

## IRM PROCEDURAL UPDATE

**DATE: 10/24/2016**

**NUMBER: wi-03-1016-1581**

**SUBJECT: International Returns, CAA Calls to ITIN, Passport Copies**

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

**CHANGE(s):**

**IRM 3.21.263.5.2.3.9(3) added 1040NR-EZ, 1040-PR, and 1040-SS to text.**

3. Refer to the following additional clerical sorting guidelines:

<b>Sort Category</b>	<b>Description /Required Actions</b>
Domestic Returns	Verify it is a domestic return. Check for a domestic address and that there is no Form 2555 (Foreign Earned Income) attached. When Form 3471E is attached, ensure the RPD is edited on line 4.  Separate with/without remittance.
International Return	Verify it is an international return by checking for: <ul style="list-style-type: none"><li>○ International address</li><li>○ Form 1040NR</li><li>○ Form 1040NR-EZ</li><li>○ Form 1040-PR</li><li>○ Form 1040-SS</li><li>○ Form 2555, Foreign Earned Income</li><li>○ Negative or bracketed number on Line 21 of the tax return.</li></ul> When Form 3471E is attached, ensure the RPD is edited on line 4.  Separate with/without remittance.
Internal Revenue Service Number (IRSN) Rejects	Includes all types of returns i.e., Form 1040Xs, Annotated, Domestic and International returns (as well as with/without remittance, RPD for Domestic, International and IRSN Reject).  <b>CAUTION:</b> Check the primary and secondary TIN

	<p>boxes to see if <i>"ITIN REJECT"</i> is stamped or written for the TIN. Route to Entity for IRSN assignment <b>ONLY</b> returns with rejected primary/secondary ITINs with the DOB edited in the upper right margin next to their TIN box. If the return only has dependents with <i>"ITIN REJECT"</i> in the TIN boxes, send the return to the pipeline for processing.</p> <p>Separate with/without remittance.</p> <p><b>CAUTION:</b> Check the primary and secondary TIN boxes to see if <i>"ITIN REJECT"</i> is stamped or written for the TIN. Route to Entity for IRSN assignment <b>ONLY</b> returns with rejected primary/secondary ITINs with the DOB edited in the upper right margin next to their TIN box. If the return only has dependents with <i>"ITIN REJECT"</i> in the TIN boxes, send the return to the pipeline for processing.</p>
<p>Re-files (Baskets on the tower)</p>	<p>Form W-7 applications with or without returns that have a different DLN sequence number than the batch being worked. This can also include CPs, Correspondence, Undeliverables, Undeliverables CP 566s and R99s.</p>

**IRM 3.21.263.5.8.4(2) added new paragraph for CAA's calling for missing ID.**

1. Designated ITIN Operations employees responding to CAA telephone inquiries are authorized to:
  - o provide status or notice inquiry information to CAAs on their client's applications. For example, CAA inquires about the status of a client's application or inquires about a notice in hand. RTS indicates that the application is in Suspense status. Advise of the status, the reason for the status, actions/response needed to perfect the application, where to send the required information, and how long the CAA should allow for the ITIN Operation response.

**EXCEPTION:** If the CAA is calling to discuss why they were revoked from the CAA program, advise them that the decision was made by the ITIN Policy Section (IPS). Tell them to email the IPS at [itin@irs.gov](mailto:itin@irs.gov).

  - o reissue notices as appropriate. Do not attempt to reissue a notice that was issued less than two weeks ago. If history indicates that the notice has been reissued before, be sure to verify the address with the CAA

prior to reissuing the notice. If no change in the address of record or only an address perfection is needed, reissue the notice. If an address change is needed, request must be submitted in writing.

2. If the CAA calls to request a search for missing taxpayer original or certified by the issuing agency ID, advise the CAA that they or the taxpayer should send a letter requesting this with the following information:
  - o Taxpayer ITIN (if assigned) or DLN (if suspended or rejected)
  - o Taxpayer full name and address
  - o Description of missing ID

Mail the letter to:  
 Internal Revenue Service  
 ITIN Operations  
 P.O. Box 149342  
 Austin, TX 78714-9342

**IRM 3.21.263.8.3.2.1(1) "ID Certification" added instructions for passport copies sent with SEVIS applications and "Is the ID Valid?" deleted CAA omitting COA for documents authenticated for primary or secondary applicants.**

