

INTERIM IRM PROCEDURAL UPDATE

DATE: 04/10/2012

NUMBER: WI-03-0412-0843

SUBJECT: Revised ITIN Form 2848 POA Processing

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

CHANGE(s):

IRM 3.21.263.5.3.5.17(2) - Added additional instructions for POAs.

2. Form 2848 may be submitted with the original Form W-7 or after the initial Form W-7 is processed. If received after the original Form W-7 was processed:
 - If a valid POA, enter the POA name and "valid POA" in the Remarks Screen.
 - If an invalid POA, enter the name and why the POA is invalid in the Remarks Screen.

CAUTION: If Form 2848 submitted is a revision dated prior to October 2011, it is invalid.

IRM 3.21.263.5.10.6(10) - Added instructions for updating the Remarks Screen for POAs received after Form W-7 processing.

10. When Form 2848 is received after initial Form W-7 processing, add the POA name to the Remarks Screen. Do not revise the signature area of the Form W-7 with the Form 2848 information unless this was one of the system identified conditions preventing assignment (for example, S 14).

IRM 3.21.263.7(2) - Added reminder to review the Remarks Screen.

2. AM call sites answer general questions pertaining to ITIN eligibility and Form W-7, including documentation (supporting identification) and filing requirements (tax return or exception criteria). AM call sites also address ITIN status and notice inquiries from applicants or representatives by researching the ITIN RTS.

REMINDER: Be sure to review the RTS Remarks Screen and the Comment Field for information that may impact your case.

IRM 3.21.263.8.3.2.11(1) - Added more Form 2848 instructions.

1. Use the table below to make entries from this area of the Form W-7.

W-7 Application Input Screen Content	Instruction
Applicant Signature	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Applicant ○ Parent ○ Court Appointed Guardian ○ Power of Attorney ○ None <p>If the relationship is not specified and can not be determined by supporting documentation, select "None".</p> <p>Always accept the signature as being from the person indicated by the box checked unless evidence to the contrary is present. For example, if the "parent" box is checked on Form W-7, and there is evidence that the signer is not the parent (i.e. birth certificate, tax return), select "None" in the <i>Application Signature</i> drop-down box. Otherwise, accept signature as valid parent's signature and enter the parent's name in the delegate field on RTS.</p> <p>If the parent's name is present on Form W-7 but not legible, enter "not legible" in the delegate field. If the application is TAC or CAA reviewed, accept the signature as valid.</p> <p>CAUTION: Form 2848 representative information in Line 2 and Part II (Declaration of Representative) with designation "f " selected must be immediate family only (spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister). See IRM 3.21.263.5.3.5.17. If review of the application package allows you to determine that the delegate's relationship to the applicant is not any of those listed above, or if you are unable to determine the relationship of the delegate to the applicant, reject the Form 2848. Reject by selecting "Power of Attorney" in the RTS Application Signature drop-down box and selecting "no" to "Valid Legal Document supporting Court-Appointed Guardian or Power of Attorney received?"</p>

	<p>NOTE: Form 1040 and birth certificates can be used to determine the relationship between the delegate and applicant. Uncles and other family members can be designated a representative by a court appointed guardian of the applicant, but court papers must be attached.</p>
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NOTE: Form 8821, Tax Information Authorization **Can not** be used to sign Form W-7, tax returns, or any other documents for the applicant. The Form 8821 is for information authorization only and the data from this form will be input in the "Remarks" field. The Form 8821 must state for ITIN/Form W-7 purposes.

NOTE: If applicant has signed for themselves but attached a valid POA, treat as information only. Select applicant as the signatory from the drop down box. Enter POA name in remarks field. If a parent has signed for a minor applicant but attached a valid POA, treat as information only. Select "parent" as the signatory from the drop-down box. Enter POA name in the Remarks Screen.

Date Signed	<p>Enter the date signed in MMDDYYYY format.</p> <p>MM values= 1 to 12</p> <p>DD values= 1 to 31</p> <p>If the application was not signed, use the following to determine the date to enter:</p> <ul style="list-style-type: none"> ○ If there is no date signed, enter the received date. ○ If no received date is present, use the postmark date on the attached envelope. ○ If no postmark date is present, use today's date minus 10 days.
Phone Number	<p>Enter the applicants phone number as provided on Form W-7. This entry is only required on initial input of the W-7 application if provided by the applicant. If this information is subsequently provided in response to correspondence, it is not necessary to capture this information.</p> <p>If the area code is missing, enter "000" before telephone number.</p>
Delegate Name	<p>Enter the name of the parent or delegate appointed by the applicant.</p>

	<p>If parent was selected, name was not typed in the delegate box and correct name can not be determined from the signature box or attached documentation, enter "not legible".</p> <p>If delegate name is illegible, research attached supporting documentation, and if found, enter as appropriate. If not found enter "not legible"</p>
Valid Legal Document Supporting Court-Appointed Guardian, Power of Attorney (POA) Received?	<p>Choose the appropriate radio button Yes or No to confirm if a valid legal document has been submitted</p> <p>The radio button is enabled only if Court Appointed Guardian or POA, is selected as signature.</p> <p>CAUTION: All Form 2848 with a received date of 3-2-2012 or later must use Form 2848 revision dated October 2011 or March 2012. Any other Form 2848 version is invalid. Select "no" to the query Valid Legal Document Supporting Court-Appointed Guardian, Power of Attorney (POA) Received?" Input comments to the Remarks Screen such as "POA John Smith invalid per used old Form 2848."</p> <p>If the relationship is specified and there is no evidence to the contrary, specify the relationship on RTS as POA or Court Appointed Guardian by selecting the appropriate radio button, but do not enter a delegate name until it is substantiated with required documents.</p> <p>When Form 2848 is submitted after initial Form W-7 processing, add information to <i>Remarks</i> but do not revise the signature area of Form W-7 with the information from Form 2848 unless this was one of the system identified conditions preventing assignment (i.e. S 14).</p>
Submit	<p>Click on the Submit button to trigger system input validation.</p> <ul style="list-style-type: none"> ○ If all business rules and validations passed but the system identifies a potential duplicate W-7 record, the system will direct you to the W-7 Potential Duplicate Record Screen. ○ If all business rules and validations passed, the system will direct you to the Temporary W-7 Status Screen.

	<ul style="list-style-type: none"> ○ If all business rules and validations failed, the system will prompt the user to reenter the missing information in order to continue to the Temporary W-7 Status Screen.
"Back to Preliminary W-7 Data" Button	Click on this button to return to the Preliminary W-7 Data Page
"Back to Top" link	Click on this link to return to the top of the page.

CAUTION: If the "Names" Search screen appears after submitting an application, correct the address:

- Click on "Back"
- Check for abbreviations in the city. If found, spell out the city name (replace "Ft Worth" with "Fort Worth".,
- Check for typos in the city/state/zip fields of Line 2 by comparing to Form W-7, tax return, W-2s, envelopes, etc. If typos are found, edit Form W-7 as needed, enter corrections in RTS, and re-submit.