

IRM PROCEDURAL UPDATE

DATE: 10/04/2016

NUMBER: wi-03-1016-1453

SUBJECT: New Passport and ID Requirements for Certain ITIN Applicants

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

CHANGE(s):

IRM 3.21.263.1(1) added instructions for applicants submitting only a passport with no DOE in it.

1. This section of the IRM provides navigational instructions for the Individual Taxpayer Identification Number (ITIN) Real Time System (RTS) and procedures for reviewing and processing:
 - Form W-7, Application for IRS Individual Taxpayer Identification Number, see Exhibit 3.21.263-1.
 - Form W-7SP, Solicitud de Numero de Identificacion Personal del Contribuyente del Servicio de Impuestos Internos, see Exhibit 3.21.263-2.
 - Valid supporting identification documentation
 - Valid supporting other documentation for applicants submitting **ONLY** a passport with no DOE in it who meet the criteria in IRM 3.21.263.4.6
 - Valid supporting exception documentation
 - Tax return requirements

CAUTION: IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2 *Internal Management Document System - Internal Revenue Manual (IRM) Process - IRM Standards*, and elevated through appropriate channels for executive approval.

IRM 3.21.263.3.2(2) added instructions for applicants sending only a passport with no DOE in it.

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 and required documentation for applicants submitting **ONLY** a passport with no DOE in it who meet the criteria in IRM 3.21.263.4.6.

IRM 3.21.263.4(2) added instructions for applicants sending only a passport with no DOE in it.

2. ITIN applicants are required to prove identity and foreign status and demonstrate a federal tax reporting or filing requirement when submitting their Form W-7 application and are not issued an ITIN until those requirements are met. This requires the applicant to submit required supporting identification documentation and attach a tax return, or proof of prior filing with an open TIN issue (Math Error Notice, CP 54, Letter 239C, or a copy of the tax return, etc.) or other substantiating documentation proving an exception to filing is met. Applicants submitting **ONLY** a passport with no DOE in it must submit additional documentation if they meet the criteria in IRM 3.21.263.4.6.

IRM 3.21.263.4.4(2) added instructions for applicants sending only a passport with no DOE in it.

2. Completed Form W-7 / Form W-7SP(s) and valid original or copies certified by the issuing agency (see IRM 3.21.263.4.6 for exceptions) supporting identification documentation along with proof of federal tax filing or reporting requirement or exception criteria can be submitted to an IRS Taxpayer Assistance Centers (TACs). Applicants submitting **ONLY** a passport with no DOE in it must submit additional documentation if they meet the criteria in IRM 3.21.263.4.6.

IRM 3.21.263.4.6(2) revised to add instructions for applicants sending only a passport with no DOE in it and (6) created list of the additional documentation required.

2. Applicants must submit a passport or at least two valid supporting ID from the list of 13 acceptable identification documents in order to meet the requirements for an ITIN. A birth certificate **must** also be attached for applicants under 18 years of age (unless a passport is present). If only a passport with no DOE in it is submitted, applicants require additional documentation if they meet the criteria in paragraph (6) below.
3. Supporting ID must:
 - Prove identity, that is, contain name and photograph, and
 - Support the applicant's claim of foreign status.

The applicant may have to provide a combination of documents to prove identity and foreign status

If applicant is 18 years or older and not a student, a valid ID with a photo is required. Medical records are acceptable only for applicants under the age of 6 at the date the Form W-7 is signed. School records

are acceptable only for applicants under the age of 18 at the date of the Form W-7 signature. See IRM 3.21.263.5.3.4.2

4. Refer to the table below for the list of acceptable supporting identification documentation for ITIN assignment.

Type of Document	Documentation Codes	Proves Foreign Status	Proves Identity
Passport	01	X	X
National Identification Card	02	X	X
U.S. Drivers License	16		X
Civil Birth Certification	17	X NOTE: Proves foreign status only if documents are foreign.	X
Medical Records (Dependent applicants under the age of 6)	20	X NOTE: Proves foreign status only if documents are foreign.	X
Foreign Drivers License	21		X
U.S. State Identification Card	22		X
Foreign Voters Registration Card	23	X	X
U.S. Military Identification Card	24		X
Foreign Military Identification Card	25	X	X
School Records (Dependents under the age of 18)	26	X NOTE: Proves foreign status only if documents are foreign.	X
Visa (U.S.) See Exhibit 3.21.263-4 for specific visa definitions and work	32	X	X

authorization.			
United States Citizenship and Immigration Services (USCIS) Photo Identification	38	X	X

5. Supporting identification documentation must also be current and provide an expiration date. Birth certificates and some foreign drivers licenses will not have an expiration date.
6. For reason for applying "d", dependents from a country other than Canada or Mexico or dependents of military members overseas, the dependent's passport must have a date of entry stamp; otherwise, additional documents to prove U.S. residency will be required such as:
 - o U.S. medical records for dependents under 6,
 - o U.S. school records for dependents under 18, and
 - o U.S. school records, rental statements, bank statements, or utility bills listing the applicant's name and U.S. address if age 18 or over.

IRM 3.21.263.4.7(1) revised to add Hard Reject 2 definition.

1. Once all data from the Form W-7 is entered into the ITIN Real Time System (RTS), the database will systemically generate the application status. These codes are used to identify the final status of the application. The status codes are:

Status Code	Definition
Assigned	Used to identify those applications that have been assigned an ITIN.
Suspended	Used with suspense reason code(s) and identifies those applications that have been suspended for additional or missing information.
Rejected	Used with reject reason code(s) and identifies those applications that have been rejected due to failure to meet requirements.
Hard Reject	Used with hard reject reason code(s) and identifies those applications that have been rejected due to an invalid tax return. Hard Reject status 2 is used for applicants submitting ONLY a passport with no DOE in it who require additional documentation. See IRM 3.21.263.4.6.
OFAC	Identifies those records that require further processing

	<p>beyond the normal 5-7 week turn-around time frame. These cases require special handling. If contacted by applicant whose applicant is in OFAC status, follow procedures below:</p> <ul style="list-style-type: none"> ○ Advise applicant application has been received and is currently being processed. <p>EXCEPTION: AM and TAC employees will prepare Form 4442, <i>Inquiry Referral</i>, listing name, DOB of applicant, DLN, and telephone contact information along with Form 8822, if applicable, and annotate "contact with applicant" with the date of the contact. Fax Form 4442 to the ITIN Unit, attention: "OFAC" Status Coordinator. Route Form 8822 to Entity.</p> <ul style="list-style-type: none"> ○ Verify the applicant's address and request a telephone number with the best time to call if additional information is required to process the application. If the address of record is different from what is on the ITIN database, then request taxpayer complete Form 8822, <i>Change of Address</i>. Instruct the taxpayer to send this directly to the ITIN Unit. ○ Advise the applicant that additional time is required to process their ITIN application and allow 90 days from the date of the contact before inquiring again regarding the status.
Pending	<p>Used to identify those applications that have been assigned a pending status. A pending status indicates an external entity was unavailable for an ITIN validation to take place.</p> <hr/> <p>SP ITIN Operation, attempt to resubmit the application on RTS.</p> <hr/> <p>Field Assistance (FA), IRM 3.21.263.6.1.34 for Form 4442 preparation procedures,</p> <p>Accounts Management (AM), IRM 3.21.263.7.5 for Form 4442 preparation procedures.</p>

IRM 3.21.263.4.8.3(2) revised to add when HR 2 status is generated.

2. The following table describes the Hard Reject reason codes that are displayed on the ITIN-RTS when a Hard Reject condition is identified.

Hard Reject Reason Codes	Definition
HR 1	The attached U.S. federal tax return was not valid (can not calculate tax liability)
HR 2	<p>The attached U.S. federal tax return was not signed. An unsigned tax return is not an invalid return. HR 2 is no longer used for an unsigned return as the return is sent for processing.</p> <p>HR 2 is generated for applicants that sent ONLY a passport with no DOE in it, meet the criteria in IRM 3.21.263.4.6, and require additional documentation.</p>

IRM 3.21.263.4.9(1) revised to add Form 14415 is sent for some applicants sending only a passport with no DOE in it.

1. The table below lists the types of ITIN notices and forms that are issued to applicants. Some are systemically generated while others are manually prepared by ITIN Operation employees.

Notice	Title	Description
CP 565 A /CP 565 A-SP (systemic)	Original Assignment Notice	This notice advises the applicant of their assigned ITIN. NOTE: Since December 2003, applicants are advised of their ITIN on watermarked security paper; issuance of the ITIN card was discontinued.
CP 565 B / CP 565 B-SP (systemic)	Reissue Assignment Notice	This notice advises the applicant of their previously assigned ITIN.
CP 566 / CP 566 -SP (systemic)	Suspense Notice	This notice advises the applicant their application is suspended and not processable based on the information they provided and additional information must

		be submitted.
CP 567 / CP 567- SP (systemic)	Reject Notice	This notice advises the applicant their application is rejected based on the information they provided and a new Form W-7 must be submitted with the appropriate supporting identification and/or exception documentation.
CP 574 / CP 574- SP (manual)	Hard Reject Notice	This notice advises the applicant their application is being rejected because the federal tax return did not reflect a filing requirement. The Hard Reject Notice or CP 574 generates locally in the ITIN Operations.
Form 14413 (manual)	Application for IRS Individual Taxpayer Identification Number: Reject	This form is used in lieu of a CP 567 reject notice for applicants who meet the exception to the new document standards. See IRM 3.21.263.8.3.4 and Exhibit 3.21.263-52.
Form 14415 (manual) NOTE: Applicant is given 45 days from Form 14415 date to respond or application is rejected.	Application for IRS Individual Taxpayer Identification Number: Suspend	<ul style="list-style-type: none"> ○ This form is used in lieu of CP 566 suspense notice for applicants who are allowed to send notarized copies of ID. See IRM 3.21.263.4.6, IRM 3.21.263.8.3.4, and Exhibit 3.21.263-53. ○ This form is also used in lieu of CP 574 for applicants who sent ONLY a passport with no DOE in it and meet the criteria in IRM 3.21.263.4.6. See also IRM 3.21.263.8.3.4.
Form 14433 (manual)	Return of Original Documents (EN/SP)	This form is used to return original supporting identification documentation to the applicant upon initial processing of the Form W-7. See IRM

		3.21.263.5.3.4.2.4 and Exhibit 3.21.263-51.
Form 14692 (manual)	Individual Taxpayer Identification Number (ITIN) Application-Original Document Inquiry	This form is used to respond to applicants regarding missing document requests (MDR). See IRM 3.21.263.5.9.8 and Form 14692.

