

IRM PROCEDURAL UPDATE

DATE: 01/02/2026

NUMBER: ts-03-0126-0006

SUBJECT: Start-Up IPU

AFFECTED IRM(s)/SUBSECTION(s): 3.13.5

CHANGE(s):

IRM 3.13.5.83.8(2) - Added exception per SERP Feedback #34502 - If you have a payment in your batch of Rejects Ts, assign an IRSN even if the W-7 is Suspended in RTS.

(2) Research and assigning an IRSN (if needed) are the same as processing ITIN Rejects. Do not remove or route out any documents from the batch as they must remain in DLN order. This includes the following cases:

1. Statutes, continue processing.
2. Suspended, do not assign an IRSN. Attach Form 4227 and request ERS route the return to the ITIN unit.
3. If a TIN is located, see paragraphs (4) and (5) below.
4. Multiple TIN case, see IRM 3.13.5.119 Merging Taxpayer Accounts (ITIN's, SSNs and IRSN's) to continue processing.

Exception: If you have a payment in your batch of Rejects Ts, assign an IRSN even if the W-7 is Suspended in RTS. Do not attach a Form 4227.