



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.21.263

OCTOBER 22, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits a revised IRM 3.21.263, International Returns and Documents Analysis, IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS).

MATERIAL CHANGES

- (1) IRM 3.21.263.3.3(4) - Adding the Centralized Authentication Policy (CAP) IRM 10.10.3 to the disclosure resources. (IPU 24U0048 issued 01-04-2024)
- (2) IRM 3.21.263.4.1 - Clarifying CAA document guidelines. (IPU 24U0911 issued 08-08-2024)
- (3) IRM 3.21.263.4.2(4) - Removing instruction to perfect a missing or incomplete CAA Office Code by researching RTS AA search; Changing the RTS AA Search reference and terminology to ESAM. (IPU 24U0297 issued 02-28-2024); Clarifying that the Responsible Party must be listed on an active office code. (IPU 24U0783 issued 06-20-2024)
- (4) IRM 3.21.263.5.3(1) - Clarifying that a copy of a spouse's or dependent's U.S. military Identification and Privilege Card is an acceptable ID when notarized document copies are attached. (IPU 24U0966 issued 09-10-2024)
- (5) IRM 3.21.263.5.6 - (1) Clarifying that a copy of a spouse's or dependent's U.S. military Identification and Privilege Card is an acceptable ID when notarized document copies are attached. (IPU 24U0966 issued 09-10-2024); (6)Adding Qualifying Surviving Spouse (QSS) to ATB listing per Counsel. (IPU 24U0783 issued 06-20-2024); (6) Clarifying the initial paragraph to better align with other guidelines regarding dependents, U.S. residency, and the allowable tax benefit requirements. (IPU 24U0911 issued 08-08-2024); (6) Updating ATB ODC per Counsel guidance.(IPU 24U0966 issued 09-10-2024)
- (6) IRM 3.21.263.5.8.1(2) - Clarifying that S 24 is not currently in use. (IPU 24U0783 issued 06-20-2024)
- (7) IRM 3.21.263.5.8.2(1) - Clarifying R 99 to indicate that a timely response may need additional processing time. (IPU 24U0783 issued 06-20-2024); Indicated that the conditions that previously resulted in reject reason code R 24 obsolete due to procedural change issued under IPU24U0048. (IPU 24U0297 issued 02-28-2024)
- (8) IRM 3.21.263.5.9(1) - Updating the title of the original (CP 565A) and reissued (CP 565B) ITIN Assignment Notices. (IPU 24U0048 issued 01-04-2024)
- (9) IRM 3.21.263.5.10(1) - Revising TAS language per TAS request.
- (10) IRM 3.21.263.6.1(3) - Updating the ITIN program codes to include the new identification document certification process. (IPU 24U0966 issued 09-10-2024)
- (11) IRM 3.21.263.6.2.1.2(6) - Adding in the missing instruction in the priority order listing (Julian Date) for missing received dates on boxes of work from Extraction. (IPU 24U0297 issued 02-28-2024)
- (12) IRM 3.21.263.6.2.1.5(3) - Added missing guidance to stagger application packets if there is one Form W-7 but multiple tax returns. (IPU 24U0966 issued 09-10-2024)
- (13) IRM 3.21.263.6.2.2(5) - Adding clerical instructions for the TE Identification Document Certification inventory carts. (IPU 24U0966 issued 09-10-2024)

- (14) IRM 3.21.263.6.2.3.4(1) - Adding clerical instructions for the TE Identification Document Certification process. (IPU 24U0966 issued 09-10-2024)
- (15) IRM 3.21.263.6.2.3.7(3) - Removing instruction to ensure additional copies of tax returns are annotated with “copy”. (IPU 24U0966 issued 09-10-2024)
- (16) IRM 3.21.263.6.2.3.7(3) - Adding clerical strip/sort instructions for the IDC form and associated document copies; Marking HR2 instructions “obsolete”.
- (17) IRM 3.21.263.6.2.3.9 - (1) and (3) Updates related to the Identification Document Certification process. (IPU 24U0966 issued 09-10-2024); (3) Clarifying that copies of documents associated with the IDC form are legible.(IPU 24U0972 issued. 09-12-2024)
- (18) IRM 3.21.263.6.3.1 - (2) and (6) Updating the column information for the “Cart Inventory Control Sheet”. (IPU 24U0966 issued 09-10-2024)
- (19) IRM 3.21.263.6.3.2(5) - Revising the instructions regarding Form 1040-NR validity per Counsel. (IPU 24U0783 issued 06-20-2024); Clarifying that attached schedules must support the **zero** line entries on a Form 1040-NR. (IPU 24U0911 issued 08-08-2024)
- (20) IRM 3.21.263.6.3.3(3) - Clarifying the definitions of family packs and multi-packs. (IPU 24U0048 issued 01-04-2024)
- (21) IRM 3.21.263.6.3.4.2(3) - Removing the signature requirement from school records and the phone number from the medical records. (IPU 24U0911 issued 08-08-2024)
- (22) IRM 3.21.263.6.3.4.2.1 - (2) Clarifying notarized documents and military overseas. (IPU 24U0783 issued 06-20-2024); (3) Clarifying the print-out is sometimes an original document; Updated the list of countries affiliated with the Hague Convention in Figure 3.21.263-6. (IPU 24U0783 issued 06-20-2024); (3) - Including a sample of non-government issued documents per Counsel request. (IPU 24U0966 issued 09-10-2024)
- (23) IRM 3.21.263.6.3.4.2.2 - New section for the Identification Document Certification process. (IPU 24U0966 issued 09-10-2024); (5) Adding instructions to refer to the returning documents and loose document IRM section when reviewing documents during the certification process; (7) Adding instructions to stamp IDC form copies with the TE ID stamp. (IPU 24U0972 issued 09-12-2024)
- (24) IRM 3.21.263.6.3.4.2.2(1) - Now subsection 6.3.4.2.3; Clarifying that expiration dates consisting of just a year should be entered as 12/31 of that year, and those with only month/year should be entered as the last day of that month in that year. (IPU 24U0783 issued 06-20-2024); Adding the foreign military identification card to the list of documents that do not have an expiration date and require 12/31/CY in RTS. (IPU 24U0911 issued 08-08-2024)
- (25) IRM 3.21.263.6.3.4.2.4(3) - Now subsection 6.3.4.2.5; Adding in temporary guidance for Form W-7 applications from Palestinian applicants per Counsel guidance. (IPU 24U0783 issued 06-20-2024)
- (26) IRM 3.21.263.6.3.4.2.5 - Former subsection 6.3.4.2.4; (1) Clarifying that residency documents are returned to the applicant; (3) Removing instruction to send Form 14415 back to the taxpayer when a passport is unsigned. (IPU 24U0966 issued 09-10-2024); (7) Clarifying loose document procedures. (IPU 24U0972 issued 09-12-2024)
- (27) IRM 3.21.263.6.3.4.3(1) - Clarifying that exception documents are not returned to the applicant. (IPU 24U0966 issued 09-10-2024)
- (28) IRM 3.21.263.6.3.5.3 - (3) and (4) Adding instructions for the new Identification Document Certification process and Line 1a. (IPU 24U0966 issued 09-10-2024)