IRM 3.21.263.5.2.3.7(3) added HR 2 instructions.

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 "</p>

	<p>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 enclosed that are marked with a large red C across the page.
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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:</p> <ul style="list-style-type: none"> - 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>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 6981). ○ Place applications with all associated documents in the folder including original identification
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	<p>documents.</p> <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"> ○ Ensure that every rejected Form W-7 or CP 566 has a final status sheet printed. ○ 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 documents for the same TIN together. <p>When rejecting a primary, or a secondary (with Schedule SE) applicant, the applicant's DOB</p>

	<p>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. <p>Original supporting identification documentation must stay attached to the Suspense Duplicate application even if in an envelope.</p>
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	<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>Hart Reject status 2 (CP 574) HR 2 Flagged</p>	<p>This application is in special Hard Reject 2 status awaiting the taxpayer response:</p> <ul style="list-style-type: none"> ○ These applications are flagged by the tax examiner for special handling. ○ The tax examiner generated Form 14415(s) asking for additional documentation for applicants submitting only a passport without a DOE in it (see IRM 3.21.263.4.6) and sent to the applicant and to the CAA. ○ The Final Status sheet will indicate "Hard Reject status 2 (HR 2)" for all applications in this status

	<p>and these will have CP 574(s) generated.</p> <ul style="list-style-type: none"> ○ Pull these CP 574(s) and classify as these are not mailed. ○ Associate each Final Status sheet to the correct Form W-7. ○ Assemble the family pack with the primary application on top and place in DLN order by processing date sections in a designated Suspense Wall area.
OFAC	<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 forwarded to designated OFAC Status Coordinator ○ 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.

IRM 3.21.263.5.2.3.15(3) added for suspended HR 2 Form 14415 cases.

3. A special section of the Suspense Wall is used to hold Form W-7 packages sent Form 14415 via the Hard Reject 2 process. These are held awaiting additional documentation. File these applications in DLN order in subsections for each processing date. Mark the subsections so that it can be readily determined when 65 days have elapsed since the Form 14415 was sent.

IRM 3.21.263.5.2.3.18 added "Hard Reject Status 2 Flagged 65 Day Purge" to section title and (2) added paragraph for HR 2 Form 14415 processing.

2. Applicants with Hard Reject 2 status with Form 14415 sent have 45 days to respond. Take the following actions:
 - Daily pull all flagged cases with all attachments when 65 calendar days have passed since the Form 14415 was sent.
 - Stamp or annotate "ITIN Reject" in the TIN areas next to the applicant's name on any attached return listing the applicant.
 - Attach Form 3471E as needed to the tax return(s) and notate the 65th day as the RPD.
 - Route tax returns with DOB edited next to the primary or secondary applicant's TIN box to Entity.
 - Route tax returns with a TIN in the primary or secondary taxpayer's TIN box for processing.
 - Route Form W-7 to Files.

IRM 3.21.263.5.3.2(1) and (3) added instructions for applicants submitting only a passport with no DOE in it.

1. Applicants must provide supporting identification documentation that proves their identity and foreign status along with proof of their U.S. tax reporting or filing requirement. If the Form W-7 is blank with a return attached, classify the Form W-7 with a large red "X" and attach to the back of the return for routing the return to Entity. If the Form W-7 is blank with no return attached, classify the Form W-7. Applicants submitting **ONLY** a passport with no DOE in it who meet the criteria in IRM 3.21.263.4.6 must submit additional documentation.
2. Do not begin input of an application until you determine if a valid U.S. federal tax return is attached, unless the applicant is claiming an exception to filing a U.S. tax return. Refer to the paragraphs below to determine if a tax return is valid. Valid returns for ITIN processing must contain numbers other than zero.

If the return has attached schedules with numbers other than zero present, consider the return valid even if only zeros are present on the return itself.

Consider Substitute for Return (SFR) returns as valid returns. These are identified with the Form W-7 **For IRS Use Only** box completed and Form 3870, Request for Adjustment, attached.

Special action is required when today's date is within 90 days of the assessment statute expiration date (ASED) or refund statute expiration date (RSED) for an attached return. See IRM 3.21.263.5.4.1 and IRM 3.21.263.5.9.6

- Returns (both Form 1040 series and Form 1040NR) with only Form 1099-OID, Form 1099-A, and Form 1099-C payment documents must be cleared as a valid return by the Frivolous Filer Unit before processing the Form W-7. Frivolous Filer will stamp **FRPNNNN (4 digit number)** in the upper left hand corner of the reviewed return when they have found it not frivolous. Consider these returns valid if all other requirements are met. If the **FRPNNNN** stamp is not on the return, do not work the case but flag the entire application package for placement in the Frivolous Filer Funny Box for referral. When Frivolous Filer determines a return is frivolous, a cover sheet is attached to the return instructing the return to be routed to Entity for IRSN assignment. Consider the case to have no valid return and select "no" to RTS query **tax return attached?**. Edit **ITIN Reject** in the TIN field of the attached return with the DOB for the wage earner for IRSN assignment. Enter comments in remarks stating Frivolous Filer determined the return was frivolous for these cases.
3. When applicant submits **ONLY** a passport with no DOE in it and meets the criteria in IRM 3.21.263.4.6, process as if an invalid return (HR 2) is attached. Ensure you input all required fields from the Form W-7 to RTS including all of the passport fields.

IRM 3.21.263.5.3.4(3) and (6) added instructions and hyperlinks when only a passport with no DOE in it is submitted.

3. Supporting identification documentation must prove foreign status and identity. This section identifies the types of supporting identification documentation that is acceptable for ITIN processing and their associated documentation code. If applicant submits **ONLY** a passport without a DOE in it and meets the criteria in IRM 3.21.263.4.6, additional documentation is required.
4. Record at least two (2) pieces of documentation (one for passports; see paragraph (6) below) submitted with the application on the RTS Supporting Identification Documentation Screen. Refer to IRM 3.21.263.8.3.2, *W-7 Application Input Screen*.
5. All documentation must be current, valid, and may not be the same type. When possible, select the documents for input that will allow for the correct assignment of the ITIN based on the list of 13 approved documents. The priority order of documents for input is:
 1. Passport
 2. Photo Identification
 3. All others
6. A **valid passport is the only stand alone document** and does not require any additional supporting identification documentation. All other documents must be presented in a combination of at least two (2) to meet foreign status and identity. Applicants submitting **ONLY** a passport without a DOE in it who meet the criteria in IRM 3.21.263.4.6 must submit additional documentation. See IRM 3.21.263.5.3.2.

IRM 3.21.263.5.3.4.1(1) added instructions for applicants submitting only a passport with no DOE in it.

1. There are two types of documentation that are associated with Form W-7:
 - Supporting Identification Documentation, and
 - Exception Documentation

Applicants submitting **ONLY** a passport without a DOE in it who meet the criteria in IRM 3.21.263.4.6 must submit additional documentation.

IRM 3.21.263.5.3.4.2(2) and (3) "Passports " added instructions when passports only are received with no DOE in it and require additional documentation; "School Records" revised to accept for applicants age 18 or over who are required to submit additional documentation.

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. Applicants submitting **ONLY** a passport without a DOE in it must submit additional documentation if they meet the criteria in IRM 3.21.263.4.6.

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. CAAs must provide additional documentation for applicants submitting **ONLY** a passport without a DOE in it who meet the criteria in IRM 3.21.263.4.6. See also IRM 3.21.263.3.2. If the COA is not signed by the authorized representative/responsible officer, the COA is invalid.

3. The table below provides a general description of the 13 types of acceptable supporting identification documents.

Type of Document	Definition	Features
<p>Passport</p> <p>See paragraph (2) above for special conditions for applicants submitting ONLY a passport without a DOE in it who meet the criteria in IRM 3.21.263.4.6.</p>	<p>A travel document issued by a national government that identifies the bearer as a national of the issuing state (government) and requests that the bearer be permitted to enter and pass through other countries.</p>	<p>Passports usually contain the following bearer's information:</p> <ul style="list-style-type: none"> ○ Full Name ○ Photograph ○ Date of Birth ○ Nationality ○ ID Number ○ Expiration Date ○ Date of Entry <p>CAUTION: The bearer's signature is required if the passport has a signature field and does not have a statement such as <i>"the bearer is not required to sign"</i>. If the bearer's signature is required but missing, the passport is invalid. See IRM 3.21.263.8.3.2.1 "Is the ID Valid?"</p> <p>EXCEPTION: Signature requirements for minors and the age of minors vary from country to country. Some countries accept the child's printed name with the parent's signature; some countries require no signature or just a thumbprint for a minor's signature. If the passport for a minor dependent (under 12 years of age) is valid except for a missing signature or has a parent's signature or thumbprint, consider the passport signed and valid.</p>
<p>National Identification Card</p>	<p>A piece of identification (ID)</p>	<p>National ID cards usually contain the following</p>

	issued by the holder's government that is designed to verify the aspects of a persons identity. It may also be called a National Identity document or if in the form of a small standard-sized card, an identity card (ID card).	<p>characteristics of the holder:</p> <ul style="list-style-type: none"> ○ Full Name ○ Gender ○ Nationality ○ Date of Birth ○ Photograph ○ Thumb Print ○ ID Number ○ Signature ○ Expiration Date <p>NOTE: May also be referred to as a Consular Identification Card (CID).</p>
<p>U.S. Drivers License</p> <p>NOTE: A U.S. drivers license marked with restrictions such as "FEDERAL LIMITS APPLY" and "NOT FOR FEDERAL IDENTIFICATION" are valid. A card marked "DRIVER'S PRIVILEGE CARD" or "PERMIT" is not a driver license and should not be input as a driver license. See IRM 3.21.263.8.3.2.2.</p>	A document issued by a state government granting the holder the permission to drive in that state.	<p>U.S. driver's license will contain:</p> <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the holder
<p>Civil Birth Certificate</p> <p>NOTE: Required for applicants under age 18</p>	A vital record that documents the birth of a child.	<p>The certificate itself usually includes most of the following information:</p> <ul style="list-style-type: none"> ○ Birth Name ○ Date and time of birth

