

IRM PROCEDURAL UPDATE

DATE: 09/12/2016

NUMBER: wi-03-0916-1384

SUBJECT: CAA ID Authenticating, Clerical Stripping, Exception 3

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

CHANGE(s):

IRM 3.21.263.3.1(1) added text for CAA review of dependent birth certificate and passport and deleted 4th row in table.

1. There are two kinds of Acceptance Agents. Refer to the table below for specific roles and authorizations.

Role or Authority	Acceptance Agent	Certifying Acceptance Agent
Conduct face-to-face interviews with Form W-7 applicants to determine ITIN eligibility. Live video conference is also permitted.	X	X
Review the required supporting identification documentation that proves foreign status and identity.	X	X
Authenticate all 13 acceptable documents for primary and secondary applicants. Authenticate passports and birth certificates only for dependent applicants.		X
Verify the completeness of Form W-7.	X	X
Submit Form W-7 to the IRS with required original or certified copies (certified by the issuing agency) for supporting identification documentation, and tax return or exception documentation. See IRM 3.21.263.4.6.	X	
Submit Form W-7 to the IRS with required Form W-7(COA) Certificate of Accuracy and tax return or exception documentation. Include copies of all documents authenticated for primary, secondary and dependent applicants.		X

<p>NOTE: For dependent applicants CAAs can only authenticate passport and birth certificates. Original or certified copies of all other dependent documents must be attached.</p>		
<p>Authorized to receive the ITIN assignment letter directly from the IRS.</p>		<p>X</p>

IRM 3.21.263.3.2(1) and (3) added text for CAA review of dependent birth certificate and passport.

1. All Form W-7 submitted by an AA or CAA must meet supporting identification documentation requirements by proving identity and foreign status. See IRM 3.21.263.4.6. CAAs can authenticate all 13 acceptable identification documents for primary and secondary (spouse) applicants. CAAs can **ONLY** authenticate passports and birth certificates for dependent applicants. They must submit the original or copies certified by the issuing agency of all other documents for dependent applicants.
2. AAs and CAAs must also attach valid exception documentation to prove the applicant has met an exception to the filing of a valid U.S. tax return.
3. Form W-7 submitted by a CAA must have attached:
 - o Form W-7 (COA)
 - o Copies of supporting documents that were authenticated by the CAA,
 - o Original or certified copies of all other supporting documents,
 - o Tax return or exception documentation.
4. Form W-7 (COA) is the official form for a Certificate of Accuracy. The Form W-7 (COA) stipulates that to the best of the CAA's knowledge, the applicant's supporting identification documentation is authentic and accurate. Form W-7 (COA) requires the following to be valid:
 - a. Original signature of the authorized representative/responsible officer. Stamped or digitalized signatures are generally not acceptable.

EXCEPTION: If you see a stamped signature, verify that a stamped signature is acceptable by going to the AA View Screen and verifying that there is approval for a stamped signature beside the name of the authorized representative of business.

- b. All fields of the Form W-7 (COA) must be completed with the following exceptions:
 - The AA signature date is not required if the signature date is present in the **Acceptance Agent's Use Only** signature area of Form W-7.
 - The name and EIN of the partnership is required only when the applicant is applying for Exception 1(a) Partnership Interest.
 - The "identity" and "foreign status" boxes do not have to be checked if

copies of valid ID establishing the foreign status and identity are attached. For example, a passport establishes both foreign status and identity. See IRM 3.21.263.4.6 for a listing of ID that proves foreign status and ID that proves identity.

5. Photocopies of Form W-7 (COA) are acceptable if they are legible and contain an original signature.

IRM 3.21.263.4.6(1) added text for CAA authenticating dependent birth certificates and passports.

1. ITIN applicants are required to submit documentation to satisfy Form W-7 requirements. All Form W-7s must enclose **ONLY** original or certified (certified by the issuing agency) supporting identification documents (ID) when the applicant mails the application to the Austin ITIN Operations. Exceptions include:
 - Notarized copies are acceptable **ONLY** for:
 - Box "d" when APO/FPO address or military ID is present. A copy of the service member's U.S. Military ID is required or the applicant must be applying from an overseas APO/FPO address. A copy of the service member's U.S. Military ID is required to be included with the application if the documents are notarized.
 - Box "e" when APO/FPO address or military ID is present. A copy of the service member's U.S. Military ID is required or the applicant must be applying from an overseas APO/FPO address. A copy of the service member's U.S. Military ID is required to be included with the application if the documents are notarized. .
 - Certified Acceptance Agents (CAAs) are required to attach Form W-7 (COA) along with copies of original/certified copies of ID authenticated. CAAs can authenticate all 13 acceptable documents for primary and secondary applicants. For dependent applicants, CAAs can only authenticate the birth certificate and passport and attach copies to the COA. Additional documents for dependents must be original or copies certified by the issuing agency and sent to the ITIN Operations.
 - Acceptance Agents (AAs) are required to submit original or certified ID for all applicants.
 - Student Exchange Visitors Program (SEVP): Non-resident alien students, exchange visitors, spouses and dependents under the SEVP can have their original ID or certified copies of ID authenticated by a SEVP approved institution rather than mailing originals to the IRS. These are individuals admitted to the U.S. under an F, J, or M visa who receive taxable scholarships, fellowships, or other grants. See IRM 3.21.263.5.3.5.2.
 - Designated Taxpayer Assistance Centers (TACs) can review all thirteen original or certified documents for primary and secondary applicants appearing in person. TACs can review original/certified copies of passports, birth certificates, and national ID cards for

dependent applicants appearing in person (see Designated TAC offices). Copies of the ID are attached to the Form W-7. All other original/certified ID is mailed with the Form W-7 application to Austin ITIN Operations.