- (29) IRM 3.21.263.6.3.5.7 - (3) Clarifying US and non-US date format requirements for Date of Birth (IPU 24U0783 issued 06-20-2024); (4) and (5) Adding instructions for the new Identification Document Certification process and DOB. (IPU 24U0966 issued 09-10-2024)
- (30) IRM 3.21.263.6.3.5.17(2) - Clarifying that a Remark is required for an invalid Form 2848 / POA that references ITIN or W-7. (IPU 24U0783 issued 06-20-2024)
- (31) IRM 3.21.263.6.3.5.20(3) - Revising instructions for researching and selecting office codes in RTS. (IPU 24U0911 issued 08-08-2024); Including instructions for **dropped** office codes. (IPU 24U0966 issued 09-10-2024)
- (32) IRM 3.21.263.6.4.1 - (5) Adding missing instruction for pink flags (IPU 24U0048 issued 01-04-2024); (5) Adding Qualifying Surviving Spouse (QSS) to the ATB listing and R 17 override instruction per Counsel (IPU 24U0783 issued 06-20-2024); (6) Adding in temporary guidance for Form W-7 applications from Palestinian applicants per Counsel guidance. (IPU 24U0783 issued 06-20-2024); (12) Included language for HR1 about IDC forms and associated documents (IPU 24U0966 issued 09-10-2024); (25) Adding instructions for document copies created from the IDC process. (IPU 24U0048 issued 01-04-2024) manner determined by local management. (IPU 24U0048 issued 01-04-2024)
- (33) IRM 3.21.263.6.8.1(1) - Updating RTS AA search terminology to ESAM due to modernization of the AA Program process. (IPU 24U0297 issued 02-28-2024)
- (34) IRM 3.21.263.6.8.2(2) - Updating RTS AA search reference and terminology to ESAM due to modernization of the AA Program process. (IPU 24U0297 issued 02-28-2024)
- (35) IRM 3.21.263.6.9.2(6) - Clarifying that elevated decedent applications should not be overridden until the elevation is complete. (IPU 24U0783 issued 06-20-2024)
- (36) IRM 3.21.263.6.9.4(2) - Updating RTS AA search reference and fax note to ESAM due to modernization of the AA Program process. (IPU 24U0297 issued 02-28-2024); Correcting **ESAM** to **e-Services** for the gaming fax response. (IPU 24U0783 issued 06-20-2024)
- (37) IRM 3.21.263.6.9.8(3) - Revising the missing document request instructions to include only reaching out to files if it has been more than 45 days since the Form W-7 was processed. (IPU 24U0911 issued 08-08-2024)
- (38) IRM 3.21.263.6.10.5 - (3) Adding instructions for **not found** office codes. (IPU 24U0966 issued 09-10-2024); (4) Clarifying when to work multiple R 06 applications. (IPU 24U0048 issued 01-04-2024); (6,13) Adding a reminder not to change the RTS Received Date when working correspondence. (IPU 24U0048 issued 01-04-2024)
- (39) IRM 3.21.263.6.10.7(3) - Clarifying that TEs should leave PTID applications in their batch for SRT referral. (IPU 24U0966 issued 09-10-2024)
- (40) IRM 3.21.263.6.10.8 - (6) Adding a reminder not to change the RTS Received Date when working correspondence. (IPU 24U0048 issued 01-04-2024); (9) Adding instructions for **not found** office codes and R 98 responses. (IPU 24U0966 issued 09-10-2024)
- (41) IRM 3.21.263.6.10.9 - (7) and (8) Updating the SRT procedures to reflect changes from the identification documentation certification process. (IPU 24U0966 issued 09-10-2024)
- (42) IRM 3.21.263.7.1.1 - (2-6) Moving disclosure information to IRM 10.10.3.4.1 per the new Centralized Authentication Policy and replacing with a hyperlink. (IPU 24U0048 issued 01-04-2024)
- (43) IRM 3.21.263.7.1.7(1) - Clarifying ATB language per Counsel guidance to ensure section is in line with related sections. (IPU 24U0966 issued 09-10-2024)