<p>unless passport is present. If the application indicates that civil unrest in the country of birth prevents securing a birth certificate, pull for the Lead. The Lead will elevate these through proper channels to the ITIN Policy Section for a determination.</p>		<ul style="list-style-type: none"> ○ Sex of the child ○ Place and/or location of birth ○ Names of the child's parents ○ Birth weight and length ○ A birth registration number or file number
<p>Medical Records</p> <p>NOTE: Medical records are acceptable ONLY for dependents under 6 years of age.</p>	<p>A medical record consists only of a shot/immunization record which documents the patient's name and chronological dates of the patient's medical history and care.</p>	<p>The medical record must contain the child's name, date of birth, and complete address. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information is not printed on the medical record, the medical record must be accompanied by a letter providing the required information on official letterhead and dated from the government authority, physician, hospital, or clinic who administered the latest care of the child. If applicant is from a country other than Mexico or Canada, a DOE is required and the medical record must be from a U.S. facility.</p>
<p>Foreign Drivers License</p>	<p>A document issued by a government granting the holder the permission to</p>	<p>Foreign driver's license usually contain:</p> <ul style="list-style-type: none"> ○ ID Number

	drive in that Country. The International Driving Permit (IDP) is a supplement to a valid license.	<ul style="list-style-type: none"> ○ Full Name ○ Full Address ○ Date of Birth ○ Photograph ○ Other physical characteristics of the holder
U.S. State Identification Card	A document issued by a state government for identification purposes only. Most of these cards resemble U.S. drivers license.	<p>U.S. State ID cards will usually contain:</p> <ul style="list-style-type: none"> ○ ID Number ○ Full Name ○ Full Address ○ Date of Birth ○ Expiration Date ○ Photograph ○ Other physical characteristics of the holder
Foreign Voters Registration Card	A document that allows a citizen to check in with a central registry before being allowed to vote in elections.	<p>The document will usually contain:</p> <ul style="list-style-type: none"> ○ Full Name ○ Address ○ District/Nationality
U.S. Military Identification Card	A U.S. Military identification Card or a Common Access Card is issued to active duty and reserve service members, employees, and contractors and is considered an identity document by the Department of Defense (DOD). Military dependents and retirees are issued a United States Uniformed Services Privilege and Identification Card (also	<p>The document will usually contain:</p> <ul style="list-style-type: none"> ○ Photograph ○ Full Name ○ ID Number

	commonly known as U.S. military ID, or less commonly abbreviated USPIC) and is an identity document issued by the DOD to identify a person as a member of the Armed Forces or a member's dependent, such as a child or spouse.	
Foreign Military Identification Card	A card issued to service members by the Country the service member is serving.	The document will usually contain: <ul style="list-style-type: none"> ○ Full Name ○ ID Number ○ Signature
School Records School records are ONLY acceptable for dependent applicants under the age of 18. See IRM 3.21.263.4.6 if an applicant is age 18 or over and their documentation includes a passport and a U.S. school record.	A school record is an official report card or transcript issued by the school or equivalent of a Ministry of Education and signed by the school or ministry official. NOTE: If the report card/transcript does not have all of the required information (school address, school or ministry signature, etc.) but an attached letter supplies the missing data, consider the school record valid.	The school record must be: <ul style="list-style-type: none"> ○ Dated and contain ○ Student's name and ○ Course work with grades, and ○ Date of grading period(s), and ○ School name and address (the address is considered complete if it has the facility's name, city, and state). <p>If applicant is from a country other than Mexico or Canada, a DOE is required and the school record must be from a U.S. facility.</p> <p>EXCEPTION: School records for applicants under the age of 6 do not have to be a transcript or report card showing the course work or grades. For example, a dated letter from</p>

		<p>a nursery school or kindergarten with the school name and address showing the applicant attends is sufficient.</p> <p>NOTE: An applicant is considered under 6 if they meet the age requirement:</p> <ul style="list-style-type: none"> - At any time during the school period <p>OR</p> <ul style="list-style-type: none"> - On or before the date of a current nursery school or kindergarten letter. See IRM 3.21.263.5.3.4.2.2
<p>Visa</p> <p>A U.S. visa proves nationality, not citizenship. These are not the same.</p>	<p>A citizen of a foreign country, wishing to enter the U.S., generally must first obtain a visa, either a non-immigrant visa for temporary stay, or an immigrant visa for permanent residence. The type of visa issued is defined by immigration law, and relates to the purpose of the travel. See Exhibit 3.21.263-4, "Potential Work Authorization Visas" and see Exhibit 3.21.263-9, "Visas and Counterfoils", for more information. See IRM 3.21.263.5.3.5.2 and IRM 3.21.263.5.4.1 for Canada, Mexico, and Bermuda.</p>	<p>The visa usually contains:</p> <ul style="list-style-type: none"> o Visa classification o ID Number o Full Name o Gender o Date of Birth o Nationality o Expiration Date

<p>United States Citizenship and Immigration Services (USCIS) Photo Identification</p>	<p>A variety of documents issued by USCIS to nonresident and resident aliens.</p> <p>Any of the following documents show the holder is eligible for a SSN and is NOT entitled to an ITIN:</p> <ul style="list-style-type: none"> ○ Form I-551 Permanent Resident Card ("Green Card") ○ Document stamped "Employment Authorization" <p>Input these documents to RTS as USCIS for the Document Type and select no to Is the ID valid? Update the Remarks Screen with TP entitled to SSN and list the ID submitted. Refer the case to the lead to override to R 07.</p>	<p>They will all have a photo and the full name of the holder along with some identification characteristics.</p>
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IRM 3.21.263.5.3.4.2.1(1) revised for applicants submitting only a passport with no DOE in it who require additional documentation.

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. See IRM 3.21.263.4.6 for applicants submitting only a passport without a DOE in it.

IRM 3.21.263.5.3.5(2) added text about applicants submitting only a passport with no DOE in it.

2. A taxpayer who needs an ITIN must complete Form W-7 and submit it to the Internal Revenue Service along with a valid U.S. federal tax return (unless Exception criteria is met) and original ID or copies certified by the issuing agency. See IRM 3.21.263.4.6 for exceptions for notarized ID and additional documentation requirements for applicants submitting **ONLY** a passport without a DOE in it. Supporting identification documentation to substantiate the individual's identity and foreign status must also be attached.

IRM 3.21.263.5.3.5.2(6) added text for reason for filing "d" applicants filing only a passport with no DOE in it.

6. The table below list the *Reasons for Submitting Form W-7* as outlined on the application and identifies requirements.

Reason Box	Description	Return Required	Requirements
a	<p>Non-resident alien required to obtain ITIN to claim tax treaty benefits.</p> <p>This is an applicant that has a need for an ITIN other than filing a tax return.</p> <p>NOTE: If a return was attached, give the case to your lead to re-batch as "with return." If a return is attached,</p>	No	<ul style="list-style-type: none"> o Used with box "h" o Treaty country and article number must be present o Exception number 1 or 2 o Valid exception documentation. See Exception Tables below.

	do NOT process as SEVIS regardless of documentation provided.		
b	<p>Non-resident alien individual who is required to file a U.S. tax return or who is filing a tax return only to claim a refund</p> <p>This is a Non-resident alien filing a U.S. tax return.</p>	Yes	<ul style="list-style-type: none"> ○ Form 1040 series return is submitted. ○ Complete foreign address is required.
c	<p>U.S. resident alien (based on days present in the United States) filing a U.S. tax return.</p> <p>This is a foreign individual filing a tax return that is living in the U.S.</p>	Yes	<ul style="list-style-type: none"> ○ Form 1040 series return is submitted ○ Date of entry (DOE) required on Line 6d. ○ Applicant's mailing address must be in the U.S.
d	<p>Dependent of U.S. citizen/resident alien</p> <p>Dependent listed on a domestic Form 1040 series return</p>	Yes	<ul style="list-style-type: none"> ○ Form 1040 series return is submitted unless "Military Overseas" is selected ○ Applicant must be claimed on tax return as a dependent. ○ Date of entry required on Line 6d (unless resident of Canada or Mexico or "Military Overseas"). See IRM 3.21.263.4.6 for additional requirements if applicant submits ONLY a passport without a DOE in it. ○ Name and TIN

			(SSN, ITIN) of U.S. person (must be primary or secondary taxpayer) must be entered to right of box "e" and must be valid.
e	Spouse of a U.S. citizen/resident This is a spouse listed on a domestic 1040 Series return.	Yes	<ul style="list-style-type: none"> o Generally 1040 series return is submitted unless "Military Overseas" o Applicant must be claimed as an exemption on U.S. citizen / resident return or filing a joint return with a spouse who is a U.S. citizen or resident. <ul style="list-style-type: none"> ▪ Name and TIN (SSN, ITIN) of U.S. person (primary) must be entered to right of box "e" and must be valid.
f	Non-resident alien student, professor or researcher filing a U.S. tax return or claiming an exception. This is a foreign individual who is a bona fide student, professor or researcher coming temporarily to the U.S. solely to attend classes at a recognized institution of	Yes (if filing a tax return) No (if filing exception "2").	<ul style="list-style-type: none"> o A tax return is not required if box "h" is checked and applicant claims exception 2 and provides supporting exception documentation. <p>NOTE: Applicants do NOT have to claim treaty benefits under exception 2 reasons "f" & "h".</p> <ul style="list-style-type: none"> o Line 6a country of citizenship required.