- Carefully review all identification documents to determine if the document(s) are valid. See Exhibit 3.21.263-6, Exhibit # 3.21.263-7 # **Examining Passports for Questionable Characteristics**, Exhibit # 3.21.263-8 #, and IRM 3.21.263.5.3.4.4 # for specifics.
- Foreign consuls can certify documents. For example, the Colombian Consul in New York City can certify Colombian passports. Accept certification from U.S. embassies and consulates abroad. See IRM 3.21.263.5.3.4.2.1

IRM 3.21.263.5.2.3.7(3) (4), and (5) revised to instruct when to attach items to the latest federal tax return and when to route per the local Document Routing Guide.

3. Follow the table below after the Final W-7 Status Sheet is printed and associated to the Form W-7:

If Final Status Page is...	Then...
Assigned	<p>An ITIN is assigned;</p> <ul style="list-style-type: none"> ○ Ensure that each assigned Form W-7 or CP 566 has a final status sheet printed for it. ○ Ensure that the ITIN is edited on all tax return(s), external CP notices, items for internal routing (such as Form 2848, Power of Attorney, Form 3949, Information Report Referral, and Form 4868, Application of Automatic Extension of Time to File U.S. Individual Income Tax Return) in the applicable TIN area(s), and on check copies. Attach all IRS forms such as 3949, 4868, 8822, Form W-7 edited as W-7A, schedules, IDRS CP notices, IRS letters/taxpayer correspondence concerning other than ITIN issues, and state tax returns to the latest federal tax return. See IRM 3.21.263.5.2.3.8 for Form 2848/8821 routing. If no return is enclosed, route the items listed in the preceding sentence to the appropriate area per the Document Routing Guide, keeping all documents for the same TIN together. Identical copies of tax returns should be annotated "COPY" and attached to the original tax return.

	<p>All persons listed on the tax return must have either a TIN (i.e., ITIN, SSN) or "ITIN Reject " edited next to their name (excludes suspense status applications). If neither is present, check to see if a Form W-7 is attached for that individual and if found, edit the appropriate information. If Form W-7 does not exist for that individual, the Tax Examiner should have edited "No Form W-7" next to the name. All Form W-7 / tax return annotations should have been completed by the Tax Examiner. If ID copies are enclosed for which no Form W-7 is found, the Tax Examiner should have edited the copies with a large red "C" across the page to classify. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction.</p> <ul style="list-style-type: none"> ○ If return is a prior year or CY with a processable date of 04–23 or after, ensure Form 3471E is attached with RPD edited on line 4. See IRM 3.21.263.5.10.6 for RPD criteria. ○ Detach applicant's envelope, if present, and attach to the tax return without a double date stamp. If multiple tax returns are present, ensure the envelope is attached to the oldest tax return year. Attach any proof of income (such as Form W-2, paystubs, and bank statements) to the applicable tax return year. ○ Detach Forms 3870, Request for Adjustment, and the related tax return. Mail the Form 3870 and tax return to: Internal Revenue Service ASFR Operations POB 9013 Stop 650 1040 Waverly Ave Holtsville, NY 11742 ○ Detach the check copy if it includes an Accounting DLN and an ITIN and route to the Accounting Function. ○ If working correspondence with several associated DLNs, attach the final status sheet to the first DLN and letter. File the remaining family status sheets directly behind the first DLN. ○ Forward Form W-7 with all attachments (such as copies of ID) to Document Retention (Files). Classify copies of ID for which no Form W-7 is
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	enclosed that are marked with a large red "C" across the page.
Suspended	<p>The application is in suspense status;</p> <ul style="list-style-type: none"> ○ Do not detach tax return(s) unless final TIN disposition is noted for all parties listed if part of a Family Pack. Keep all Form W-7 associated with the Family Pack with the suspended case regardless of their current status. Maintain in DLN sequential order for filing on ITIN suspense wall. ○ Staple Form 3471 to the back of each tax return attached to suspense cases. Staple so that Form 3471E faces upward when the tax return is turned over. ○ Leave any check copies attached to the application until the primary ITIN is either assigned or rejected. <p>NOTE: If Form 4868 is present: - Edit "ITIN to be Requested" in the TIN field for the primary if no similar statement is present or their TIN field is blank - Detach and route to appropriate area as per the Austin Campus Document Routing Guide.</p> <p>For applications flagged as questionable ID, leave the envelope with the application.</p> <p>Prepare folders for the suspense wall as follows:</p> <ul style="list-style-type: none"> ○ Write the DLN on Form 10194?, <i>Program and Sequence Batch Identification Card</i>, <p>NOTE: The question mark (?) represents an alpha character for each color associated to the <i>Program and Sequence Batch Identification Card</i>. These colors assist the clerical unit in controlling work based on the color representing a specific time frame. For example, Form 10194D is a green card that represents all applications placed on the suspense wall which correspond with a Thursday Julian Date.</p> <ul style="list-style-type: none"> ○ Staple Form 10194? to the brown folder (Doc