- (44) IRM 3.21.263.7.1.32(1) - Updating to align the Field Assistance guidance with Accounts Management regarding responses to the CP565 assignment notice.
- (45) IRM 3.21.263.8.1 - (3-6) Moving disclosure information to IRM 10.10.3.3.1 per the new Centralized Authentication Policy and replacing with a hyperlink. (IPU 24U0048 issued 01-04-2024)
- (46) IRM 3.21.263.8.3.1(1) - Correcting guidance related to name corrections by AM employees due to RTS access limitations. (IPU 24U0048 issued 01-04-2024); Clarifying that **oral testimony** must be included in the address change comment per IRM 3.21.263.8.3.1.1(3). (IPU 24U0911 issued 08-08-2024)
- (47) IRM 3.21.263.8.3.2(2) - (2) Adding instructions for callers who did not receive their CP 566 or Form 14415; (3) Aligning the criteria for an acceptable bank statement to a prior update. (IPU 24U0911 issued 08-08-2024)
- (48) IRM 3.21.263.8.6(1) - Adding missing instructions for name corrections for AM employees. (IPU 24U0048 issued 01-04-2024)
- (49) IRM 3.21.263.9.1(1) - Removing the inclusion of Acceptance Agent application tracking in RTS. (IPU 24U0297 issued 02-28-2024)
- (50) IRM 3.21.263.9.3(2) - Adding in temporary guidance for Form W-7 applications from Palestinian applicants per Counsel guidance. (IPU 24U0783 issued 06-20-2024)
- (51) IRM 3.21.263.9.3.1(3) - Clarifying the definition of a family pack; Adding missing guidance that bank statements must show deposits that occurred during the tax return year. (IPU 24U0048 issued 01-04-2024)
- (52) IRM 3.21.263.9.3.2.1(1) - Removing requirement to enter the visa for “d” or “e” applicants from India per Counsel guidance. (IPU 24U0048 issued 01-04-2024); Clarifying that expiration dates consisting of just a year should be entered as 12/31 of that year, and those with only month/year should be entered as the last day of that month in that year (IPU 24U0783 issued 06-20-2024); Adding in temporary guidance for Form W-7 applications from Palestinian applicants per Counsel guidance (IPU 24U0783 issued 06-20-2024); Clarifying that visa information is captured in Remarks if Line 6c does not auto-populate. (IPU 24U0783 issued 06-20-2024); Clarifying that CAAs and TAC representatives can authenticate embedded US visas in dependent passports, and that school and medical records are not acceptable for primary or secondary applicants. (IPU 24U0911 issued 08-08-2024); Adding instructions for the Identification Document Certification form (IPU 24U0966 issued 09-10-2024); Clarifying guidance on document validity, certification, passport ID numbers, and visa ID numbers (IPU 24U0966 issued 09-10-2024); Removing instruction to send Form 14415 back to the taxpayer when a passport is unsigned. (IPU 24U0966 issued 09-10-2024)
- (53) IRM 3.21.263.9.3.2.2(1) - Removing suggested Remarks and instructions and moving to the new section 3.21.263.9.3.2.2.3. (IPU 24U0783 issued 06-20-2024)
- (54) IRM 3.21.263.9.3.2.2.1 - (2) Clarifying that non-government issued residency documentation may be original or CCIA and that certain valid supporting documentation satisfies U.S. residency. (IPU 24U0783 issued 06-20-2024); (3) Clarifying that an I-797A accompanying a passport satisfies proof of residency. (IPU 24U0911 issued 08-08-2024)
- (55) IRM 3.21.263.9.3.2.2.2 - Clarifying ATB requirements, adding in missing instruction for Qualifying Surviving Spouse (QSS), and reordered the ATB listing per Counsel. (IPU 24U0783 issued 06-20-2024); (1) Adding missing instruction for pink flags. (IPU 24U0048 issued 01-04-2024); (2) Removing revised language regarding ODC and qualifying child or qualifying relative (IPU 24U0966 issued 09-10-2024); (8) Revising ODC per additional Counsel guidance. (IPU 24U0966 issued 09-10-2024)