	<p>education, teach, or perform research.</p> <p>REMINDER: Dependents can claim Reason for Filing Box "f" if claiming exception 2b SEVP. See IRM 3.21.263.5.3.5.2 under exception 2b SEVP.</p>		<ul style="list-style-type: none"> ○ Line 6c Type of U.S. visa required. ○ Line 6d Date of Entry required. ○ Line 6g College, university or company information required ○ Treaty country and article number required ONLY if the applicant is claiming the benefits of a tax treaty. ○ A U.S. visa is required unless the foreign address is Canada, Mexico, or Bermuda. See IRM 3.21.263.5.4.1. ○ A valid passport is required. ○ Either a SSA reject letter, Form 8233 or a letter from the Designated School Official (DSO) stating that applicant will not be employed in U.S. must be attached as supporting documentation. <p>EXCEPTION: SEVIS applicants, spouses, and dependents are exempt from filing Form 8233. If the SSA reject letter or letter from the DSO is attached, select "Form 8223 to prevent R07. See IRM 3.21.263.8.3.2.3."</p>
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			<p>NOTE: the letter from the DSO may include SSA denial information. See IRM 3.21.263.8.3.2.3 "Document Type".</p>
g	<p>Dependent/spouse of a non-resident alien holding a U.S. visa.</p> <p>These are the dependents and spouses of individuals filing a Form 1040NR tax return.</p>	Yes	<ul style="list-style-type: none"> ○ Line 6d DOE is required. ○ Generally, a valid U.S. visa (visa type, visa number, visa expiration date) is required for dependent or spouse. Note the visa information is often contained in the passport. ○ A U.S. visa is required unless the foreign address is Canada or Mexico and the country of citizenship is Canada or Mexico. See IRM 3.21.263.5.4.1 ○ A U.S. visa is not required if the foreign address is Bermuda as Bermuda does not issue visas. See IRM 3.21.263.5.4.1 ○ A valid passport is required unless the foreign address and the country of citizenship is Canada or Mexico.
h	Other/additional	No	<ul style="list-style-type: none"> ○ Exception criteria is

	<p>information</p> <p>.</p> <p>Box "h" can be checked alone with exceptions 1, 2, 3, 4, or 5. Valid combinations are:</p> <ul style="list-style-type: none"> ○ "a" and "h " ○ "f" and "h" 		<p>specified here</p> <ul style="list-style-type: none"> ○ If boxes "a" through "g" are not checked, the reason for applying may be described. <p>NOTE: Applicants requesting an EIN (Form SS-4) are not eligible for an ITIN.</p>
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IRM 3.21.263.5.3.5.12(1) added hyperlink.

1. When the reason for applying box "f" or "g" is checked, a valid passport, U.S. visa **and** line 6c **are required** of the applicant. A U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda. See Exhibit 3.21.263-10 and IRM 3.21.263.5.3.5.2.

IRM 3.21.263.5.3.5.13(2) added text for applicants submitting only a passport with no DOE in it.

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. Applicants submitting **ONLY** a passport who meet the criteria in IRM 3.21.263.4.6 must have a DOE in the passport or additional documentation is required.

IRM 3.21.263.5.4.1(3) added paragraph about submitting only a passport with no DOE in it.

3. If the applicant submits **ONLY** a passport without a DOE in it and does not meet the specific requirements for reason for applying "d" (see IRM 3.21.263.4.6), process the return per IRM 3.21.263.5.3.2 and prepare Form

14415 with appropriate paragraphs. Classify the CP 574 and flag the application in a manner determined by local management to file this case on the Suspense Wall. Keep Family Pack applications (including tax returns with the applicant listed) together.

IRM 3.21.263.5.8.3(2) added text about a passport with no DOE in it.

2. Do **not**, under **any** circumstances, accept oral testimony for signature, exception documentation, or when a passport with no DOE in it is submitted as described in IRM 3.21.263.4.6.

IRM 3.21.263.5.10.4(9) added undeliverable Form 14415 and processing instructions for Hard Reject 2 status.

9. The resolution of undeliverable mail inventory is based on the current RTS status. For all statuses, classify the Form 14433 that was returned undeliverable whether or not a better address is found. Refer to the table below.

If ...	And ...	Then ...
Applicant is in assigned status	A better address is found,	<ul style="list-style-type: none"> ○ Correct the RTS address by accessing the <i>W-7 Application View Screen</i>. and selecting "Current Mailing Address Change" as the reason for change. Enter the new address. ○ Input to the Comments Field" UND BAF Resent ID" (to indicate a better address was found and the ID was re-sent) and also enter the old address. ○ Send the ID to the updated address per instructions in IRM

		<p>3.21.263.5.3.4.2.4.</p> <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p> <p>CAUTION: If you find the applicant is part of a family pack (see IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4), do not update the address of the other W-7 applicants or update their Comments Field unless you have returned ID for each applicant.</p>
	A better address is NOT found,	<ul style="list-style-type: none"> ○ Access the W-7 Application View Screen and select "Date of Birth" for the reason for change. ○ Input to the Comments Field "NAT FOR DOB; UND NBA; ID TO STORAGE ", ○ See paragraph (10) below for disposition of the ID.
Applicant is in a suspense status	A better address is found,	<ul style="list-style-type: none"> ○ Correct the RTS address. Access the W-7 Application View Screen and select "Update Documentation" as the reason for change. Enter the new address to

		<p>RTS.</p> <ul style="list-style-type: none"> ○ Update the Remarks Screen with "UND BAF Resent ID". ○ Update the Remarks Screen with the old address. ○ Reissue the notice by selecting "Re-Issue Notice". ○ Send the ID to the updated address per instructions in IRM 3.21.263.5.3.4.2.4. <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p> <p>CAUTION: If you find the applicant is part of a family pack (see IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4), check the address of the other W-7 applicants. If their RTS address is the same as the address on the undeliverable mail, also correct the address on their application by following the instructions for their RTS status and updating the Remarks Screen or Comments field as appropriate. If this is part of a family pack and some applications are still in suspense status, attach a Clerical Action Sheet to</p>
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		the family pack to re-file on the suspense wall.
	<p>A better address is, NOT found,</p> <p>CAUTION: If working undeliverable original ID or copies certified by the issuing agency and the Suspense Wall application is not attached or the UND mail is not marked "NOW" (not on wall), complete and attach a Clerical Action Sheet (CAS). Notate the CAS for the UND mail to be associated with the Suspense Wall application.</p>	<p>On the <i>W-7 Application View Screen</i>, select "Update Documentation" as the reason for change, enter "Undeliverable ID NBA" in the Remarks Screen and click submit. See paragraph (10) below for preparing the documents to be held in the ITIN original documentation file.</p> <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number</p> <p>NOTE: The case will remain on the Suspense Wall until the systemic R 99.</p>
<p>Applicant is in a reject status</p> <p>CAUTION: If you find the applicant is part of a family pack (see IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4) do not update the address of the other W-7 applicants unless you have a notice for each applicant.</p>	<p>A better address is found,</p>	<ul style="list-style-type: none"> ○ Make the address correction on RTS by accessing the <i>W-7 Application View Screen</i> and selecting "Correspondence Received (R-Status)" as the reason for change. Enter the new address to RTS. ○ Input to Remarks "UND BAF Resent ID" and record the old address. ○ Send the ID to the updated address per instructions in

		<p>IRM 3.21.263.5.3.4.2.4.</p> <p>REMINDER: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p>
	A better address is not found ,	<ul style="list-style-type: none"> ○ Access the W-7 Application View Screen and select "Correspondence Received (R-Status)" as the reason for change. ○ Input to the Comments Field" UND NBA" and include if the ID was sent to storage. ○ See paragraph (10) below for processing ID.
Applicant is in Hard Reject status,	a better address is found,	<ul style="list-style-type: none"> ○ Access the W-7 Application View Screen. ○ Update the address on RTS by selecting "Correspondence Received (HR Status)" as the reason for change. ○ Update the Remarks Screen with applicable entries such as <i>UND BAF resent HR package</i> or <i>UND BAF resent Form 14415</i> and

		<p>record the old address.</p> <ul style="list-style-type: none"> ○ Circle in red all IRS received dates on the return. ○ Prepare envelope and send the Form(s) W-7, CP 574, tax return(s), and attached documentation to the updated address. <p>Form W-7 packages with 14415 sent by the Hard Reject status 2 process are held on the Suspense Wall for the applicant's response. See IRM 3.21.263.5.4.1 and IRM 3.21.263.8.3.4. Prepare the envelope and resend the Form 14415. The entire Family Pack (including tax returns listing the applicant) should remain suspended for the originally computed 65 days.</p> <p>Overlay the original batch number on the W-7 Preliminary Application Data Screen with the new batch number located on the folder you are currently working. If applicant is part</p>
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		<p>of a family pack (see IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4, update the address and Remarks Screen of the other family pack applicants.</p>
	<p>a better address is NOT found,</p>	<ul style="list-style-type: none"> ○ Access the W-7 Application View Screen. ○ Select "Correspondence Received (HR Status") as the reason for change. ○ Update the Remarks Screen with applicable entries such as <i>UND NBA 2014 Rtn to Files & ID sent to storage or UND NBA F14415 Files on Susp Wall</i>.The entire F14415 file should remain on the Suspense Wall for the full 65 days. ○ Edit the Form(s) W-7 with the DLN in the top right corner and "R" in the top left corner. ○ Edit or stamp " ITIN REJECT" on all attached tax returns. ○ Staple return(s) and CP 574 to the back of Form W-7 ○ See paragraph (10) below for preparing the documents to

		<p>be held in the ITIN original documentation file. Overlay the original batch number on the Preliminary W-7 Application Data Screen with the current (new) batch number. If CP 574 is one year or older from the application date, take no RTS actions. Prepare Form 9856 and attach Form W-7, tax return, CP 574 and undeliverable envelope to send to Files. Process original ID as shown in paragraph (10) below.</p>
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IRM 3.21.263.5.10.8(2) added HR 2 and R 98 with instructions and (8) added HR 2 and hyperlinks.

2. Correspondence is batched into two (2) main types:
 - o CP 566 notices (see also IRM 3.21.263.5.10.5)
 - o All other correspondence, such as CP 565, CP 567, CP 574, CP 54B, and Form 14415 responses as well as unsolicited mail (known as "white mail"), and Forms 4442. See also IRM 3.21.263.4.9 for a complete description of ITIN notices.

Any follow-up correspondence received for an application that is currently in suspense status, R 98 or HR 2 with Form 14415 sent (see IRM 3.21.263.8.3.4) must be associated with the case filed on the Suspense Wall and the RPD determined (if needed). Complete and attach a Clerical Action Sheet (CAS) for Clerical to pull the case from the Suspense Wall.

8. Process applications in reject status as shown below. If applicant is:
 - o Currently in reject status **AND**
 - o New Form W-7 is attached **AND**
 - o New Form W-7 application has all required data to allow ITIN assignment, then process the new application.

If the application will **NOT** assign, place the new Form W-7 on the front of the case for Clerical to re-batch.