	<p>6981).</p> <ul style="list-style-type: none"> o Place applications with all associated documents in the folder including original identification documents. <p>CAUTION: Family packs will remain stapled together, even if only one application in the pack is suspended. All family pack applications, associated to a valid tax return, will be stapled to the tax return in DLN order with suspended applications first followed by assigned and rejected applications. If multiple tax returns are in the family pack and some have either a Form W-7 disposition other than suspense status (i.e., ITIN Reject, No Form W-7) or an assigned ITIN for all listed parties on the return, pull and forward that return for processing. Otherwise, Clerical will be responsible for assuring that the integrity of the family pack stays intact. Form W-7 are staggered in ascending order with the tops of each Form W-7 showing. Form 1040 are staggered in descending order with the bottom of the Form 1040 visible.</p> <p>NOTE: Folders flagged for 65 day purge must have the purge date computed as 65 days from the date of suspense status. Mark the flags with the purge date and place the folders so that the flags are visible.</p>
Rejected	<p>The application is in reject status. Until further notice, sort all R 98 cases in DLN order to await replies.</p> <ul style="list-style-type: none"> o Ensure that every rejected Form W-7 or CP 566 has a final status sheet printed. o Ensure that "ITIN Reject" is edited on all tax return(s), Forms 2848, Forms 4868, and check copies in the applicable TIN area(s). Attach all IRS forms such as 3949, 4868, 8822, Form W-7 edited as W-7A, schedules, IDRS CP notices, IRS letters/taxpayer correspondence concerning other than ITIN issues, and state tax returns to the latest federal tax return. See IRM 3.21.263.5.2.3.8 for Form 2848/8821 routing. If no return is enclosed, route the items listed in the preceding sentence to the appropriate area per the Document Routing Guide, keeping all

	<p>documents for the same TIN together.</p> <p>When rejecting a primary, or a secondary (with Schedule SE) applicant, the applicant's DOB should be edited in the upper right margin of the return if the return is to be processed and requires routing to Entity for IRSN assignment.</p> <p>All persons listed on the tax return must have either a TIN (i.e., ITIN, SSN) or "ITIN Reject" edited next to their name (excludes suspense status applications). If neither is present, check to see if a Form W-7 is attached for that individual. If Form W-7 does not exist for that individual, the Tax Examiner should have edited "No Form W-7" next to the name. All Form W-7 / tax return annotations should have been completed by the Tax Examiner. If copies of ID are enclosed for which no Form W-7 is found, the Tax Examiner should have edited the copies with a large red "C" across the page to classify. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction.</p> <p>Check copies with accounting DLNs should have the following edited to them:</p> <ul style="list-style-type: none"> - a TIN, or - "ITIN Reject-Return to Entity" and the ITIN DLN. <ul style="list-style-type: none"> ○ Detach applicant's envelope, if present, and attach to the tax return without a double date stamp. If multiple tax returns are present, ensure the envelope or a copy of it is attached to each tax return that does not have an IRS received date. ○ A Suspense Duplicate is a confirmed duplicate Form W-7 received in the ITIN Operation where the original application is already in Suspense status. This duplicate application is assigned a status of Reject. A Clerical Action Sheet (CAS) annotated with the DLN of the related Suspense case will be attached. Keep all of the documents in the pack intact and associated to the related status sheet. Place in the Suspense Duplicate basket to be associated with the suspended application on the wall.
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	<p>Original supporting identification documentation must stay attached to the Suspense Duplicate application even if in an envelope.</p> <ul style="list-style-type: none"> ○ Forward Form W-7 with all attachments (such as copies of ID) to Document Retention (Files). Classify copies of ID for which no Form W-7 is enclosed that are marked with a large red C across the page. ○ Forward returns with DOB edited next to the primary or secondary applicant's TIN box to Entity with all attachments.
<p>Hard Reject (CP 574)</p>	<p>The application is in Hard Reject status;</p> <ul style="list-style-type: none"> ○ Form W-7, documents, and the tax return will be in an envelope prepared by the Tax Examiner. ○ The Final Status Sheet will indicate "Hard Reject" and all applications in this status will have a CP 574 Notice. Associate each notice to the correct Form W-7 and place on top of the notice. ○ Since these applications are returned to the applicant, nothing should be written (such as DLN or status indicators R 17) on Form W-7 or the tax return. Date stamps should be circled out. These actions should have been completed by the Tax Examiner. The Tax Examiner should have marked copies of ID for which no Form W-7 is found with a large red C across the page to classify. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction. ○ Return CP 574, Form W-7 and tax returns to the envelope (Family packs will be placed in one envelope for Hard Reject Applications). ○ Take the status sheet (nothing attached) and put in DLN order with the other Status Sheets in the batch.
<p>OFAC</p>	<p>The application is in OFAC status</p> <ul style="list-style-type: none"> ○ Pull the application and tax return from the batch. If family pack, include all applications, documents and tax returns in the family pack. Clerks should not strip OFAC applications. Refer OFAC application(s) to your lead/manager to be

	<p>forwarded to designated OFAC Status Coordinator</p> <ul style="list-style-type: none"> ○ Do not remove supporting documents that have been placed in an envelope by the Tax Examiner. ○ Attach an OFAC cover sheet with a paper or binder clip. Do NOT staple this cover sheet. ○ Refer to IRM 3.21.263.5.2.3.14 for further processing information.
Pending	<p>The application is in pending status;</p> <ul style="list-style-type: none"> ○ When printing the final status sheets, sometimes the first page printed is a list of pending Forms W-7. Place listing on top of the batch folder and give to the lead to return to the tax examiner's team lead. ○ Pending status applications are incomplete and must be worked by the Technical Unit before a batch can be completed.

