IRM PROCEDURAL UPDATE

DATE: 06/22/2016

NUMBER: wi-03-0616-1116

SUBJECT: CP 566 Batching; PP with Multiple Entrance Dates; Last Name Entries

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

CHANGE(s):

IRM 3.21.263.5.2.3.2(1) deleted the word "exception" and (2) removed text about undeliverable mail.

1. ITIN Clerical receives most ITIN mail already batched from the RCO ITIN Batching Function. The mail described below is routed directly to ITIN Clerical for batching by ITIN as shown in the table below:

If ...	Then ...
Responses to Form 14413 and Form 14415	o Pull associated case from the suspense wall o Check DLN and name for correct match o Staple to suspended case o Batch in quantities of 25 **NOTE:** If no response is received within 65 days, flag for lead to process as R 99.
Form W-7 Application with Form 3870, Request for Adjustment, ID, and tax return attached	o Batch as Form W-7 (or Form W-7SP if applicable) with Tax Return o Batch in quantities of 25
Faxes	o Received date is the date on the top of the fax and a date stamp is not required. o Batch as correspondence. Form 4442 has its own category. o New Form W-7 applications received by fax are not accepted. Mail a local letter back to the mailing address on Form W-7 advising the applicant that the faxed application is not acceptable. The faxed

	application may then be classified.
	Faxed applications from Gaming Commissions (casinos) are accepted. Place in basket to be worked by designated area.
	o Refer Form W-7 with Form 1040-C received from TAC offices to your Lead/Manager to be delivered to the designated group for expedite processing

2. Batch CP 566 notice responses as follows:
    o   Using the Suspense Log Book, sign out a box of CP 566 to be batched.
    o   For a Family Pack, edit the number of CP 566s on the bottom left corner of the CP notice in the family pack.
    o   Separate Forms W-7 with and without tax returns.
    o   Ensure supporting documentation is associated (pulled from the suspense wall) to the correct CP 566 (check the DLN and name to ensure it matches the CP 566 letter).
    o   Batch in groups of 25.
    o   Place in a 2 inch folder. Complete the batch slip including checking "CP 566" and writing the earliest received dated. See Figure 3.21.263-3.
    o   Batch undeliverables separately with the batch slip marked "undeliverable".
    o   Add the designated color card behind the batch slip and edit the word "undeliverable" (if applicable) to distinguish it from the regular CP 566 inventory.
    o   Complete Inventory Sheet (see Figure 3.21.263-1).

Additional sorting guidelines for batching CP 566 are as follows:

If ...	Then ...
CP 567 is attached with the same DLN and a more current date,	CP 567 takes priority.
CP 566 is part of a family pack and the other members of the family pack are in status other than suspense (CP 565, CP 567 etc.)	CP 566 takes priority as it will need to be pulled from the suspense wall.
CP 566 is part of a family pack and the CP 566 is marked as undeliverable,	Remove the family pack from the batch. **NOTE:** If the family pack consists of both regular and undeliverable CP 566, then batch as regular.

CP 566 does not have a DLN	Place at the end of the batch or in several batches if a large volume. This requires research by a tax examiner.
CP 566 DLN begins with a "98"	This refers to a Philadelphia case and will not be on the suspense wall. Place at the end of the batch prior to CP 566 notices without a DLN.

IRM 3.21.263.5.3.5.13(2) instructed what to enter when multiple entrance dates are present on the passport, deleted the word "Note", and (3) deleted the word "Exception".

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.

   If the DOE is missing or incomplete but a copy of their I-94 has an entrance date showing when they entered the U.S. 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. If multiple entrance dates are present on the passport, use the earliest entrance date.

3. Applicants usually require a date of entry if they are selecting W-7 reason box "c", "d", "e", "f", or "g".

   A date of entry is not required if W-7 reason box "d" is checked and applicant is a resident of Canada or Mexico **or** Military Overseas.

IRM 3.21.263.8.3.2.3(1) "Is the Documentation Valid?" deleted the word "Reminder" in the instruction column.

1. Use the table below to input the exception documentation.

W-7 Application Input Screen Content	Instruction
Add document	Click on the "Add Document" button to enter documentation information for the applicant
Edit	This is enabled once a document has been entered and submitted by the user
Remove	Click this link found on the W-7 Application Input Screen to remove a document from the

	Exception/Evidence Substantiating Documentation Table.
Back to Top	Click on the link and return to the top of the page.