We can not re-issue a notice or change an address for a rejected account. Process the application request as shown above.

If account is in HR 2 or R 98 status with Form 14415 sent (see IRM 3.21.263.4.6, IRM 3.21.263.5.3.2, IRM 3.21.263.5.4.1 and IRM 3.21.263.8.3.4), process as follows:

- o If requested documentation is enclosed, process to allow ITIN assignment.
- o If requested documentation is **NOT** enclosed, stamp or annotate in the applicant's TIN boxes on the tax return. If the primary or secondary taxpayer has a TIN, the return will be sent to processing. If the primary or secondary applicant has a DOB edited next to their TIN box, the return will be sent to Entity. Send Form 14413 to the applicant. Update the "Remarks Screen" to show Form 14413 sent (if applicable) and disposition of the return(s).

IRM 3.21.263.6.1(2) added text about applicants submitting only a passport with no DOE in it.

2. TAC personnel will:
 - o Assist with the preparation of Form W-7,
 - o Review Form W-7 for completeness and accuracy,
 - o Edit the required fields that are missing (name, applicant's mailing address, DOB etc.) based on the W-7 / W-7SP line instructions, from the supporting documentation if attached. This process is considered a "Procedural Contact."

CAUTION: Applicants commonly fail to check a reason box for submitting the application. You may try to determine or analyze if box c,d, or e is checked based on the supporting documentation provided with the application. If you determine these are not the reasons for submission, this will require the use of "Out of Scope Contact" procedures.

- o Practice due diligence when verifying the supporting documentation,
- o Determine the need for a tax return, or proof of prior filing with open TIN issue (such as CP 10 or CP 11), or documentation meeting an exception to be submitted with application,

NOTE: TAC personnel will **not** prepare or **validate** tax returns attached to Form W-7.

- Define requirements for obtaining an ITIN. If applicant submits **ONLY** a passport without a DOE in it, additional documentation is required if they meet the criteria in IRM 3.21.263.4.6.
- Update the ITIN database after ITIN is assigned, if needed.
- Direct applicant on procedures when application is placed in reject status.
- Assist in responding to ITIN suspense notices. Secure missing information when the applicant provides information to resolve a suspended application. Forward the information to ITIN Operations on Form 4442. See IRM 3.21.263.6.1.34 for Form 4442 instructions. Document authenticating TACS will also include a completed Form FA-DAS when appropriate. See IRM 21.3.4.19.

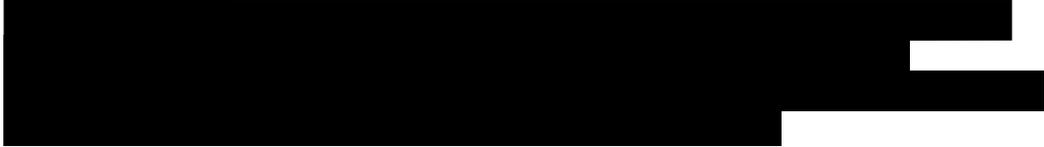
IRM 3.21.263.6.1.5(1) and (2) added text about applicants submitting only a passport with no DOE in it.

1. All Form W-7 applications must enclose original or certified (certified by the originating agency) copies of identification documents (ID) **ONLY** for mailing to the Austin ITIN Operations. See IRM 3.21.263.4.6 for exceptions where notarized ID is acceptable and for applications from Student Exchange Visitor's Program (SEVP) colleges, universities, and institutions. Refer to IRM 3.21.263.5.3.4.4 # and IRM 3.21.263.5.3.4.2 for detailed information on ID requirements. If you determine that the applicant will be submitting supporting documentation in a foreign language, advise the applicant they must provide a certified translation. The certification must be attached to the supporting documentation, sealed/signed by the official performing the translation, and submitted with the application.

Designated TAC offices are authorized to review all thirteen documents for primary and secondary applicants appearing in person. For dependents, they can authenticate only passports, birth certificates, and national ID for dependents appearing in person. Original ID or certified copies are required for all other dependent ID. Applicants submitting **ONLY** a passport with no DOE in it require additional documentation if they meet the criteria in IRM 3.21.263.4.6. TAC employees are not required to obtain a certified translation for Spanish documents.

REMINDER: IRM 3.21.263.5 is written for Austin ITIN Operation employees. Disregard instructions for RTS entries which apply only to ITIN such as actual RTS input for revocation of ITINs.

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CAUTION: Do not accept expired documentation as valid identification documents. Expired documents are unacceptable.

REMINDER: Be sure to copy the passport pages with visa or DOE information when visa or DOE information is required (for example, exception 2 or reason code f or g). Note that the visa or DOE information may be present in an expired passport but not in a current passport. Copy pertinent pages from both passports. See IRM 3.21.263.4.6.

2. Original or certified copies of ID are required for all Form W-7 applicants including dependents under 18 years old. See IRM 3.21.263.4.6 for exceptions where notarized copies are acceptable and additional documentation is required.

CAUTION: If there is an indication that civil unrest in the country of birth prevents securing a birth certificate for a dependent applicant, forward all documents provided with the application to the SPC ITIN Operation.

IRM 3.21.263.6.1.11(2) added text about applicants submitting only a passport with no DOE in it.

2. This entry will also assist you in determining whether the applicant must attach a tax return, prove prior filing with an open TIN issue (math error notice such as CP 10, 11, etc.), or provide substantiating documentation showing they meet an exception to filing a tax return. If applicant submits **ONLY** a passport without a DOE in it, additional documentation is required if they meet the criteria in IRM 3.21.263.4.6.

IRM 3.21.263.6.1.22(2) added text for applicants submitting only a passport with no DOE in it.

2. If applicant has entered the U.S., they must supply their date of entry. This information should be listed in a MM/DD/YYYY format. If applicant submits **ONLY** a passport without a DOE in it, additional documentation is required if they meet the criteria in IRM 3.21.263.4.6.

IRM 3.21.263.6.1.26(1) added text for applicants submitting only a passport with no DOE in it.

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):
 - Can review (authenticate) original or certified copies of all 13 acceptable ID types for primary and secondary applicants.
 - Can authenticate passports and birth certificates only for dependents.
 - Can certify documents authenticated on a Form W-7 (COA) , and
 - 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
 - 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 and when applicants submitting **ONLY** a passport without a DOE in it must submit additional documentation. 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 3.21.263.6.1.28(1) revised to add text for applicants submitting only a passport with no DOE in it.

1. If the supporting identification documentation is certified from the issuing authority or a notarized copy, attach to the back of Form W-7.

CAUTION: Do not return original or certified copies (certified by the issuing agency) of documents needed for the Form W-7 to the applicant. Also retain any notarized copies for cases meeting the exceptions to original/certified only; see IRM 3.21.263.4.6 for situations where notarized documents are acceptable. Remember applicants submitting **ONLY** a passport without a DOE in it require additional documentation if they meet the criteria in IRM 3.21.263.4.6.

REMINDER: See IRM 21.3.4.19 for documentation requirements for authenticating and non-authenticating TAC offices. Copies of reviewed ID for adults (authenticating TAC) and originals (non-authenticating TAC) of all other ID for adults and all dependents (including under 18 years old) must be forwarded with the Form W-7 to the SPC ITIN Operations. Securely attach the ID to the application package, such as using a large binder clip or placing the ID in an envelope which is taped/stapled shut and attached to the package.

NOTE: Include any related forms such as Form 2848, *Power of Attorney*, and Form 3949, *Information Report Referral*. ITIN will notate the assigned ITIN on the forms and route for processing.

IRM 3.21.263.6.1.32.2(1) and (3) revised to add HR 2 status and Form 14413 information.

1. A CP 566 or Form 14415 (see Exhibit 3.21.263-53) is issued to the applicant to request additional information or additional documentation, or supporting identification or exception documentation necessary to complete the processing of Form W-7. The status on the ITIN RTS is "Suspended" or R 98 or Hard Reject Status 2.

NOTE: Form 14415 Suspense Notice is manually sent to applicants in Reject Code 98 or Hard Reject Status 2. These cases are held like suspended cases for the applicant's reply. See IRM 3.21.263.6.1.32.4.

3. If an incomplete response is received to any suspense notice and the suspense condition(s) on the ITIN RTS are not satisfied, the application status will update to Reject (R 44) and a CP 567, Reject Notice, will generate. If an incomplete response is received to Form 14415 in HR 2 status, a Form 14423 Reject Notice (see Exhibit 3.21.263-52) will be sent.

IRM 3.21.263.6.1.32.3(2) added instructions for applicants sending only a passport with no DOE in it who meet certain criteria.

2. The application must be resubmitted with the identified issue addressed and required supporting identification documentation, a copy of the U.S. federal tax return with "COPY" annotated on return, if applicable, or supporting exception documentation attached.

REMINDER: See IRM 3.21.263.4.6 for original/certified/notarized ID requirements and other documentation requirements for applicants submitting **ONLY** a passport without a DOE in it.

NOTE: If the ITIN application was originally submitted with a valid tax return, and the application is rejected, the Primary taxpayer (Secondary if self-

employment income on return), is assigned an IRSN and the return is processed with the IRSN.

IRM 3.21.263.6.1.32.4(3) added HR 2 status processing and Form 14415 information.

3. The Hard Reject 2 status is also used to process applications submitting **ONLY** a passport without a DOE that meet the criteria in IRM 3.21.263.4.6. The Remarks Screen will show Form 14415 sent in lieu of CP 574 to the applicant and the CAA. Applicant has 45 days from the date of the Form 14415 to respond or the W-7 application will be rejected. See IRM 3.21.263.6.1.32.2.

IRM 3.21.263.7(1) revised to review acceptable ID for applicants submitting only a passport with no DOE in it.

1. This section of the IRM provides guidance and procedures for AM employees that handle ITIN inquiries. AM employees should also refer to instructions in IRM 3.21.263.1 through IRM 3.21.263.4 and IRM 3.21.263.8.

NOTE: Be sure to review the acceptable ID requirements and additional documentation required for applicants submitting **ONLY** a passport without a DOE in it as shown in IRM 3.21.263.4.6.

IRM 3.21.263.7.2(4) added instructions for applicants submitting only a passport with no DOE in it.