4. Cases in R 99 status are pulled daily from the Suspense wall and placed on a cart for stripping. Sign out one batch at a time by listing your SEID, the time and your team number. Process final status Reject R 99 pages as follows:
- Annotate "R 99" in red ink in the top left corner of the application on the **Status Sheet**. The status screen previously showed the Suspense Status. Circle out any other status codes present.
 - Stamp or annotate "ITIN Reject" in the TIN area of any attached return next to the applicant's name. If the applicant is the Primary and/or the secondary (only if Schedule SE attached is for the secondary), write the D.O.B. along the right side of the return in the MM/DD/YYYY format.
 - If Form 2848, Form 8821, or a check copy is not edited with the "ITIN", "ITIN Reject" or "No W-7" in the TIN area, edit before stripping. If copies of ID for which no Form W-7 is enclosed are not edited with a large red "C" , edit and classify. Attach all IRS forms such as 3949, 4868, 8822, Form W-7 edited as W-7A, schedules, IDRS CP notices, IRS letters/taxpayer correspondence concerning other than ITIN issues, and state tax returns to the latest federal tax return. See IRM 3.21.263.5.2.3.8 for Form 2848/8821 routing. If no return is enclosed, route the items listed in the preceding sentence to the appropriate area per the Document Routing Guide, keeping all documents for the same TIN together.
 - Attach Form 3471E (Edit Sheet) only to R 99 applications from rejected dependents where the return requires a RPD. Edit the R 99 report date as the RPD onto Line 4 of Form 3471E only for returns being sent to processing. See IRM 3.21.263.5.10.6

- o Gather all of the envelopes and place the tax returns on top followed by:

- Copies of remittances, then
- Form W7, then
- State returns

- o Count all Forms W-7
 - o Return batch to the R 99 stripping cart. Enter your completed time and the count of your batch in the cart inventory log.
5. For R 99 cases, when the primary or secondary applicant rejects for not satisfying suspense conditions, then:
- o Edit the return and all forms such as Forms 2848, 1040-ES/1040-ES(NR), and 4868 for all applicants in R 99 status by writing "ITIN Reject" in the TIN box and the DOB next to the TIN box of the primary/secondary with no TIN. If the Form 1040-ES/1040-ES(NR) has no remittance/correspondence/correction attached to it, do not edit. Classify the Form 1040-ES/Form 1040-ES(NR).
 - o If copies of ID for which no Form W-7 is enclosed are not edited with a large red "C", edit and classify.
 - o Route the return with all attachments to Entity for IRSN(s)

If the primary or secondary rejects and neither has a valid TIN, route the return to Entity. If the secondary is the only Form W-7 rejected, route to Entity **ONLY** if their Schedule SE is attached. If they have no Schedule SE, route the return to the Pipeline for processing.

If either primary or secondary has a valid TIN, route the return to the pipeline for processing.

IRM 3.21.263.5.2.3.8(1) revised to instruct when to route items not attached to a federal tax return and (2) revised routing instructions for Forms 2848 and 8821.

1. Listed below are additional stripping guidelines for the Clerical Unit.

Route any forms not listed below such as Form 1040-ES and Form 4868, schedules, IDRS CP notices, IRS letters/taxpayer correspondence concerning other than ITIN issues, and state tax return **NOT** attached to a federal tax return) to the appropriate area per the Document Routing Guide. Keep all documents for the same TIN together.

If ...	Then ...
Original supporting identification documentation or copies certified by the issuing	Remove envelope(s) containing the documents and Form 14433 if the application (all applications in a Family