- (56) IRM 3.21.263.9.3.2.2.3 - Adding a consolidated subsection pertaining to Remarks. (IPU 24U0783 issued 06-20-2024); (3) Adding that certain remarks may be found on the new Identification Document Certification form. (IPU 24U0966 issued 09-10-2024)
- (57) IRM 3.21.263.9.3.2.5.1(1) - Clarifying that the business name goes in Address 1 and the street address goes in Address 2 if the “in care of” name is omitted. (IPU 24U0911 issued 08-08-2024)
- (58) IRM 3.21.263.9.3.2.5.4(2) - Adding in temporary guidance for Form W-7 applications from Palestinian applicants per Counsel guidance. (IPU 24U0783 issued 06-20-2024); Clarifying that TEs should see their Lead and the Lead will elevate to the IOA when Palestine is listed in the Line 2 Country. (IPU 24U0911 issued 08-08-2024)
- (59) IRM 3.21.263.9.3.2.6.1 - Clarifying that Line 3 Address 1 and Address 2 fields are used to capture the foreign street address entry. (IPU 24U0783 issued 06-20-2024)
- (60) IRM 3.21.263.9.3.2.6.4(2) - Adding in temporary guidance for Form W-7 applications from Palestinian applicants per Counsel guidance. (IPU 24U0783 issued 06-20-2024)
- (61) IRM 3.21.263.9.3.2.7(1) - Adding in temporary guidance for Form W-7 applications from Palestinian applicants per Counsel guidance. (IPU 24U0783 issued 06-20-2024)
- (62) IRM 3.21.263.9.3.2.8(2) - Adding in temporary guidance for Form W-7 applications from Palestinian applicants per Counsel guidance. (IPU 24U0783 issued 06-20-2024)
- (63) IRM 3.21.263.9.3.2.10(1) - Updating RTS AA search reference and terminology to ESAM; Revising instructions for selecting an Office Code in RTS. (IPU 24U0297 issued 02-28-2024); Clarifying the when to capture the EIN and Office Code in Remarks, instructions regarding incorrect Office Codes, and that the Office Code must be **active** in ESAM to have a valid COA. (IPU 24U0783 issued 06-20-2024); Revising instructions for researching and selecting office codes in RTS. (IPU 24U0911 issued 08-08-2024)
- (64) IRM 3.21.263.9.3.4(3) - Clarifying guidance about notarized documents from military overseas spouses or dependents; Including language for HR1 about IDC forms and associated documents. (IPU 24U0966 issued 09-10-2024)
- (65) IRM 3.21.263.9.8 - (1-4) Removing references to the RTS AA Search function and replacing with the revised instructions on accessing ESAM. (IPU 24U0297 issued 02-28-2024)
- (66) IRM 3.21.263.9.8.1 - (1-2) Removing instructions related to RTS AA Search and replacing with ESAM Application Search instructions. (IPU 24U0297 issued 02-28-2024)
- (67) IRM 3.21.263.9.8.2 - (1-2) Removing instructions related to RTS AA Search and RTS AA View and replacing with ESAM Application Summary instructions. (IPU 24U0297 issued 02-28-2024)
- (68) Exhibit 3.21.263-5 - Updating the address for the Embassy of the Republic of Zambia (IPU 24U0048 issued 01-04-2024), Embassy of Belgium (IPU 24U0297 issued 02-28-2024), Embassy of the Republic of Burundi Chancery. (IPU 24U0966 issued 09-10-2024) and the Iranian Embassy (Embassy of Pakistan - Iranian Interests Section). (IPU 24U0972 issued 09-12-2024)
- (69) Exhibit 3.21.263-10 - Updating the countries participating in the Visa Waiver Program per the Department of State. (IPU 24U0783 issued 06-20-2024)
- (70) Exhibit 3.21.263-15 - Updating country names and adding in the temporary use of “ZZ” for the Palestinian Territory. (IPU 24U0783 issued 06-20-2024)

- (71) Exhibit 3.21.263-23 - Updating the graphic and descriptive text from RTS AA Search to ESAM AA Application Search. (IPU 24U0297 issued 02-28-2024); Updated the graphic example to make it more generic.
- (72) Exhibit 3.21.263-24 - Updating the graphic and descriptive text from RTS AA View to ESAM AA Application Summary. (IPU 24U0297 issued 02-28-2024); Updated the graphic example to make it more generic.
- (73) Exhibit 3.21.263-30 - Added in definition for current tax year. (IPU 24U0783 issued 06-20-2024)
- (74) Exhibit 3.21.263-38 - Adding in acronyms for AA (acceptance agent) and ESAM (External Services Authorization). (IPU 24U0297 issued 02-28-2024)
- (75) Exhibit 3.21.263-40 - Updating the graphic and related descriptive text to reflect the most current version of the *Form 14433, Return of Original Documents*. (IPU 24U0966 issued 09-10-2024)
- (76) Revised throughout to update organization title from “Wage and Investment” or “W&I ”to “Taxpayer Services”. (IPU 24U0783 issued 06-20-2024)
- (77) Editorial changes are made throughout this IRM (i.e., 508 compliance, tax year, line number updates, spelling, punctuation, links, formatting, citations, gender-inclusive pronoun updates, abbreviations, etc.). All other substantive changes to this IRM are listed above.

EFFECT ON OTHER DOCUMENTS

IRM 3.21.263 dated November 1, 2023, is superseded. This IRM incorporates IRM Procedural Updates (IPUs): 24U0048, 24U0297, 24U0783, 24U0911, 24U0966, and 24U0972 issued from November 2, 2023, through September 12, 2024.

AUDIENCE

Austin Submission Processing Campus (AUSPC) ITIN Operations, Accounts Management (AM) - telephone assistants, and Field Assistance (FA) - Taxpayer Assistance Center (TAC) employees.