Document Type	Choose one of the following from the drop down box:
	
	  o Form 8233
	  o SSA reject letter (also called SSA denial letter) or DSO letter
	
	  NOTE: If applicant is claiming Exception 2 (including SEVP), select Form 8233 if a SSA reject letter or DSO letter is attached to prevent R 07.
	
	  REMINDER: SSA denial letter is not required for F-1, J-1, M-1 visa holders if DSO/RO letter states applicant will not be securing employment in the U.S. or receiving income from personal services. Select "SSA Reject letter" when the DSO/RO or SEVIS certificate states this. If only the award information is imbedded in the DSO/RO letter, select "Letter from Education Institute "and input in the Remarks Screen "SSA reject letter is missing."
	
	  o Loan commitment letter from a financial institution
	  o Home mortgage loan
	  o Asset generates income subject to information reporting (IRP) or withholding (WH) requirements such as from a financial institution)
	  o Employment letter
	  o Partnership agreement with EIN or evidence the partnership is conducting business in U.S.
	  o Form 8288 Series
	  o Copy of the contract of sale of real property
	  o Letter from Education Institute. Select this when the SSA denial information or reference to honoria payment is located within the letter from the DSO/RO. Also select SSA Reject letter when appropriate.
	  o Letter from Financial Institute
	  o Form W-8 series

	o Form W-9 o Form 13350 o Employer Corporate Letter o Other Document Type Documentation submitted by the applicant will only be entered to the Exception/Evidence Substantiating Documentation window if it is documentation required to support the exception being claimed. **EXCEPTION:** if a visa or copy (copy does not have to be notarized/certified) of a visa is submitted as exception 2b or 2c documentation, enter as "original" under RTS Supporting Identification Documentation.
Other	Enter the description of *Other* when selected from the *Document Type* drop down box. Examples include the required SEVIS letter and any required attachments such as I-20, DS 2019, etc.
Does Applicant Name Match Documentation?	Choose the appropriate radio button **Yes** or **No**. o Select "yes" when the name matches. o Select "no" when the name does not match.
Is the Documentation Valid?	Choose one of the following from the drop down box: o Yes, viewed documents o No, viewed documents Select "No, viewed documents" when a required document is provided but is missing specific criteria (e.g., EIN is missing from a partnership agreement, signature is missing from financial institution letter, SEVP letter or application is incomplete, for example, is not dated or signed, I-20 is missing). Update the Remarks Screen.
Submit Exception Document	Click on the Submit Exception Document button to add exception document information to the W-7

	Application Input Screen
Cancel	Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you like to continue?" 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 3.21.263.8.3.2.4(1) deleted the words "Note " and "Caution" in the first row of the table, deleted the words "Reminder" and "Exception" in the "Applicant Legal Last Name" row, and instructed how to consider a series of names when listed in one text box.

1. Use the table below to input the applicant's name.

W-7 Application Input Screen Content	Instruction
Applicant Legal First Name	Enter the First Name from Form W-7. If applicant enters two names as the first name, whether or not they are hyphenated, enter both names separated by a space as the first name. For example, "John Michael" or "John-Michael" would both be entered as John Michael. Leave the first name blank if substantiated by the documentation or if entries such as first name unknown (FNU) is written on the Form W-7.
Applicant Legal Middle Name	Enter the Middle Name from Form W-7.
Applicant Legal Last Name See IRM 3.21.263.5.3.5.3.	Enter the last name information as written, including hyphens and spaces. Examples include: o Last name "Li-Trang " is

If only a single name is listed on the entries for line 1a, enter that single name as the last name. If the only entry for line 1a is a series of names listed in one text box (such as the first name box), consider this a single name and enter the series of names as the last name.	entered as "Li-Trang" o Last name "De La Cruz" is entered as "De La Cruz" If an apostrophe is present in the last name, do **NOT** enter the apostrophe or a space in its place. For example, if the last name is "O'Malley", enter it as "OMalley".
Applicant Legal Suffix	Enter any addition to last name such as I, II, Jr or Sr.
Applicant First Name at Birth See IRM 3.21.263.5.3.5.4	If an entry is present on Line 1b, enter the first name on RTS.
Applicant Middle Name at Birth	If an entry is present on Line 1b, enter the middle name on RTS.
Applicant Last Name at Birth	If an entry is present on Line 1b, enter the last name on RTS.
Applicant Suffix at Birth	Enter any addition to last name such as I, II, Jr, or Sr.