<p>agency are attached,</p> <p>If the R 99 application package contains ID that was returned as undeliverable, prepare a confidential envelope (E-20) and send the ID to the ITIN storage team. Follow these steps (use only blue or black non-erasable ink):</p> <ul style="list-style-type: none"> ○ Write "passport" in the upper center top of the envelope if ANY of the documents are a passport. If no passport is enclosed, do not write an entry. ○ In the left center of the envelope, write all applicable information present for the primary taxpayer (usually the primary applicant) in three lines as shown below. <ul style="list-style-type: none"> - Applicant's name (last, first, middle) and date of birth - DLN and TIN (if available) - Document codes (specify type if not one of the 13) ○ If processing a family pack, write "Family Pack" in the top center above the primary's information. ○ Below these entries in the middle of the envelope, write the dependent(s) information in sets of 3 lines each as shown below: 	<p>Pack) status is Assigned, Rejected (Not R 06), or Suspended for other than QID or W-2 name mismatch issue. Compare the envelope address to Form W-7 and ensure the address is correct. Forward the unsealed envelope containing the original/certified ID copies to sorting. If the envelope is labeled Family Pack ID, complete the local tax examiner action sheet to return the envelope to the tax examiner.</p> <p>Applications in suspense status due to QID or Form W-2 name mis-match issue are identified by the attachment of Form 14433 to the outside of the envelope. Envelopes containing documents for applications suspended for QID or Form W-2 name mismatch issue will remain with the application(s) during the suspense period.</p>
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<p>- Applicant name (last, first, middle) and date of birth - DLN and TIN (if available) - Document codes (specify type if not one of the 13)</p> <p>The envelope should have a listing for each person with ID enclosed.</p>	
<p>E-20 confidential envelope containing original ID or copies certified by the issuing agency is present,</p>	<p>Detach for routing to the designated ITIN team for processing.</p>
<p>Form 9856, Attachment Alert is present,</p>	<p>Detach for routing to Document Retention (Files).</p>
<p>An addressed envelope containing a completed Form 14413 with original or certified copies of ID is present,</p>	<p>Remove envelope containing the original/certified copies of ID and Form 14413. Compare the envelope address to Form W-7. Forward the unsealed envelope to sorting.</p>
<p>A completed Form 14415 is present and attached to an addressed envelope containing an original passport,</p>	<p>Remove envelope containing the original passport. Place completed Form 14415 inside envelope with original passport. Compare the envelope address to Form W-7. Forward the unsealed envelope containing the original passport with Form 14415 to sorting.</p>
<p>Loose Income Substantiating Document(s) are received after the tax return has been released to the pipeline,</p>	<p>Route document(s) to Document Retention (Files).</p>
<p>Check copies are attached,</p>	<ul style="list-style-type: none"> o Return should have a dollar (\$) sign on upper left corner. If missing, annotate. o Detach for routing to Accounting if an Accounting DLN is on the check copy. The check copy must also have the following edited to it: A TIN, <p>NOTE: If an ITIN is edited to</p>

	<p>the check copy, the name control should also be edited.</p> <p>or</p> <p>" ITIN Reject-Return to Entity" and the ITIN DLN.</p> <ul style="list-style-type: none"> ○ If no accounting DLN is present, attach the check copy to the back of the tax return.
Discovered Remittance (Live negotiable check)	<p>Bring remittance and all related forms to a lead/manager. The lead/manager will complete the appropriate remittance paperwork and then place in designated remittance collection box for processing and routing by the remittance coordinator.</p> <p>NOTE: If Form 1040-ES or Form 1040-ES (NR) is attached, ensure the TIN field for the primary has one of the following:</p> <ul style="list-style-type: none"> - a TIN - "ITIN to be Requested" if no similar statement is present or their TIN field is blank - "ITIN Rejected"
Any Form W-7 package flagged for referral to ITIN areas such as SRT or PTD is present,	Detach for routing to appropriate ITIN areas.
Form 4442 is attached,	Route the document to the area as indicated in the Austin Campus Document Routing Guide. For example, Form 4442 addressed to Entity should be sent to the mail stop for Entity.
Form 1725 is attached to documents,	Detach Form 1725 and documents and forward with the attachments to the appropriate area per the Austin Campus Document Routing Guide. If multiple Forms 1725 are addressed to the same area, detach the individual Forms 1725 and combine the documents in groups of no more than

	12 documents behind a single Form 1725.
Form 8822,	Detach and route to Entity for processing (using the Austin Campus Routing Guide)
Form 13350 (Registration for e-services) is attached (an ITIN or ITIN Reject must be edited on Form 13350) ,	Detach and refer to lead, unless the application is in Suspended status, then it will remain attached. Leads will ensure all Form 13350 are in a designated central location to be retrieved daily by 2:00 p.m. CST by the Electronic Tax Administration (ETA) function. If forms are not retrieved, route to Austin Campus, Mail Stop 1265 -AUSPC, Attn. # [REDACTED] .#
Any application contains documents (Form W-7, CP 566, etc.) with different DLNs,	Place the Status sheet for the most current application on top and related sheets behind it.
All Form W-7 applications associated to the same tax return(s) have a final status (Assigned or Rejected) and Form 3471E is attached to the back of the tax return(s) that require Form 3471E. See IRM 3.21.263.5.10.6	<p>Ensure RPD is edited on Line 4 of each 3471E prior to separating the tax returns. If the Tax Examiner actions were not completed, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick-up and correction.</p> <p>Refile the Family Pack if any applications are still in Suspense status. Form 3471Es attached to tax returns being filed to the Suspense wall should not have any annotation on Line 4.</p> <p>Forward any Form W-7(s) in final status with all attachments (copies of ID, etc.) to Document Retention (Files).</p>
Any form that has a daily flag (as determined by local management).	Give to your lead for handling.