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3.21.263

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)

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 - 3.21.263.6.3.5.12 Line 6c, Type of U.S. Visa
 - 3.21.263.6.3.5.13 Line 6d, Identification Documents Submitted, and Date of Entry (DOE)
 - 3.21.263.6.3.5.14 Line 6e Previous Assigned Individual Taxpayer Identification Number (ITIN) or Internal Revenue Service Number (IRSN) and Line 6f, Enter ITIN or IRSN
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 - 3.21.263.6.3.5.18 Application Date
 - 3.21.263.6.3.5.19 Telephone Number
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 - 3.21.263.7.1.14 Line 2, Mailing Address
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 - 3.21.263.9.3.2.5 Line 2 Applicant Mailing Address Entries
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- 3.21.263.9.3.2.5.2 Line 2 City Entry
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- 3.21.263.9.3.2.6 Line 3 Foreign (non-U.S.) Address Entries
 - 3.21.263.9.3.2.6.1 Line 3 Foreign Street Address Entry
 - 3.21.263.9.3.2.6.2 Line 3 Foreign City Entry
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 - 3.21.263.9.3.2.6.5 Line 3 Foreign Postal Code Entry
- 3.21.263.9.3.2.7 Lines 4, 5, 6a, 6b and 6c Date of Birth (DOB), Country of Birth (COB), Country of Citizenship (COC), Visa Entries
- 3.21.263.9.3.2.8 Line 6d Identification Documents Entries
- 3.21.263.9.3.2.9 Lines 6e, 6f and 6g, ITIN/IRSN, Name under which it was issued and School Entries
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- 3.21.263.9.3.3 W-7 Potential Duplicate Screen
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 - 3.21.263.9.7.2 Session Expired Screen
 - 3.21.263.9.7.3 ITIN Reference Screen
- 3.21.263.9.8 Navigating the External Services Authorization (ESAM) - Acceptance Agent Application
 - 3.21.263.9.8.1 Acceptance Agent Application Search Screen

3.21.263.9.8.2 Acceptance Agent Application Summary Screen

Exhibits

3.21.263-1	Form W-7, Application for IRS Individual Taxpayer Identification Number
3.21.263-2	Form W-7SP, Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos
3.21.263-3	Disclosure Checklist
3.21.263-4	Potential Work Authorization Visas
3.21.263-5	Embassy Listing
3.21.263-6	General Characteristics of Passports
3.21.263-7	Examining Passports for Questionable Characteristics
3.21.263-8	General Procedures for Detecting Questionable Identification Documents
3.21.263-9	Visas and Counterfoils
3.21.263-10	Visa Waiver Program (VWP)
3.21.263-11	ITIN Identification Documentation Codes
3.21.263-12	Form 2848, Power of Attorney and Declaration of Representative
3.21.263-13	Common United States Postal Service (USPS) Abbreviations
3.21.263-14	State Abbreviations
3.21.263-15	Country Code Table
3.21.263-16	Province Abbreviations for Canada
3.21.263-17	Province Abbreviations for Mexico
3.21.263-18	Inventory Tracking Input Screen
3.21.263-19	Inventory Tracking Search Screen
3.21.263-20	Inventory Tracking History Screen
3.21.263-21	Inventory Tracking View Screen
3.21.263-22	Inventory Tracking Edit Screen
3.21.263-23	Acceptance Agent Application Search Screen
3.21.263-24	Acceptance Agent Application Summary Screen
3.21.263-25	W-7 Potential Duplicate Screen
3.21.263-26	IDRS NAMES Research Results Screen
3.21.263-27	Override Status Screen
3.21.263-28	Revoke ITIN Screen
3.21.263-29	Completed Form 3210
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3.21.263-32	Common German Words
3.21.263-33	Certification Letter for SEVP-Approved Colleges/Universities/Institutions
3.21.263-34	Common Security Features
3.21.263-35	Julian Date Calendar (2013-15, 2017-19, 2021-23, 2025-27)
3.21.263-36	Julian Date Calendar Leap Years (2016, 2020, 2024, 2028)

3.21.263-37	Field Assistance Document Action Sheet (FA-DAS)
3.21.263-38	Common RTS Acronyms
3.21.263-39	Form 4442 Inquiry Referral Required Entries
3.21.263-40	Form 14433 Return of Original Documents
3.21.263-41	Form 14413 Application for IRS Individual Taxpayer Identification Number: Reject
3.21.263-42	Form 14415 Application for IRS Individual Taxpayer Identification Number: Suspense
3.21.263-43	IDRS DM-1 Research Results
3.21.263-44	Staggered Form W-7 Attached to Tax Returns

3.21.263.1
(01-01-2022)

Programs Scope and Objectives

- (1) **Purpose:** This Internal Revenue Manual (IRM) provides guidance for processing Form W-7, Application for Individual Taxpayer Identification Number (ITIN).
- (2) **Audience:** These procedures apply to IRS employees in Austin Submission Processing Campus ITIN Operations, Accounts Management Customer Service Representatives, and Field Assistance.
- (3) **Policy Owner:** The Director of Submission Processing is responsible for the policy related to this IRM.
- (4) **Program Owner:** Submission Processing, Specialty Programs Branch, ITIN Policy Section is responsible for oversight of this program.
- (5) **Primary Stakeholders:** Management officials and employees of Submission Processing, Accounts Management and Field Assistance.
- (6) **Program Goals:** Ensure ITINs are issued in a timely manner to eligible individuals to increase voluntary compliance.