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

<b>W-7 Application Input Screen Content</b>	<b>Instruction</b>
Add Document  if the attached document is a visa used to support exception 2b or 2c, enter the visa in the RTS <b>Supporting Identification Documentation.</b>	Click on the Add Document button on the "W-7 Application Input Screen" to be directed to another screen to enter the documentation information provided by the applicant.
Edit	Click "edit" to change information for a supporting document or view fields not shown in the table. This link is only enabled once a document has been entered and submitted.
Remove	Click this link on the "W-7 Application Input Screen" to remove a document in the "Supporting Identification Documentation" section. This link is only enabled once a document has been entered and submitted.
Document Type  (See also IRM	Select the appropriate document that was provided by the applicant as supporting identification documentation, reviewed or

<p>3.21.263.5.3.4.1 "Types of Form W-7 Documentation")</p>	<p>submitted by TAC, or listed by a CAA on a COA. If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document. Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Passport</li> <li>○ National Identification Card</li> <li>○ U.S. Driver's License See IRM 3.21.263.5.3.4.2 for acceptable criteria.</li> <li>○ Civil Birth Certificate</li> <li>○ Medical Records (dependents under 6 years of age)</li> <li>○ Foreign Driver's License</li> <li>○ U.S. State Identification Card</li> <li>○ Foreign Voters Registration Card</li> <li>○ U.S. Military Identification Card</li> <li>○ Foreign Military Identification Card</li> <li>○ School Records (dependents under 18 years of age)</li> <li>○ Visa, Type and Number If a visa is required for the application and line 6c information is not present, see IRM 3.21.263.5.4.1.</li> <li>○ USCIS Photo Identification See IRM 3.21.263.5.3.4.2 and IRM 3.21.263.5.4.1 for USCIS ID that shows applicant is eligible for a SSN.</li> </ul> <p>Record at least two (2) pieces of identification documentation (ID) (one if a passport) submitted by the applicant; see IRM 3.21.263.4.6. If the applicant provides additional valid and current original or copies certified by the issuing agency supporting ID beyond the requirement, do not enter in this field. Refer to the <b>Remarks</b> field below.</p>
<p>ID Certification</p> <p>See also IRM 3.21.263.5.3.4.2.1</p> <p>For all notarized ID, see IRM 3.21.263.4.6 for</p>	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Original If a visa or copy of a visa (copy does not have to be notarized/certified) is submitted as exception 2b or 2c documentation, enter as "Original." Except for passports and birth</li> </ul>