2. If a Form 2848 or Form 8821 is attached refer to the table below for further processing guidelines (keep Form 2848, Form 8821, and any related general power of attorney together):

If...	Then...
Form 2848 with annotation "Form W-7",	Attach Form 2848 to application and continue processing (files).
Form 2848 with annotation "Form 1040",	Attach the Form 2848 to the related federal tax return and send with Form 1040 for pipeline processing.
Form 2848 with annotation "Form 1040" but no return is attached,	Detach Form 2848 and route per the Local Routing Guide.
Form 2848 with annotation "Form W-7 and Form 1040",	Edit "POA Detached" in upper left corner of Form W-7 and continue processing application. Attach the original Form 2848 to the related federal tax return and send with Form 1040 for pipeline processing.
Form 2848 with annotation "Form W-7, Form 1040" attached to external CP notice,	Edit "POA Detached" in upper left corner of Form W-7; attach original Form 2848 to external CP and route per Local Routing Guide.
Form 2848 with annotation "Form 1040" attached to external CP notice,	Attach original Form 2848 to external CP and route per Local Routing Guide.
Form 8821 annotated "Form 1040 and Form W-7" ,	Attach the original Form 8821 to the related federal tax return and send with Form 1040 for pipeline processing. Do not attach a copy to the Form W-7.
Form 8821 annotated "Form W-7",	Attach Form 8821 to application and continue processing.

CAUTION: If applicant is in final status and Form 2848 or 8821 is not edited with the ITIN, "ITIN Reject" or "No W-7", complete Tax Examiner Action Sheet and process for pick-up and correction.

IRM 3.21.263.5.3.4.2(2) (6), and (7) added text for CAAs authenticating dependent passports and birth certificates.

2. The supporting identification documentation provided by the applicant must be from the acceptable list of thirteen documents required for ITIN assignment. The applicant must submit a passport or at least two other valid documents. At least one of the documents must contain a recent photo (unless a dependent under 14, or under 18 if a student). Applicants under 18 must submit a civil birth certificate (unless a passport is submitted) along with

another acceptable document.

Certifying Acceptance Agents (CAAs) are required to submit a Certificate of Accuracy (W-7 COA) with the Form W-7 which provides specific identity and foreign status information reviewed by the agent. See IRM 3.21.263.3.2 for a definition of valid COAs. CAAs must also attach copies of the original or certified copies of all supporting identification documents authenticated for primary and secondary applicants. CAAs must attach copies of original/certified copies of birth certificates and passports authenticated for dependents. All other ID for dependents must be original or certified copies from the issuing agency. See IRM 3.21.263.4.6 for situations when notarized copies are acceptable. CAAs must provide copies of exception documentation substantiating the exception claimed if a tax return is not present. See also IRM 3.21.263.3.2. If the COA is not signed by the authorized representative/responsible officer, the COA is invalid.

6. CAAs:

- Review supporting identification documents , and
- Attach copies of the original ID or certified copies (certified by the issuing agency) of the ID authenticated for primary, secondary, and dependent (copies of birth certificates and passports) applicants. CAAs must send original ID or certified copies of all other dependent ID. See IRM 3.21.263.4.6 for exceptions. Supporting identification documentation attached to a case and listed on the COA that are invalid such as expired documents or age criteria exceeded for medical/school records make the COA invalid.
- The Certificate of Accuracy (COA) **must** stay attached to the application, **do not detach**

7. Designated Taxpayer Assistance Centers (TAC) can review all thirteen documents for primary and secondary applicants appearing in person. For dependents, they can authenticate only I passports, national ID cards, and birth certificates for dependent applicants appearing in person. Original ID or certified copies are required for all other dependent ID. ee Designated TAC offices. Copies of the ID are attached to the Form W-7. All other original ID and all certified ID along with any other required documentation is mailed with the Form W-7 to Austin ITIN Operations for review and processing. TACs code the *For IRS Use Only* box to show documentation accepted, employee badge number, and if a tax return is attached.

TACs reviewing original passports and national ID will attach a Field Assistance (FA) Document Action Sheet (DAS) that authenticates that the ID was reviewed.

IRM 3.21.263.5.3.4.2.1(2) deleted reason for applying "a" and "h" as acceptable for notarized documents.

1. Supporting identification documentation must meet certification requirements in order to be considered valid for ITIN assignment. This means that the document(s) presented must fall into one of the following categories:
 - o Original
 - o Certified
 - o Notarized (see (2) below). This does not apply to Exception Documentation.
2. All Form W-7 applications must enclose original or certified copies (certified by the issuing agency) **ONLY**. Notarized copies are acceptable for these situations **ONLY**:
 - o Reason code "d" is checked (FPO/APO address or military ID only)
 - o Reason code "e" is checked (FPO/APO address or military ID only)
 - o See IRM 3.21.263.4.6 for acceptable ID for Military Overseas applicants.

Finnish documents are certified by "Maistraatti" and may include a notary seal and apostille. See (4) below.

IRM 3.21.263.5.3.5.2(10) removed HUD-A settlement statement from Exception 3.

10. Exception 3, Third Party Mortgage Interest: related information statements may include Form 1098. Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for exception documentation requirements.

If applicant is ...	Then acceptable documentation is...
Individuals with a home mortgage loan on real property located in the U.S.,	Copy of contract of sale indicating mortgage used for purchase of a home.

IRM 3.21.263.6.1.26(1) added that CAAs can authenticate dependent birth certificates and passports.