4. Use the table below to address applicant inquiries on Form W-7 after submission.

If ...	Then ...
It has been less than seven (7) weeks since the application was submitted,	<p>Advise applicant of the normal processing time and to call back if they have not received any correspondence pertaining to the application within the time frame provided.</p> <p>NOTE: If applicant filed during peak filing season (January 15 through April 30) or from abroad, allow 9-11 weeks processing time. If applicant meets TAS criteria, then complete Form 911. See IRM 3.21.263.4.10 Taxpayer Advocate Service Assistance.</p>

<p>It has been more than seven (7)) weeks since the application was submitted and the status shown on the ITIN RTS is other than OFAC.,</p>	<p>Advise applicant of current ITIN application status.</p>
<p>Status is OFAC</p> <p>NOTE: These cases require special handling</p>	<ul style="list-style-type: none"> ○ Advise the applicant that their application has been received and is currently being processed. Do NOT tell the applicant their account is in OFAC status. ○ Advise the applicant that additional time is required to process their ITIN application and to allow 90 days from the date of this contact before inquiring again about the status. Use the W-7 Search screen to determine the date the application was set in OFAC status. ○ Verify the applicant's address and request a telephone number with the best time to call if additional information is required to process the application. If the address of record is different than what is on the ITIN RTS, request Form 8822, Change of Address. ○ Prepare a Form 4442, Inquiry Referral, as shown in Exhibit 3.21.263-52. In addition to the required entries, complete item 24 Taxpayer's Telephone Number(s). In Section B, write "telephone call from applicant", "date of telephone call", and Form 8822 requested for new address (if applicable). : Fax Form 4442 to SPC ITIN Operation attention "OFAC" status coordinator.
<p>There is no record of the ITIN application on the ITIN RTS,</p> <p>NOTE: If applicant filed during peak filing season (January 15 through April 30) or</p>	<p>Advise applicant we show no record of receipt and to resubmit the ITIN application with the required original or certified (certified by the issuing agency) supporting identification documentation (ID). See IRM 3.21.263.4.6 for situations when notarized documents are acceptable and when additional documentation is required if a passport ONLY</p>

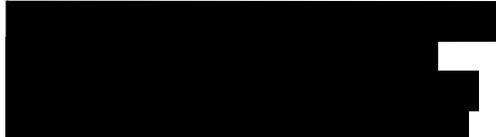
from abroad, allow 9-11 weeks processing time.	is submitted without a DOE in it. Advise the applicant of the option for TAS assistance if you can not provide the relief requested. If applicant meets TAS criteria and you cannot take steps within 24 hours to provide the relief, complete Form 911. See IRM 3.21.263.4.10, Taxpayer Advocate Service Assistance.
Applicant advises they now have a SSN,	Research IDRS CC INOLE to verify SSN assignment to taxpayer and if found, initiate merge action. Refer to IRM 3.21.263.7.4.

IRM 3.21.263.7.2.2(1) added instructions for applicants submitting only a passport with no DOE in it and (2) added HR 2 status.

1. CP 566 or Form 14415 advises the applicant that additional information and/or supporting ID or other documentation when only a passport without a DOE in it is submitted (see IRM 3.21.263.4.6) or exception documentation is necessary to complete the processing of Form W-7. The application status on the ITIN RTS is "Suspended" when a CP 566 has been issued.

NOTE: Form 14415 Suspense Notice (see Exhibit 3.21.263-53) is manually sent to applicants in Reject Status 98 or Hard Reject 2 status. These cases are held like suspended cases for the applicant's reply.

2. Once an application is placed in suspense status or R 98 or HR 2 status, it will be placed on a suspense wall in the ITIN SP Unit and remain until a response is received from the applicant or it systemically rejects (R 99) or is purged after 65 days have elapsed with no response, whichever is earlier. Take the following actions when responding to CP 566 or Form 14415 notice inquiries:

If...	Then...
Applicant calls, NOTE: Review all remarks on the W-7 Application View Screen as well as comments and the history area on the W-7 History Screen before advising the applicant of the course of action. # 	Explain why the application was suspended. Refer to IRM 3.21.263.4.8.1, Suspense Reason Codes. Advise applicant to mail the CP 566 or Form 14415 with the requested missing information to the SPC ITIN Operation within 45 days from the date on the notice and to allow 30

	<p>calendar days to receive a response.</p> <p>NOTE: If S 02 is present and ID discrepancies are notated in the Remarks Field, advise applicant to obtain certified copies from the issuing agency for the ID in question or submit other forms of acceptable ID.</p> <p>NOTE: If a response is not received from the ITIN Unit within the specified time-frame, refer to IRM 3.21.263.4.10 on TAS assistance.</p>
<p># REMINDER: Original or certified ID is now required with few instances when notarized ID is acceptable. See IRM 3.21.263.4.6.</p>	

IRM 3.21.263.7.2.3(1) added Hard Reject 2 status.

1. CP 567 advises the applicant that the application can not be processed as submitted, for a specific reason that must be addressed. The application status on the ITIN RTS is "Rejected" when a CP 567 has been issued.

REMINDER: See IRM 3.21.263.7.2.2 for processing Form 14415 responses. These applications appear on RTS in Reject Status 98 or Hard Reject 2 status.

IRM 3.21.263.7.2.4(2) added instructions for applicants submitting only a passport with no DOE in it and added HR 2 status.

2. The hard reject notice is generated locally upon initial input of the application in to the ITIN RTS. This notice along with the tax return and entire Form W-7 package, including attachments, are sent back to the applicant. Balance due returns and returns with improper or missing signatures are not sent back to applicants.

The Hard Reject status 2 (HR 2) is used to process applications submitting **ONLY** a passport without a DOE in it and meeting the criteria in IRM 3.21.263.4.6. The Remarks Screen will show Form 14415 sent in lieu of CP 574 to the applicant and CAA. Applicant has 45 days from the date of the

Form 14415 to respond or the Form W-7 will be rejected. Process per IRM 3.21.263.7.2.2.

IRM 3.21.263.7.3(1) table added instructions for applicants submitting only a passport with no DOE in it.

1. Additional research is necessary when researching an ITIN refund inquiry. Research the ITIN database to verify if application and return were received and to verify status of application.

CAUTION: Refer to AM guidelines for refund return processing time frames.

If research indicates	And	Then
No application or return was received,	It has been less than seven (7) weeks since the ITIN application and return were mailed,	Advise applicant to allow 7 weeks for ITIN processing plus the appropriate number of weeks for the return processing. If applicant meets TAS criteria, then complete Form 911. See IRM 3.21.263.4.10 Taxpayer Advocate Service Assistance.
	It has been more than seven (7) weeks since the ITIN application and return were mailed, NOTE: If applicant filed during peak filing season (January 15th through April 30th) or from abroad, allow 9-11 weeks processing time for the W-7 (plus the appropriate amount of time for return processing.)	Determine if applicant meets TAS criteria. Refer to IRM 3.21.263.4.10, Taxpayer Advocate Service Assistance. If not TAS criteria, advise applicant they must reapply by taking the following steps: <ul style="list-style-type: none"> o Complete new Form W-7 application, o Submit required supporting identification documentation, and <p>REMINDER: Original or certified ID is now required with few instances when notarized ID is acceptable. See IRM 3.21.263.4.6. Applicants submitting ONLY a passport without a DOE in it who meet the criteria in IRM 3.21.263.4.6 must submit additional documentation.</p>

		<ul style="list-style-type: none"> ○ Submit a U.S. federal tax return (if required to file a tax return), or ○ Provide original substantiating documentation (If they meet an exception). <p>Advise applicant to mail all information to the SPC ITIN Operation.</p>
Application and return were received,	ITIN database shows application was accepted and ITIN assigned,	Advise applicant to allow additional amount of time appropriate for return processing.
	ITIN database shows application is suspended,	<ol style="list-style-type: none"> 1. Advise applicant to submit requested information. <p>REMINDER: Original or certified ID is now required with few instances when notarized ID is acceptable. See IRM 3.21.263.4.6</p> <ol style="list-style-type: none"> 2. Advise applicant to allow seven (7) weeks from the date the information was mailed for ITIN processing plus appropriate amount of time for return processing.
	ITIN database shows application was rejected,	<ol style="list-style-type: none"> 1. Research IDRS to locate assigned IRSN if applicant was the primary or secondary (with self-employed income) taxpayer on the return. <p>CAUTION: Do not release invalid TIN freeze on an IRSN.</p> <ol style="list-style-type: none"> 2. Advise applicant to allow appropriate amount of time from the date the Form W-7 was rejected for return processing.

IRM 3.21.263.8.3.1(3) "Is the Tax Return Valid?" updated to add text for applicants sending only a passport with no DOE in it and "Invalid Tax Return Reason" added when to select HR 2.

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

Preliminary W-7 Application Data Screen Content	Description	Comment
Batch Number	<p>Enter the batch number. This is a 14 digit number (11 digits prior to 4-25-16) that is located on the Batch Cover Sheet. The elements of the batch number include the following:</p> <ul style="list-style-type: none"> ○ Julian Date = Batch Creation Date ○ Campus Location (NN 20 = Austin Submissions Processing Center) ○ Cart Number (NNN) ○ Slot Number (NN) ○ List Year (YYYY; Y only prior to 4-25-16) 	<p>If the batch number is not entered, or is entered incorrectly, the system displays an error message.</p>
IRS Received Date	<p>Enter the received date as stamped on Form W-7 in MMDDYYYY format.</p> <p>MM values = 1 to 12</p> <p>DD values = 1 to 31</p>	<ul style="list-style-type: none"> ○ If the IRS received date is missing from the Form W-7, use the received date stamped on the tax return or other

	<p>Once the application is submitted, this field can not be changed.</p> <p>If an incorrect received date was entered, record the correct date in the Remarks Screen. See IRM 3.21.263.8.3.2.2</p>	<p>associated application(s). If no IRS received date stamp is found, choose the earliest of these 3 dates and enter as the received date:</p> <ul style="list-style-type: none"> - Postmark date on envelope - Signature Date - Today's date minus 10 days o If multiple IRS received dates are present, choose the earliest IRS received date.
W-7 Year	<p>Refers to the Form W-7 revision year. Select the year of the Form W-7 from the drop-down box. If the Form W-7 year is before 2002, select "Other Year".</p> <p>If more than one revision year is present on Form W-7, select the latest year.</p>	<p>The <i>W-7 Application Input (Other Year) Screen</i> generates if "Other Year" is selected from this drop down box and all of the other required information for the <i>Preliminary W-7 Application Data Screen</i> is entered and passes system validations. This screen has limited fields for entry which include the following:</p> <ul style="list-style-type: none"> o Remarks o Applicant Legal Name o Applicant Name at Birth o Applicant Mailing Address o Applicant