<p>situations when notarized copies are acceptable.</p>	<p>certificates, original dependent ID from CAAs should be entered as <b>Original</b>.</p> <ul style="list-style-type: none"> <li>○ Certified by the issuing agency (see IRM 3.21.263.5.3.4.2.1 for certified copies from the issuing agency). Select this if passport copies are enclosed and all other required SEVIS documentation is present. AAs can only submit original or copies of ID certified by the issuing agency for all applicants (primary, secondary, and dependents). Choose <b>Original</b> or <b>Certified by the Issuing Agency</b> for the corresponding version of ID submitted by the AA.</li> <li>○ Notarized by State Department employee</li> </ul> <p>Consider JAG and DOD (Department of Defense) stamps as notarized documents and select this option.</p> <ul style="list-style-type: none"> <li>○ Foreign notaries under the Hague Convention with an Apostille attached</li> <li>○ Notarized by a U.S. notary state authority</li> <li>○ CAA Reviewed Select this if a SEVIS application also has a COA attached; see IRM 3.21.263.3.2 and IRM 3.21.263.8.3.2.10.</li> </ul> <p>- CAAs can review original/certified copies of all ID for primary and secondary applicants. Copies of ID for primary/secondary applicants with the COA indicate the CAA reviewed the ID. Select "CAA Reviewed" even if the CAA sends original ID for the primary/secondary applicant that is listed on the COA. Update the Remarks Screen per IRM 3.21.263.8.3.2.2 Remarks Screen. Copies of additional supporting ID attached to a case that is <b>NOT</b> listed on the COA qualify as CAA reviewed.</p> <p>- CAAs can review original/copies</p>
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	<p>certified by the issuing agency of birth certificates and passports for dependent applicants. Copies of this ID for the dependent applicant with the COA indicates the CAA reviewed the ID. Select <b>CAA Reviewed</b> even if the CAA sends the original ID for these 2 types for the dependent applicant that is listed on the COA. Update the Remarks Screen per IRM 3.21.263.8.3.2.2 "Remarks Screen". Additional documents attached for dependents that are not listed on the COA must be original or copies certified by the issuing agency.</p> <ul style="list-style-type: none"> <li>○ TAC Reviewed ID should be original/certified copies. <ul style="list-style-type: none"> <li>- Designated TAC offices review all 13 acceptable documents for primary and secondary applicants. For dependents, they only review birth certificates, passports, and national ID cards. Participating IRS TAC offices are listed at Designated TAC Offices</li> </ul> </li> </ul> <p>These cases will have a Field Assistance Document Action Sheet (FA-DAS) attached when these 2 ID were reviewed. See Exhibit # 3.21.263-48 # for the FA-DAS. When authenticating TAC offices send copies of ID reviewed, select <b>TAC Reviewed</b>. When non-authenticating TAC offices send original ID, select <b>Original</b> as the ID certification.</p> <ul style="list-style-type: none"> <li>- Always select <b>Original</b> for copies of visas submitted by TAC.</li> <li>○ None of the Above</li> </ul> <p>Select <b>None of the Above</b> for copies of ID scanned into the Correspondence Imaging System (CIS) or when a tax return is attached with SEVIS forms and copies of ID. ID must be original or copies certified by the issuing agency. Update remarks with the reasons for this</p>
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	selection.
Is the ID Valid?	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> <li>○ Yes, viewed documents</li> <li>○ No, viewed documents</li> <li>○ Always update the <b>Remarks Screen</b> with why the ID is invalid.</li> <li>○ # [REDACTED] #</li> </ul> <p><b>Select "Yes, viewed documents"</b> when no questionable features are identified and:</p> <ul style="list-style-type: none"> <li>○ The valid document meets all ID requirements; See IRM 3.21.263.5.3.4.2 and IRM 3.21.263.5.3.4.4 #</li> <li>○ All review columns of the FA Document Action Sheet are marked "yes" or "n/a"</li> <li>○ No questionable features are identified.</li> <li>○ ID that has no expiration date but is valid. See IRM 3.21.263.5.3.4.2.2.</li> <li>○ School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2. If a date of entry is required for the applicant, the school record must be from a U.S. facility.</li> </ul> <p><b>Select "No, viewed documents"</b> when:</p> <ul style="list-style-type: none"> <li>○ The name on the ID does not match the applicant's name.</li> <li>○ The document does not meet all ID requirements, for example, translation needed, etc.</li> <li>○ CAA does <b>NOT</b> attach COA for documents authenticated for dependent applicants with copies of birth certificates or passports attached; see IRM 3.21.263.3.2.</li> <li>○ CAA sends copies of dependent ID other than birth certificates or</li> </ul>

	<p>passports attached to a COA. Original or certified copies of ID is required for other dependent ID.</p> <ul style="list-style-type: none"> <li>○ # [REDACTED]</li> <li>○ [REDACTED] #</li> <li>○ School records are only a school letter without an official report card or transcript, or applicant is <b>age 18 or older</b>.</li> <li>○ Medical or school records are not current</li> <li>○ Medical records are a shot/immunization record that requires a provider identification letter and that letter is missing, or a provider letter is present but the shot/immunization record is missing, or applicant is <b>age 6 or older</b>.</li> <li>○ The school or medical record is <b>NOT</b> from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico or Canada.</li> <li>○ # [REDACTED] #</li> <li>○ The passport has a signature field but is not signed. Update the Remarks Screen with "passport not signed". Consider passports with no signature field (for example, Brazilian) or statements such as "<i>the holder is not required to sign</i>" (for example, a passport from the United Kingdom) as having met the signature requirement. Complete Form 14415 to return the passport and check "<i>The passport you sent does not meet IRS criteria</i>" box.</li> </ul> <p><b>NOTE:</b> The same envelope can be</p>
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	<p>used to return both non-questionable/non-W2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope.</p> <p><b>EXCEPTION:</b> Consider passports for children under 12 years of age at date of Form W-7 signature as signed if they have a thumbprint or are unsigned. See IRM 3.21.263.5.3.4.</p>
Does Applicant Name Match Documentation?	Choose the appropriate radio button <b>Yes</b> or <b>No</b> . Select "no" if the applicant's name on Form W-7 does <b>NOT</b> match the ID.
Issuing Country	<p>Choose the appropriate issuing country from the drop down box.</p> <p>Refer to Country Code List if needed in Exhibit 3.21.263-15.</p>
Issuing State Exhibit 3.21.263-14	<p>Choose the appropriate issuing state of the ID from the drop down box. This list includes all states in the U.S., U.S. Possessions, and Armed Forces.</p> <p>This field is enabled only when U.S. is selected as the country.</p> <p>For a U.S. military ID, enter the appropriate APO/FPO two-character state abbreviation (AA/AE/AP) for the military base as shown in Exhibit 3.21.263-14.</p>
<p>Document Expiration Date</p> <p>See IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current.</p>	<p>Enter the Document Expiration Date using MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>If an expiration date is present, enter it in this field.</p> <p>If a document requires an expiration date but none is present or has all zeros in any field (MM, DD or YYYY), leave blank and select "No" in the field "Is the document valid?"</p>