1. An Acceptance Agent is an entity that has signed an agreement with the IRS to act on behalf of their client(s) in preparing Form W-7 and validating supporting identification documentation and may charge a fee for this service. A list of Acceptance Agents is found at www.irs.gov (search "Acceptance Agent Program"). Both Acceptance Agents and Certified Acceptance Agents

must conduct an interview with clients to determine their eligibility for an ITIN. The interview may be face to face or via live video conference. Acceptance Agents are required to send original or copies of ID certified by the issuing agency for all applicants with a tax return or exception documentation directly to the IRS processing address in Austin. Certified Acceptance Agents (CAAs):

- o Can review (authenticate) original or certified copies of all 13 acceptable ID types for primary and secondary applicants.
- o Can authenticate passports and birth certificates only for dependents.
- o Can certify documents authenticated on a Form W-7 (COA) , and
- o Must send copies of original/certified by the issuing agency ID for primary, secondary, and dependent (passports and birth certificates only) applicants with the Form W-7 application package to Austin ITIN Operations, and
- o Must send original or copies certified by the issuing agency of all other dependent ID with the Form W-7 application package to Austin ITIN Operations.

See IRM 3.21.263.4.6 for criteria when notarized copies are acceptable. If the customer is visiting the TAC office for assistance with Form W-7, this area should not be completed. Refer to IRM 3.21.263.3.1 for more information on Acceptance Agents.

IRM 3.21.263.8.3.2.1 "Document Type", "ID Certification" and "Is the ID Valid?" added hyperlink and text for CAAs to authenticate dependent passports and birth certificates.

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

W-7 Application Input Screen Content	Instruction
Add Document if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS Supporting Identification Documentation.	Click on the Add Document button on the "W-7 Application Input Screen" to be directed to another screen to enter the documentation information provided by the applicant.
Edit	Click "edit" to change information for a supporting document or view fields not shown in the table. This link is only enabled once a document has been entered and

	submitted.
Remove	Click this link on the "W-7 Application Input Screen" to remove a document in the "Supporting Identification Documentation" section. This link is only enabled once a document has been entered and submitted.
Document Type (See also IRM 3.21.263.5.3.4.1 "Types of Form W-7 Documentation")	<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. If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document. Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Passport ○ National Identification Card ○ U.S. Drivers License See IRM 3.21.263.5.3.4.2 for acceptable criteria. ○ Civil Birth Certificate ○ Medical Records (dependents under 6 years of age) ○ Foreign Drivers License ○ U.S. State Identification Card ○ Foreign Voters Registration Card ○ U.S. Military Identification Card ○ Foreign Military Identification Card ○ School Records (dependents under 18 years of age) ○ Visa, Type and Number If a visa is required for the application and line 6c information is not present, see IRM 3.21.263.5.4.1. ○ USCIS Photo Identification See IRM 3.21.263.5.3.4.2 and IRM 3.21.263.5.4.1 for USCIS ID that shows applicant is eligible for a SSN. <p>Record at least two (2) pieces of identification documentation (ID) (one if a passport) submitted by the applicant; see IRM 3.21.263.4.6. If the applicant provides additional valid and current original or copies certified by the issuing agency supporting ID beyond the requirement, do not enter in this</p>

	field. Refer to the Remarks field below.
<p>ID Certification</p> <p>See also IRM 3.21.263.5.3.4.2.1</p> <p>For all notarized ID, 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 If a visa or copy of a visa (copy does not have to be notarized/certified) is submitted as exception 2b or 2c documentation, enter as "Original." Except for passports and birth certificates, original dependent ID from CAAs should be entered as "Original". ○ Certified by the issuing agency (see IRM 3.21.263.5.3.4.2.1 for certified copies from the issuing agency). 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. ○ Notarized by State Department employee <p>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 Select this if a SEVIS application also has a COA attached; see IRM 3.21.263.3.2 and IRM 3.21.263.8.3.2.10. <p>- CAAs can review original/certified copies of all ID for primary and secondary applicants. Copies of 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 the primary/secondary applicant that is listed on the COA. Update the</p>

	<p>Remarks Screen per IRM 3.21.263.8.3.2.2 Remarks Screen. Copies of additional supporting ID attached to a case that is NOT listed on the COA qualify as CAA reviewed.</p> <p>- CAAs can review original/copies certified by the issuing agency of birth certificates and passports for dependent applicants. Copies of this ID for the dependent applicant with the COA indicates the CAA reviewed the ID. Select "CAA Reviewed" even if the CAA sends the original ID for these 2 types for the dependent applicant that is listed on the COA. Update the Remarks Screen per IRM 3.21.263.8.3.2.2 "Remarks Screen". Additional documents attached for dependents that are not listed on the COA must be original or copies certified by the issuing agency.</p> <ul style="list-style-type: none"> o TAC Reviewed ID should be original/certified copies. <ul style="list-style-type: none"> - Designated TAC offices review all 13 acceptable documents for primary and secondary applicants. For dependents, they only review birth certificates, passports, and national ID cards. Participating IRS TAC offices are listed at Designated TAC Offices <p>These cases will have a Field Assistance Document Action Sheet (FA-DAS) attached when these 2 ID were reviewed. See Exhibit # 3.21.263-48 # for the FA-DAS. When authenticating TAC offices send copies of ID reviewed, select TAC Reviewed. When non-authenticating TAC offices send original ID, select Original as the ID certification.</p> <ul style="list-style-type: none"> - Always select Original for copies of visas submitted by TAC. o None of the Above <p>Select None of the Above for copies</p>
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	<p>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>
<p>Is the ID Valid?</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, viewed documents ○ No, viewed documents ○ Always update the Remarks Screen with why the ID is invalid. ○ # [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 ID requirements ; See IRM 3.21.263.5.3.4.2 and IRM 3.21.263.5.3.4.4 # ○ 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. If a date of entry is required for the applicant, the school record must be from a U.S. facility. <p>Select "No, viewed documents" when:</p> <ul style="list-style-type: none"> ○ The name on the ID does not match the applicant's name. ○ The document does not meet all ID