3.21.263.1.1
(01-01-2022)

Background

- (1) Employees in Austin Submission Processing Campus ITIN Operations process the Form W-7, Application for Individual Identification Number, respond to taxpayer correspondence inquiries, and Certifying Acceptance Agents phone calls.
- (2) Field Assistance employees in designated Taxpayer Assistance Centers assist taxpayers with preparing and reviewing the Form W-7 application, authenticating certain supporting identification documents, forwarding the application to Austin ITIN Operations, and responding to ITIN notice requests.
- (3) Employees in the Account Management organization respond to taxpayer inquiries about ITIN eligibility, Form W-7 application status, and ITIN notice requests.

3.21.263.1.2
(01-01-2022)

Authority

- (1) **Internal Revenue Code (IRC) 6109 - Identifying numbers:**
 - The Internal Revenue Code (IRC) 6109 provides that any person required to file a return, statement, or other document with the IRS must use an identifying number as provided for in regulations. In accordance with section 301.6109-1 of the Procedure and Administration Regulations, the IRS created the process for issuing an IRS Individual Taxpayer Identification Number (ITIN) to individuals with a federal tax purpose. Individuals who do not have, and are not eligible for a Social Security Number (SSN) must apply for an IRS Individual Taxpayer Identification Number.
 - The Protecting Americans from Tax Hikes Act of 2015 (PATH Act) was enacted on December 18, 2015, and **Section 203 of the (PATH Act)** modified IRC 6109, and in doing so, made significant changes to the ITIN program.
 - The Tax Cuts and Jobs Act (Tax Reform) enacted on December 22, 2017, made significant changes to the ITIN program.

3.21 International Returns and Documents Analysis

3.21.263.1.3
(01-01-2022)

Roles and Responsibilities

- (1) ITIN Policy Section is responsible for the information provided in this IRM. Information is published in this IRM annually.
- (2) The Director of Submission Processing is responsible for policy related to this IRM.
- (3) The ITIN Policy Section Chief is responsible for ensuring this IRM is timely submitted to publishing each year.
- (4) Additional information is found in IRM 1.1.13.7.6, Submission Processing (SP) and IRM 21.1.1, Accounts Management and Compliance Services Overview.

3.21.263.1.4
(01-01-2023)

Program Management and Review

- (1) The ITIN Standard Reports provide Real-Time System (RTS) production data and are accessed by users roles with designated permissions. Individual report data is delivered in date ranges including daily, weekly and monthly based on the frequency of each report. Reports provided in this IRM are for identification purposes for the ITIN Operations, Accounts Management Customer Service Representatives, and Designated Taxpayer Assistance Center employees. A complete list of ITIN Standard Reports can be found in IRM 3.21.263.6.11.
- (2) For reports concerning quality, inventory and aged listing, please refer to IRM 1.4.16.24, Resource Guide for Accounts Management Managers Aged listings can also be viewed by accessing Control Data Analysis, Project PCD, are on the Control-D/Web Access server, which has a login program control.
- (3) Program Effectiveness is determined by ITIN Operation, Receipt and Control Operation, Field Assistance, and Accounts Management employees successfully using the IRM instruction to perform Form W-7 processing, taxpayer account actions, and other ITIN program related duties.
- (4) For information regarding processing time frames, see IRM 3.30.123.6.10, Form W-7 and Form W-7(SP), Application for IRS Individual Taxpayer Identification Number (AUSPC Only) (Programs 33250 and 33350) Processing Specifications.

3.21.263.1.5
(01-01-2022)

Program Controls

- (1) Goals, measures and operating guidelines are listed in the yearly Program Letter. Quality data and guidelines for measurement are referenced in IRM 3.30.30, Embedded Quality for Submission Processing and IRM 21.10.1, Embedded Quality (EQ) for Accounts Management, Campus Compliance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

3.21.263.1.6
(01-01-2022)

Terms and Acronyms

- (1) For a comprehensive listing of the terms and acronyms used in this IRM, please refer to Exhibit 3.21.263-30 and Exhibit 3.21.263-38.

3.21.263.1.7
(01-01-2023)

Related Resources

- (1) Additional Resources used by employees to perform the duties outlined in this IRM are:
 - *Instructions for Form W-7, Individual Taxpayer Identification Number*
 - Publication 1915, *Understanding Your IRS Individual Taxpayer Identification Number ITIN*
 - *irs.gov*
 - Integrated Automation Technologies (IAT) Tools