<p>Visa Classification</p>	<p>Choose the appropriate classification from the Visa Classification drop down box.</p> <p>This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table. If visa is required for application and Line 6c information is not present, go back and remove the visa from the type of ID selected and describe the visa in the <b>Remarks Screen</b>. See Exhibit 3.21.263-4.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p> <p>If country of citizenship is India, and reason box is "d" or "e" and F-2, J-2, or M-2, visa is listed, enter visa data in addition to any other supporting identification documentation including a passport.</p>
<p>Visa ID Number</p>	<p>Enter the Visa ID Number. The visa ID number is the control number in the upper right of the Lincoln visa. For the border crossing card/visa, the visa ID number is the number in the lower left.</p> <p>This field will auto-populate Line 6c once the information is captured in the <b>Supporting Identification Documentation Table</b>.</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other than visa.</p>
<p>Visa Expiration Date</p> <p>See IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates".</p>	<p>Enter the Visa Expiration Date using MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>This field will auto-populate Line 6c once the information is captured in the "Supporting Identification Documentation Table."</p> <p>This field is disabled if "Document Type" selected from the drop-down box is other</p>

	<p>than visa.</p> <p>For <b>D/S</b> (duration of stay) entries, see IRM 3.21.263.5.3.1 and IRM 3.21.263.5.3.4.2.2.</p>
<p>Does the Document need Translation?</p> <p>IRM 3.21.263.5.3.4.2.1</p>	<p>Choose the appropriate radio button <b>Yes</b> or <b>No</b>.</p> <p>If the document is in Spanish, see Exhibit 3.21.263-42 to translate. If the document is in German, see Exhibit 3.21.263-43 to translate. If you are able to understand the document, select "no."</p> <p>If the document is in a foreign language, you are unable to understand it, and a certified translation is not attached, then select "Yes" for the appropriate suspense (S 15) notice to generate.</p>
<p>Does the Document have a photograph?</p> <p>IRM 3.21.263.5.3.4.2</p>	<p>Choose the appropriate radio button <b>Yes</b> or <b>No</b>.</p>
<p>ID Number</p>	<p>Enter the ID number of the document if available. The passport number is titled "<i>passport no</i>" and appears in the upper right corner.</p> <p>For Mexican National Voter Registration Cards, enter the maximum number of characters allowed in this field. Use the following priority order to determine what ID number to capture for this ID type:</p> <ol style="list-style-type: none"> <li>1. Folio</li> <li>2. CURP</li> <li>3. Clave de Elector</li> </ol> <p>For birth certificates, use the following priority order to determine what ID number to capture. If none of these are present, enter other available identifying number.</p> <ol style="list-style-type: none"> <li>1. Acta / Partida</li> <li>2. Folio/Foja</li> <li>3. CRIP/CURP/Clave</li> <li>4. Certificate Number</li> </ol>
<p>Submit ID</p>	<p>Click on the Submit ID Documentation</p>

Documentation	button to view the W-7 Application Input Screen with the submitted information.
Cancel	<p>Click the Cancel button and the following warning message will appear: "You will lose data on the current Screen, Would you like to continue?"</p> <ul style="list-style-type: none"> <li>○ Click the Okay button and the system will direct you back to the ITIN Home Screen.</li> <li>○ Click the Cancel button and the system will return back to the current Screen.</li> </ul>