	<p>requirements, for example, translation needed, etc.</p> <ul style="list-style-type: none"> ○ CAA does NOT attach COA for documents authenticated for primary or secondary applicants; see IRM 3.21.263.3.2. ○ CAA does NOT attach COA for documents authenticated for dependent applicants with copies of birth certificates or passports attached; see IRM 3.21.263.3.2. ○ CAA sends copies of dependent ID other than birth certificates or passports attached to a COA. Original or certified copies of ID is required for other dependent ID. ○ # [REDACTED] ○ # [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] ○ # [REDACTED] ○ The passport has a signature field but is not signed. Update the Remarks Screen with "passport not signed".
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	<p>Consider passports with no signature field (for example, Brazilian) or statements such as "<i>the holder is not 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 ID.
Issuing Country	Choose the appropriate issuing country from the drop down box. Refer to Country Code List if needed in Exhibit 3.21.263-15.
Issuing State Exhibit 3.21.263-14	Choose the appropriate issuing state of the ID from the drop down box. This list includes all states in the U.S., U.S. Possessions, and Armed Forces. This field is enabled only when U.S. is selected as the country. 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 3.21.263-14.
Document Expiration	Enter the Document Expiration Date using

<p>Date</p> <p>See IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current.</p>	<p>MMDDYYYY format.</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>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. If visa is required for application and Line 6c information is not present, go back and remove the visa from the type of ID selected and describe the visa in the Remarks Screen. See Exhibit 3.21.263-4.</p> <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>Visa ID Number</p>	<p>Enter the Visa ID Number. The visa ID number is the control number in the upper right of the Lincoln visa. For the border crossing card/visa, the visa ID number is the number in the lower left.</p>

	<p>This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p>
<p>Visa Expiration Date</p> <p>See 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>This field will auto-populate Line 6c once the information is captured in the "Supporting Identification Documentation Table."</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>For D/S (duration of stay) entries, see IRM 3.21.263.5.3.1 and IRM 3.21.263.5.3.4.2.2.</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 you are able to understand the document, select "no."</p> <p>If the document is in a foreign language, you are unable to understand it, and a certified translation is not attached, 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>

ID Number	<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 maximum number of characters allowed in this field. Use the following priority order to determine what ID number to capture for this ID type:</p> <ol style="list-style-type: none"> 1. Folio 2. CURP 3. Clave de Elector <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
Submit ID Documentation	Click on the Submit ID Documentation 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 3.21.263.8.3.4(3) deleted reason code boxes "a" and "h" for acceptable notarized documents.

3. See IRM 3.21.263.4.6 for procedures for accepting only original/certified supporting ID from the applicant and CAAs. Notarized documents are acceptable **ONLY** when Reason Code Boxes "d" or "e" are checked with APO/FPO address or military ID card. Process all other applications not in assigned status as follows:
 - o **Suspended Status:** Continue processing as normal for CP 566 Notice to generate, including the cases suspended for questionable supporting identification.

NOTE: if the applicant meets the above criteria i for notarized documents but is missing required documentation or other information needed to assign, then select the back button and:

- Return to applicant's mailing address and remove the mailing address.
 - Remove all CAA data, including EIN and office code, to allow Reject Code 98.
 - Input the CAA name and EIN in the Remarks Screen.
 - Update the Remarks Screen with the applicant's entire mailing address.
 - Flag the entire case package (envelope) for clerical to purge in 65 days.
 - Download PDF Form 14415. Type the taxpayer specific data (reference number, name, address) and check the appropriate boxes for the suspense condition. Print the letter, address the envelope, and enclose the letter in the envelope. Update the Remarks Screen with Form 14415 sent and why.
- Ensure you prepare Form 14415 for both the applicant and CAA. See IRM 3.21.263.2.3

- o **Rejected Status:** Continue processing as normal to allow CP 567 Notice to generate.

NOTE: If the applicant meets the above criteria for notarized documents but is missing required documentation or other information needed to assign, then select the "Back" button and:

- Return to applicant's mailing address and remove the mailing address
- Remove all CAA data, including EIN and office code, to allow Reject Code 98 to generate
- Input the CAA name and EIN in the Remarks Screen. Update the Remarks Screen with the applicant's entire mailing address.
- Flag for special clerical handling
- Download PDF Form 14413. Type the taxpayer specific data

(reference number, name, address) and check the appropriate boxes for the reject condition. Print the letter, address the envelope, and enclose the letter in the envelope. Ensure you prepare Form 14413 for both the applicant and CAA. Update the Remarks Screen to show Form 14413 sent and why. See also IRM 3.21.263.2.3.

- **Hard Reject Status:** Continue processing as normal to allow CP 574 Notice to generate. If Form W-7 Hard Rejects and is a Hard Reject status 1 because one "cannot calculate tax liability on the tax return", circle out all IRS received dates on the tax return before sending it back to the taxpayer. Tax Examiner will prepare an envelope to return W-7, all documentation and tax returns to the primary on the tax return.