3.21.263.2
(01-01-2023)
Overview

- (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 Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos, see Exhibit 3.21.263-2.
 - Required supporting identification document(s)
 - Proof of U.S. residency for dependent applicants who submit a passport as a stand-alone identification document and the passport does not have a date of entry, unless the dependent is from Mexico or Canada and is either claimed on a tax return for tax years 2017 or earlier or claimed for an allowable tax benefit (excluding ODC) on a tax return for tax years 2018 or later. See IRM 3.21.263.5.6.
 - Exception documentation
 - Tax return requirements
 - (2) This IRM is designed to be used by Austin Submission Processing Campus (SPC) ITIN Operation employees and other RTS users. Employees may supplement this IRM by referring to instructions in any IRS publication such as Publication 1915, Understanding Your IRS Individual Taxpayer Identification Number (ITIN), Form W-7 Instructions or other IRM referenced throughout this IRM. All references to **Form W-7** throughout this IRM refer to both the English and Spanish versions unless otherwise specified.
 - (3) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.
 - (4) An ITIN is a nine-digit number issued by the IRS to individuals who are required for U.S. tax purposes to have a U.S. taxpayer identification number but who do not have and are not eligible to obtain a social security number (SSN) issued by the Social Security Administration.
 - (5) The ITIN will be in the format of an SSN and begin with the number “9”. The fourth and fifth numbers will range from:
 - 50-65
 - 70-88
 - 90-92
 - 94-99
- Note:** “89” and “93” are **NOT** used as fourth and fifth numbers for ITINs but are reserved for other programs.
- (6) The ITIN is **only** for federal tax purposes.
 - (7) The ITIN does not:
 - Qualify the applicant for refundable tax credits, such as the Earned Income Tax Credit (EITC), or
 - Make inference to the applicant’s immigration status, or
 - Qualify the applicant to work in the United States.

3.21.263.2.1
(01-01-2023)

**How to Identify
Expired/Deactivated
ITINs**

- (8) The database of record to process all Form W-7 is the ITIN RTS. All ITIN records reside on the RTS.
- (1) The December 2015 Protecting Americans from Tax Hikes (PATH) legislative changes mandated the expiration of ITINs. There are two categories of ITINs that expire:
- ITINs that have not been used on a tax return at least once in the last three tax years, will expire. Additionally, all ITINs assigned before 2013 will expire.
 - All ITINs, no matter when they were issued or renewed, that are not used on at least one U.S. federal tax return in the last three tax years will expire on December 31 of the third consecutive year. For example, an ITIN not used on a tax return for TY 2016, 2017 or 2018 expired December 31, 2019.
- Note:** To be considered as used on a tax return, the ITIN must be a “valid” ITIN and belong to the primary, secondary, dependent, or child and dependent care qualifying person listed on the tax return. If an ITIN is deemed “invalid” because the ITIN and name on DM-1 do not match, then the ITIN is **NOT** considered as used on a tax return.
- (2) The ITINs assigned before January 1, 2013 that were used on a tax return expired on a rolling schedule based on the two middle digits of the ITIN. This approach differed from the PATH Act legislation’s recommended method to ease the burden on the IRS and taxpayers. The ITIN middle digits expired on the following rolling schedule:
- January 1, 2017 - 78 and 79
 - January 1, 2018 - 70, 71, 72, and 80
 - January 1, 2019 - 73, 74, 75, 76, 77, 81, and 82
 - January 1, 2020 - 83, 84, 85, 86, and 87
 - January 1, 2021 - 88(all) and 90, 91, 92, 94, 95, 96, 97, 98 or 99 **IF** assigned before 2013. See IRM 3.21.263.9.4.2
- (3) ITIN -RTS began systemically expiring the ITINs under both categories at the end of each year starting in 2016. Taxpayers with a pre-2013 ITIN did not expire if the ITIN was successfully renewed prior to the scheduled expiration date.
- (4) When an ITIN is expired:

Application/Command	Will Display.
ITIN-RTS	<ol style="list-style-type: none"> 1. "Inactive" in the ITIN Status field 2. "Systemic Deactivation" in a History Row, Reason for Change column <ol style="list-style-type: none"> a. Comment "Expire Pre-2013 ITIN" means the ITIN was deactivated due to the middle digits. b. Comment "Expire Non-Use" means the ITIN was deactivated as it was not used on a U.S. tax return at least once in the last three tax years.
INOLES	<ol style="list-style-type: none"> 1. "I" (for Inactive) in the ITIN Status field 2. Deactivation Date in the ITIN DEACT field
ENMOD / IMFOLE	<p>TC971 AC 193 with MISC field</p> <ol style="list-style-type: none"> a. Comment "Expire Pre-2013 ITIN" means the ITIN was deactivated due to the middle digits. b. Comment "Expire Non-Use" means the ITIN was deactivated because it was not used on a U.S. tax return at least once in the last three tax years.

- (5) Once an ITIN is assigned, it is assigned solely to that taxpayer and remains assigned with an ITIN Status of either Active or Inactive, unless the ITIN has been revoked. An expired ITIN is not a revoked ITIN.

Note: A Revoked ITIN results in the ITIN no longer being assigned and cannot be used to file a tax return or any exception reason. Revoked ITINs are removed from DM-1. DM-1 will not contain any data for the ITIN such as name control or DOB. INOLEX may contain a XREF to a merged SSN on a Revoked ITIN. Revoked ITINs are not recycled or reissued to another taxpayer. The ITIN Status for a Revoked ITIN will reflect "Revoked" in ITIN-RTS. ITINs are Revoked for specific reasons. See IRM 3.21.263.9.3.8

- (6) Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after

December 31, 2017, spouses and dependents are **NOT** eligible to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2 and IRM 3.21.263.6.4.1. Supporting identification documents are required to prove identity and foreign status. Additional documentation is required to prove U.S. residency for certain dependent applicants who submit a passport as a stand-alone document without a Date of Entry (DOE). See IRM 3.21.263.5.6.