		<p>Foreign Address</p> <p>Once these fields are entered, the application will be rejected (R 25).</p>
Single or Family Pack?	<p>Refers to the input of either a single Form W-7 application or a group of related applications that are associated with a tax return and determined to be a Family Pack. Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Single ○ Family Pack <p>NOTE: Do NOT treat as a "Family Pack" when a combination of boxes b and g are checked on the application.</p>	See IRM 3.21.263.5.3.3 for more information on Family Packs.
Is this the first W-7 in Family Pack?	Select the appropriate radio button Yes or No in response to the question.	Selection is based on the application that is being entered.
DLN of First W-7 in Family Pack	<p>The DLN is a 14 digit number that is assigned to each application once it has been processed through the RTS. The elements of the DLN are as follows:</p> <ul style="list-style-type: none"> ○ FLC: 20 (Austin) 	<p>This field is available only if the response to the preceding question is "No".</p> <p>The system will auto-populate the DLN of</p>

	<ul style="list-style-type: none"> ○ Tax Class: 2 ○ Doc Code: 94 = W-7 (English) ○ Doc Code: 92 = W-7 (Spanish) ○ Julian Date: XXX-Batch Creation Date ○ Block Series: 000-299 without return and 300-999 with return ○ Serial#: XX (00-49) ○ List Year: X 	the next Form W-7 in the family pack after the first Form W-7 application has been submitted.
Notice/Correspondence Language	<p>Select one of the following from the drop down box based on the type of Form W-7 in hand:</p> <ul style="list-style-type: none"> ○ English ○ Spanish 	This field determines the language of any ITIN notices issued to the applicant.
Dependent Mailing and Foreign Addresses Same As Primary	This field is enabled for Family Pack applications. Select the appropriate radio button Yes or No based on the information on Form W-7.	If the address information for the dependent is the same as the primary (or first application in the Family Pack), selecting "yes" will allow the dependent address fields to auto-populate.
Submission Source	This field identifies the originator of Form W-7. Even when the applicant signed the Form W-7, if an AA, CAA, or IRS office submitted the Form W-7, you MUST enter the applicable submission source. See IRM 3.21.263.5.3.1. Select one of the following	<p>The Submission Source determines who receives ITIN related correspondence/ notices:</p> <ul style="list-style-type: none"> ○ If "Applicant Direct" is selected, the system generates

	<p>from the drop down box:</p> <ul style="list-style-type: none"> ○ Applicant Direct ○ Acceptance Agent ○ Certified Acceptance Agent ○ IRS Office <p>NOTE: Choose IRS office when:</p> <p>FA-DAS is attached, OR</p> <p>Form W-7 "FOR IRS USE ONLY BOX" shows IRS employee number, AND</p> <p>TAC received date stamp is present or Form 3870 is attached with Substitute for Return (SFR) tax return prepared by a Revenue Officer. See IRM 3.21.263.5.3.2 and IRM 3.21.263.5.3.5.1.</p>	<p>correspondence to the applicant using the mailing address for Form W-7.</p> <p>If the application is submitted by a "Delegate", the submission source is treated as "Applicant Direct".</p> <ul style="list-style-type: none"> ○ If "Acceptance Agent" is selected, you MUST enter the EIN in the AA EIN field. If the EIN is invalid, follow the RTS response: <i>"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct."</i> If RTS determines the AA is a CAA, change the submission source to "Certified Acceptance Agent". <p>The field "AA/CAA Office Code" is required when an AA/CAA EIN is present.</p>
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		<p>Follow the RTS response "<i>The AA/CAA Office Code found in the manual input box is not valid. Please enter a valid code or select 'Not Found' from the AA/CAA Office Code drop down</i>".</p> <p>NOTE: Refer to Form W-7(COA) to determine if the application is a CAA submission. If no Form W-7(COA) is attached, review the bottom of the Form W-7 to determine if submitter is a CAA or AA.</p>
Tax Return Attached?	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Yes, but attached to the Single ○ Yes, but attached to the Family Pack ○ No <p>CAUTION: Form 1040NR with entries on any line (for example only line 22 is</p>	<p>Select "Yes" if:</p> <ul style="list-style-type: none"> ○ Multiple returns are attached for the applicant and the date of entry matches at least one of the tax return periods. ○ Tax return is attached but DOE is after the tax return year.

	<p>completed) should be considered a valid return. Do not reject.</p>	<p>Enter the tax return year and the DOE for R 12 to generate. Enter in Remarks "DOE after year of tax return."</p> <p>Select "No" when any of the following conditions apply:</p> <ul style="list-style-type: none"> ○ A tax return is not present, or ○ Form 1040-PR or 1040-SS is attached as these applicants qualify for a SSN. Enter "Form 1040-PR or 1040-SS" in the Remarks Screen. Flag the case for the lead to override and change the R 17 to R 07 <p>EXCEPTION: If the non-resident alien is:</p> <ul style="list-style-type: none"> - Claiming self-employment income - Not filing Form 1040 - A resident (current mailing address) of: <ul style="list-style-type: none"> * American Somoa *
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		<p>Commonwealth of Northern Marianna Islands * Guam * Puerto Rico (residents can file 1040-SS or 1040-PR in Spanish) * U.S. Virgin Islands - COB and COC is NOT the country of the current mailing address - SSA denial letter is attached, select yes as these applicants qualify for an ITIN.</p>
<p>Does Applicant Name Match Tax Return?</p>	<p>Radio button selections are Yes or No.</p>	<p>Select "Yes" to confirm that the applicant is listed on the tax return or at least one tax return if multiple returns are present.</p> <p>Select " No":</p> <ul style="list-style-type: none"> ○ When the applicant is not listed on at least one attached tax return ○ You can not confirm that the person on an attached tax return is the same person

		on the Form W-7.
W-2 Attached?	Radio button selections are Yes or No .	<p>Select "Yes" or "No:" as appropriate.</p> <p>Select "yes" if any of the following proof of income is present on an attached return:</p> <ul style="list-style-type: none"> ○ Form W-2 ○ Form W-2C ○ Form 4852 ○ ATS-IDRS W-2 print ○ Pay stub (a single pay period with year-to-date totals is acceptable) ○ Bank statement showing income is being deposited into taxpayer's account <p>Select "no" if the income documents listed above are not present.</p>
Is the Name on the W-2 the Same on the Tax Return?	Radio button selections are Yes or No .	<p>Select "Yes" if:</p> <ul style="list-style-type: none"> ○ The income document name (on the Form W-2, W-2C, Form 4852, pay stub, or bank statements as described above) matches the name of the

		<p>primary or secondary filer on an attached tax return, or</p> <ul style="list-style-type: none"> ○ Valid ID in the name that matches the income document is attached, or ○ Primary has a TIN and secondary has no income. <p>Select "No" if:</p> <ul style="list-style-type: none"> ○ The name on the income document described above differs, is altered, or has been whited-out.
Tax Return Type	<p>Select one of the following from the drop down box for the earliest tax return year on which the applicant is claimed:</p> <ul style="list-style-type: none"> ○ 1040 ○ 1040A ○ 1040EZ ○ 1040NR ○ 1040NR-EZ ○ 1040X <p>NOTE: If both Form 1040 series and 1040X for the same tax year are received, select "1040X." Attach the</p>	<p>If Form 1040-PR or 1040-SS is attached and is a valid return for the applicant (see the Exception in Tax Return Attached? above), select 1040.</p>

	Form 1040X to the top of the Form 1040 series.	
Tax Return Year	<p>Enter the tax return year. If multiple tax returns are attached enter the earliest tax year for the applicant. If unable to determine the tax return year from return information or attachments, see IRM 3.21.263.5.3.2. For example, a single Form W-7 applicant has returns attached for 2014 and 2015. Enter 2014.</p> <p>The tax year for individual members of a Family Pack may be different.</p> <p>For example, tax returns are attached for 2013, 2014, and 2015. Primary applicant is listed on all returns. Enter 2013 for the primary. A dependent is listed only on the 2014 and 2015 returns. Enter 2014 for the dependent.</p>	Enter any year from the previous 10 years up to the present year. If tax return is earlier than 10 years, input the earliest year RTS will accept.
Is the Tax Return Valid?	Select the appropriate radio button Yes or No .	<ul style="list-style-type: none"> ○ Select No if the return does not have any information to establish a tax reporting or filing

		<p>requirement (no tax liability).</p> <p>Select No when the applicant submits a passport ONLY with no DOE in it and meets the criteria in IRM 3.21.263.4.6 and IRM 3.21.263.5.3.2. Flag the account as determined by local management for clerical to file in a designated place on the Suspense Wall Update the Remarks Screen per IRM 3.21.263.8.3.2. 2.</p> <ul style="list-style-type: none"> ○ Select Yes even when you have a family pack and multiple returns are attached (at least one must be valid) but the dependent W-7 applicant is only listed on an invalid return. See IRM 3.21.263.5.3.2 for more information on valid tax returns.
Invalid Tax Return	If the answer to the	Be careful when

Reason	<p>preceding question is No, the system will enable the drop down box below. Select one of the following:</p> <ul style="list-style-type: none"> ○ Cannot Calculate Tax Liability (HR 1), The return (including schedules and attachments) has no numbers present or has all zeroes on all lines. ○ Tax Return Not Signed (HR 2). An unsigned tax return is not an invalid return. Do NOT use this selection for unsigned returns but send the unsigned returns to processing. <p>Select HR 2 when the applicant submits a passport ONLY with no DOE in it and meets the criteria in IRM 3.21.263.4.6 and IRM 3.21.263.5.3.2.</p>	reviewing Form 1040NR. If any entries are present (i.e., Line 22), the return is valid.
Number of Additional Tax Returns Attached	<p>Select one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ 0 ○ 1 ○ 2 	Pertains to additional tax returns that list the applicant.

