I-20, I-94 or visa. The "DS" is usually written on the Department of Homeland Security Customs and Border Protection (CBP) "admitted" date stamp on the visa page of the passport. See IRM 3.21.263.5.3.1. The expiration date is one year from the admittance date.

IRM 3.21.263.5.3.5.12(2) restored I-94 and added D/S is usually listed on the CPB admitted date stamp.

2. If "DS" is noted as the visa expiration date on Form W-7, consider the visa expiration date as 1 year from the received date of Form W-7 or as the visa expiration date provided in taxpayer correspondence.

REMINDER: DS is also listed on the I-20, I-94, and visa. The "DS" is usually written on the Department of Homeland Security Customs and Border Protection (CBP) "admitted" date stamp found on the visa page of the passport. See IRM 3.21.263.5.3.1.

IRM 3.21.263.5.3.5.13(2) restored I-94 and added the CPB admitted date stamp is the DOE.

2. Tax Examiners must ensure that the Date of Entry, which is also included on Line 6d, is not omitted. If incomplete on Form W-7 but a year and month is present, edit as the last day of that month.

NOTE: If the DOE is missing or incomplete but a copy of their I-94 has an entrance date showing when they entered the US or their passport has a CBP "admitted" date stamp, edit that date as the DOE. The CBP stamp is usually found on the visa page of the passport.

IRM 3.21.263.8.3.2.1(1) "Visa Expiration Date" restored I-94 and added "DS" on CBP date stamps.

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

| W-7 Application Input Screen Content | Instruction |
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| Add Document | Click on the Add Document button, on the |

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| <p>NOTE: if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting Identification Documentation.</p> | <p>W-7 Application Input Screen to be directed to another screen to enter the documentation information provided by the applicant.</p> |
| <p>Edit</p> | <p>Click "edit" to change information for a supporting document or view fields not shown in the table.</p> <p>NOTE: This link is only enabled once a document has been entered and submitted.</p> |
| <p>Remove</p> | <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 |

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| | <ul style="list-style-type: none"> ○ 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 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 <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 IRM 3.21.263.5.3.4.2.1. for certified copies from the issuing agency) <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> |

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| | <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. Select CAA Reviewed even if the CAA sends original ID for primary/secondary applicant that is listed on the COA. Update the Remarks Screen per 3.21.263.8.3.2.2. Remarks Screen.</p> <ul style="list-style-type: none"> ○ TAC Reviewed <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> |
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| | <div data-bbox="831 201 862 231">#</div> <div data-bbox="831 262 1328 478"></div> <div data-bbox="831 510 1338 829"></div> <div data-bbox="824 867 855 898">#</div> <div data-bbox="781 934 1081 963"> <ul style="list-style-type: none"> ○ None of the Above </div> <div data-bbox="831 1005 1344 1316"> <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> </div> <div data-bbox="732 1392 1341 1528"> <p>Copies of 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> </div> <div data-bbox="737 1566 1338 1703"> <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.</p> </div> |
| Is the ID Valid? | <p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, viewed documents |

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| | <ul style="list-style-type: none"> ○ 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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| | <p>Select "No, viewed documents" when:</p> <ul style="list-style-type: none"> ○ 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 <p>REMINDER: Original or certified copies of ID is required for all dependents</p> <ul style="list-style-type: none"> ○ # [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] # ○ 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</i> |
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| | <p><i>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's name on Form W-7 does not match the documentation. |
| 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> |
| Document Expiration Date REMINDER: see also | Enter the Document Expiration Date using MMDDYYYY format. |

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| <p>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>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 Line 6c information is not present, refer to Lead for Override action.</p> |

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| | <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) |
| Visa ID Number | <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 number in the lower left.</p> <p>NOTE: This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> |

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| | <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 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> |

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| | <p>NOTE: If I-20, or 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 3.21.263-42 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 |
| <p>Submit ID Documentation</p> | <p>Click on the Submit ID Documentation</p> |

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| | 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. |

IRM 3.21.263.8.3.2.8(2) "U.S. Entry Date" restored I-94 and added CBP date stamp details.

2. Use the table below to make entries from this Form W-7 line:

| W-7 Application Input Screen Content | Instruction |
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| "Passport" check box | Select passport as a document type if the check box is marked on Form W-7. |
| "Drivers license/state ID" check box | Select either a drivers license or a state ID as a document type if the check box is marked on Form W-7. |
| "USCIS Documentation" check box | Select USCIS documentation as a document type if the check box is marked on Form W-7. |
| "Other" check box | Select another type of document if the check box is marked on Form W-7. |
| "Other" input box | Enter the name of the other type of document. This input box is only enabled when the "Other" check box is selected. |
| Issued by "Issuing Country" drop-down box | Choose the issuing country of the documentation. |
| Issued by "Issuing State" drop-down box | Select from the list of states, U.S. Possessions, and Armed Forces. This field is only enabled if U.S. is selected from the Issuing Country drop-down box. |
| "ID Number" input box | Enter the ID Number of the document. |
| Document | Enter the Document Expiration Date using |

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| Expiration Date | <p>MMDDYYYY format:</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> |
| U.S. Entry Date | <p>Enter the U.S. Entry Date using MMDDYYYY format. Apply the following rules where applicable:</p> <ul style="list-style-type: none"> ○ If not provided by the applicant, leave blank. ○ If incomplete on Form W-7 but a year and month is present, enter on RTS as the last day of that month. ○ All other incomplete entries, leave blank. ○ If the DOE is missing or incomplete but the attached passport or I-94 is attached with the entrance date showing when they entered the U.S., enter that date as the DOE. <p>REMINDER: The entry date on the passport is usually on the visa page as a Customs Border Protection (CBP) "admitted" date stamp.</p> <ul style="list-style-type: none"> ○ If box "d" applies and the DOE listed is prior to the DOB, leave blank. |
| "Back to Top" link | Click on the link to return to the top of the page. |

Exhibit 3.21.263-10 "Visas and Counterfoils" added admission date on I-94.

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| Visas and Counterfoils |
| <p>(1) Generally, a citizen of a foreign country who wishes to enter the United States must first obtain a U.S. visa, which is placed in the traveler's passport. There are two categories of visas, either a non-immigrant visa for travel to the U.S. on a temporary basis or an immigrant visa for travel to live permanently in the U.S. Refer to Exhibit 3.21.263-4 for a detailed list of potential work authorization visas. Most Canadian citizens and many citizens from certain eligible countries may also be able to visit the U.S. without a visa, through the Visa Waiver Program (VWP). Refer to Exhibit 3.21.263-11 for more information on the VWP.</p> |
| <p>(2) A U.S. visa is not a guarantee of entry to the U.S. It is a document that is issued by the US embassy and consulate in foreign countries,</p> |

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| which will permit a foreign national to proceed to a US port of entry to apply for admission to the U.S. |
| (3) The recipient of the visa is subject to inspection at the port of entry by United States Citizenship and Immigration Service (USCIS) who have authority to deny admission. |
| (4) The USCIS officer at the port of entry decides the conditions (i.e., class of admission and length of stay) based on the visa classification. |
| <p>(5) USCIS places an admission stamp in ink in the alien's passport and enters the admission date on the Form I-94 that contains</p> <ul style="list-style-type: none"> • Port of Entry • Date of Inspection • Inspection Officer's Identification • Alien's Class of Admission • Validity Date (i.e., length of stay) • A Stamp Identification Number |
| (6) It is recommended that the individual carry, for possible presentation to USCIS, the evidence submitted to the consular officer when the visa was obtained. This evidence is similar to the type of supporting documentation used for the Form W-7. |