

IRM PROCEDURAL UPDATE

DATE: 10/03/2017

NUMBER: wi-21-1017-1368

SUBJECT: Passport Hardship Procedures

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4.19.11

CHANGE(s):

IRM 21.3.4.19.11 Special Procedures for Taxpayers Experiencing Hardship in Need of a Passport added new procedures

1. Taxpayers whose original passport is sent to Austin for authentication are advised of the normal processing time for the ITIN packages. Due to situations beyond their control, a taxpayer may experience a hardship (i.e., death in family) where they are in need of their passport prior to the expiration of the normal processing time.
2. The volume on these types of emergencies should be minimal to avoid disrupting the normal routine/duties of the Austin ITIN office.
3. When addressing a taxpayer's hardship request the TAC employee should check the status of the Form W-7 package on the ITIN RTS only to determine if processing was completed and that the passport was not in transit.
4. If processing is completed, advise the taxpayer of the status of the passport via RTS. If processing is incomplete, the TAC employee should forward an inquiry via email to the area ITIN analyst with a cc to the HQ ITIN analyst.
5. The email should provide the following information:
 - a. SUBJECT LINE : ITIN Hardship Please Expedite
 - b. Details of hardship situation
 - c. RTS status
 - d. ITIN or Case Reference Number (would be on any notice they received regarding the Form W-7)
 - e. Full name of the applicant
 - f. Date of birth
 - g. Country of citizenship
 - h. Country of birth
 - i. Address on Form W-7
 - j. Current address (if different)
6. The HQ ITIN analyst will review the request for hardship to determine if the case meets expedite handling procedures and notify the TAC via email within three work days. If expedite handling is approved, the request will immediately be forwarded to ITIN SP for processing.
7. The TAC will inform taxpayer of the following actions:

- a. We will send your request to the office that processes the package for expedite handling.
- b. If approved for expedite handling, and depending on the status of your application, you should be notified within seven calendar days.
- c. This will not expedite the handling of your ITIN package and may result in the full application being returned requiring it to be resubmitted.
- d. The passport will be mailed to the address on the application.

NOTE: If approved for expedite handling, RTS should be updated within seven calendar days.