	<ul style="list-style-type: none"> ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	
Number of W-7 Associated to the Tax Return(s)	<p>Select one of the following from the drop down box based on the number of Form W-7 in hand that are associated to the tax return(s):</p> <ul style="list-style-type: none"> ○ 1 ○ 2 ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10 	Select the number of Forms W-7 in hand associated to the tax return.
IRS Office Employee Badge Number	<p>This field will be enabled when the submission source of the application is "IRS Office".</p>	<p>Enter the IRS employee badge number from Line 2 of the <i>For IRS Use Only Box</i> on Form W-7. The badge number represents the IRS employee (TAC or revenue officer) who received the application and reviewed the documentation.</p> <p>Format consists of two boxes with seven spaces:</p>

		<p>two in the first box and five in the second box with a dash in between.</p> <ul style="list-style-type: none"> ○ If the ID number from the TAC employee or revenue officer is MORE than seven digits, enter the last seven digits. ○ If the ID number from the TAC employee or revenue officer is LESS than seven digits, add zeros to the end of the numbers shown to equal a total of seven digits. ○ If the TAC employee or revenue officer omitted their badge number but additional information on the application, such as a TAC stamp or district office stamp and information in the "For IRS Use Only" box clearly indicates that the application was received from a TAC or district office, enter the number as all
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		zeros.
Next	Click on this button to process the information on the W-7 Preliminary Application Data Screen.	<p>If the information on this screen was entered correctly, the system will direct you to the W-7 Application Data Screen to continue entering the application.</p> <p>If the information on this screen was not entered correctly the system will prompt you to reenter the required information.</p>
Cancel	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>Click the Okay button and the system will direct you back to the ITIN Home Screen or,</p> <p>Click the Cancel button and the system will return you back to the current screen.</p>

IRM 3.21.263.8.3.2.2(1) "Remarks" added Form 14415 sent to applicants who sent only a passport with no DOE in it and meet certain criteria.

1. Use the table below to input the reason for submitting the Form W-7 from the Form W-7 reason box area.

W-7 Application Input Screen Content	Instruction
Remarks	The remarks field is used to enter information not captured on any other ITIN RTS field during initial input or during editing. See Exhibit 3.21.263-49 for a listing of common RTS acronyms and meanings.

	<p>Begin all entries in this field with the actual date that you are entering the remarks in MMDDYY format and end the entry with two slashes (/). For example, if today is 013115, begin the entry with "013115 Remarks //"</p> <p>If instructions state the actual text for an entry to the Remarks Screen and the text is in quotation marks, input the exact words shown within the quotation marks. It is not necessary to input the actual quotation marks.</p> <p>Reasons for inputting Remarks include:</p> <ul style="list-style-type: none">○ Certificate of Accuracy (COA) invalid; list the reasons such as unauthorized signature or required copies missing. See IRM 3.21.263.8.3.2.10○ Exception document is incomplete or invalid (for example, LLC EIN missing or 2a missing Form 8233).○ Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3.○ Form 14415 sent to applicant who sent passport ONLY with no DOE in it, meets the criteria in IRM 3.21.263.4.6, and requires additional documentation. See IRM 3.21.263.5.4.1. Document Form 14415 sent and why.○ Form 8821 (TIA) - IRM 3.21.263.5.3.5.17.○ Incorrect received date was entered. Record the correct received date with entries such as <i>correct received date is MM-DD-YY</i>.○ MDR inquiries -IRM 3.21.263.5.9.8.○ Power of Attorney (POA) Form 2848 invalid; list the reasons such as <i>missing applicant signature</i>.○ # [REDACTED] #○ SEVP documentation incomplete, for example, SEVP letter is not dated or signed
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	<ul style="list-style-type: none"> ○ Suspend Inventory unresolved conditions - IRM 3.21.263.5.10.5 ○ U.S. card marked "Driver's Privilege Card" or "Permit" is not a driver license ○ Visa type is not in the drop down list of valid visas for ITIN. See Exhibit 3.21.263-4. ○ Visa is not required; see IRM 3.21.263.5.3.5.2 and IRM 3.21.263.5.4.1. . ○ 1040-PR or 1040-SS tax return is attached - See IRM 3.21.263.8.3.1. ○ For additional original ID or copies certified by the issuing agency (CCIA) provided beyond the requirement that are on the list of thirteen, enter the corresponding document code in remarks. For example, enter "16" for U.S. Driver's License. ○ Original ID is provided by a CAA for a primary or secondary applicant. ○ For additional original documents or CCIA provided that are not on the list of thirteen, enter the document type in remarks. Make entries such as <i>marriage license received</i>.
<p>Reason for submitting W-7</p> <p>IRM 3.21.263.5.3.5.2</p>	<p>Choose one of the following check boxes:</p> <ul style="list-style-type: none"> a. Nonresident alien required to obtain ITIN to claim tax treaty benefit b. Nonresident alien filing a U.S. tax return c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return d. Dependent of U.S. citizen/resident alien e. Spouse of U.S. citizen/resident alien f. Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception. <p>NOTE: Box "f" with return requires input of exception documentation Form 8233 or SSA Reject Letter or DSO Letter. See IRM 3.21.263.8.3.2.3</p> <ul style="list-style-type: none"> g. Dependent/spouse of a nonresident

	<p>alien visa holder h. Other</p> <p>CAUTION: When "h" is selected and no other reason is also selected, a warning message will display. Note that reason box h can be the only box checked for any of the exceptions. See also the drop down choices for "Exception" below.</p> <p>NOTE: If applicant is "Military Overseas", refer to "Exception" field below. See IRM 3.21.263.4.6.</p> <p>Enter the <i>Reason for Submitting W-7</i> as listed by the applicant.</p> <p>If no reason box is checked or multiple boxes are checked, make no entry for S 13 to generate.</p> <p>EXCEPTION: The following combinations are valid combinations and should be entered as shown. The dotted line beside h should have a statement about one of the exceptions.</p> <ul style="list-style-type: none"> - a and h - f and h
Other	<p>Enter the other reasons for submitting a W-7 Application</p> <p>If you make an entry in this field, you must make a corresponding selection from the Exception drop-down box that directly follows. For example, if the written entry was "To obtain a drivers License", select "Not valid for federal tax purposes" from the Exception drop-down box.</p>
Exception	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Exception 1. Passive income (Treaty benefits or third party withholding) ○ Exception 2. Other income (wages, salary, compensation) - treaty benefits

	<p>or foreign student receiving scholarship or fellowship).</p> <ul style="list-style-type: none"> ○ Exception 3. Third party reporting (mortgage interest). ○ Exception 4. FIRPTA (Disposition by foreign person of U.S. real property interest). ○ Exception 5. T.D. Form 9363. ○ Military Overseas - Application is for a Spouse/Dependent(s) of military personnel on a foreign base. Tax return and date of entry are not required. ○ EIN - Effectively Connected Income (ECI) - Foreign individual with U.S. source (U.S. mailing address) business income seeking ITIN for EIN. ○ EIN - Non-effectively Connected Income (NECI) - Foreign individual with Non - U.S. source (foreign mailing address) business income seeking ITIN for EIN. ○ Deceased/Decedent-Valid selection for decedents and KITA. ○ Not valid for federal tax purposes. Choose this when Reason for Applying box h is checked with no other boxes checked and no exception designated. <p>This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box.</p> <p>If the applicant checked box "d" or "e" and documentation shows the application originated from a U.S. military installation outside of the U.S., select "Military Overseas". Do NOT select reason "h". See IRM 3.21.263.4.6.</p> <p>If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).</p>
<p>Has the exception documentation been verified? See IRM 3.21.263.5.3.5.2.</p>	<p>Choose the appropriate check box,</p> <p>Select "yes" when all of the required exception documentation has been provided for the exception being claimed.</p>

	Select "no" when not all of the required exception documentation has been provided.
Treaty Country	Select if Reason "a" is claimed. Choose the appropriate treaty country from the drop down box.
Treaty Article	Enter the Treaty Article Number.
First name of U.S. citizen/resident alien If this is a Family Pack, enter the primary applicant's full name and it will autopopulate on all dependent's applications.	Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected. If the primary taxpayer is not applying for an ITIN, enter these fields using the name and TIN listed on the tax return. This information must also be edited on Form W-7 if missing or incomplete.
Middle name of U.S. citizen/resident alien	Enter the middle name of U.S. citizen/resident alien <i>See First Name of U.S. citizen/resident alien above</i>
Last name of U.S. citizen/resident alien NOTE: do not enter suffixes if present	Enter the last name of the U.S. citizen/resident alien. <i>See First Name of U.S. citizen/resident alien above</i>
SSN/ITIN of U.S. citizen/resident alien	Enter the SSN/ITIN of U.S. citizen/resident alien. NOTE: Do not enter IRSNs in this field. <i>See First Name of U.S. citizen/resident alien above</i>

IRM 3.21.263.8.3.2.8(2) added instructions for applicants sending only a passport with no DOE in it who meet certain criteria.

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

W-7 Application Input Screen Content	Instruction
"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 Expiration Date	Enter the Document Expiration Date using MMDDYYYY format: MM values= 1 to 12 DD values= 1 to 31
U.S. Entry Date	Enter the U.S. Entry Date using MMDDYYYY format. Apply the following rules where applicable: <ul style="list-style-type: none"> ○ If not provided by the applicant, leave blank.

	<ul style="list-style-type: none"> ○ 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 passport or I-94 is attached with the entrance date showing when they entered the U.S., enter that date as the DOE. The entry date on the passport is usually on the visa page as the Customs Border Protection (CBP) "Admitted" date stamp. If a passport is the ONLY ID submitted and applicant meets the criteria in IRM 3.21.263.4.6, a DOE MUST be in the passport or other documentation is required. ○ 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.

IRM 3.21.263.8.3.4(3) "Rejected Status" added HR 2 processing.

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:
 - **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

- **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 1:** 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.
- **Hard Reject Status 2:** The Hard Reject Status 2 is used to send Form 14415 in lieu of CP 574 to applicants who submitted passports **ONLY** with no DOE in it and who meet the criteria in IRM 3.21.263.4.6 and IRM 3.21.263.5.4.1. Ensure you prepare Form 14415 for both the applicant and CAA (if submission source is CAA) with appropriate paragraph(s) for the missing information. Update the Remarks Screen with Form 14415 sent and requested information. The entire package, including the tax return(s) awaiting this applicant's ITIN, are filed on the Suspense Wall for this applicant's reply.