- (7) The IRS issued annual notices (CP 48/748 and Letter 5821) August 2016-2020 to households with pre-2013 ITINs used on a tax return to advise taxpayers of the ITIN middle digits scheduled to expire at the end of each year. The ITIN holders who were issued the annual notice can be identified by the following:
 - a. TC 971 AC 194 posted to the primary taxpayer of the return the ITIN was present on. MISC shows EXPIRE NOTIFICATION.
 - b. ITIN-RTS displays a history item for each ITIN indicating the CP 48 generated to notify the Primary taxpayer of the return the ITIN was present on.

3.21.263.2.2
(11-12-2021)
**How to Identify
Renewed/Reactivated
ITINs**

- (1) When a Form W-7 is processed to renew an ITIN, there will be two RTS applications found in the Search Result table on the Form W-7 Search Screen when searching using the ITIN. The screen will display the application from the original ITIN assignment and the ITIN renewal application.

Note: Multiple applications may display if the taxpayer had a Form W-7 renewal application rejected prior to successfully renewing their ITIN.

- (2) When a Form W-7 has been processed to successfully renew the ITIN (Form W-7 Status is Assigned), the history row that contains ITIN Status "Active" is the renewal application. The following table describes how ITIN renewal actions are displayed in RTS and IDRS:

Application/Command Code	Will Display
ITIN-RTS	<ol style="list-style-type: none"> 1. "Active" in the ITIN status field 2. Two "ITIN Reactivated" History Rows, Reason for Change column <ol style="list-style-type: none"> a. Comment "DM-1 Initiated Reactivation" means an update was sent to DM-1 to update the ITIN Status to Active on INOLES. b. Comment "EOD29 Initiated Reactivation" means a TC 972 AC 193 was generated for posting on the IMF Entity Module.
INOLES	<ol style="list-style-type: none"> 1. "A" (for Active) in the Status field 2. Reactivation Date in the ITIN REACT field
ENMOD/IMFOLE	<ol style="list-style-type: none"> 1. TC 972 AC 193 with MISC field "REACTIVATED ITIN"

- (3) When an ITIN is renewed, the ITIN Assignment Date on the renewal application will be the original date the ITIN was assigned.
- (4) When a new ITIN is assigned, the ITIN assignment date will systemically

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3.21.263.2.3
(01-01-2023)
**Request to Reactivate
an ITIN**

- (1) An individual may contact Accounts Management, Taxpayer Assistance Centers, or Taxpayer Advocate Service and indicate their ITIN was deactivated/expired in error. The contact may be in person, via telephone call, or correspondence (including math error notices).
- (2) After authenticating the caller, if the claim is that their ITIN or their dependent's ITIN was deactivated/expired in error, take the following actions in the table below:

Reminder: An ITIN that was successfully renewed will expired for non-use if it is not used on at least one tax return for three consecutive tax years. See IRM 3.21.263.2.1. A CP 565 is issued when a copy of the original assignment or renewal notice is sent to the taxpayer, or to notify them when their name or mailing address is changed. These notices are not necessarily indications the ITIN is renewed. The ITIN Status will show

3.21 International Returns and Documents Analysis

"Inactive" on the W-7 History screen if the taxpayer still needs to renew their ITIN.

Step	Review	Action
1	Verify the ITIN(s) using ITIN-RTS and INOLE.	<ul style="list-style-type: none"> The caller must provide the ITIN, name, date of birth (DOB) to compare and validate with ITIN-RTS. The ITIN, name control, and DOB must match INOLE. <p>Caution: For RTS last name and INOLE name control mismatches you must determine if it is the same person. For example, ITIN-RTS shows First Name - Jane, Last Name - Lunar Purple, DOB 1/2/70, INOLE shows First Name - Jane, Last Name - Purple, DOB 1/2/70.</p>
2	If there are multiple ITIN(s) claimed to be deactivated/expired in error on the return,	The caller must be authorized for the return and each ITIN must be validated as described above for all referrals for reactivation or prior to correcting the return.
3.	<p>Verify the deactivation/expired ITIN Status and middle digits. ITIN middle digits expired on the rolling schedule.</p> <ul style="list-style-type: none"> January 1, 2017 - 78 and 79 January 1, 2018 - 70, 71, 72, and 80 January 1, 2019 - 73, 74, 75, 76, 77, 81, and 82 January 1, 2020 - 83, 84, 85, 86, and 87 January 1, 2021 - 88(all) and 90, 91, 92, 94, 95, 96, 97, 98 and 99 IF assigned before 2013. See IRM 3.21.263.9.4.2 <p>Note: For tax years after December 31, 2017, spouses and dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2</p>	<ul style="list-style-type: none"> The <i>ITIN Status</i> field on ITIN-RTS will show "Inactive" DM-1 will show <i>ITIN Status</i> "I" and display the <i>ITIN Deactivation Date</i> <p>Reminder: If the ITIN contains expired middle digits, the ITIN was NOT deactivated in error. The applicant must submit a Form W-7, identification documents, and other required supporting documentation to renew the ITIN. Effective January 1, 2022, all ITIN holders must submit Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2.</p>

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Step	Review	Action
4.	<p>Verify the ITIN was used on a tax return posted in or prior to cycle:</p> <ol style="list-style-type: none"> 201652 and on at least one of TY 2013, TY 2014 or TY 2015 if the middle digits are NOT 78 or 79 201752 and on at least one of TY 2014, TY 2015 or TY 2016 if the middle digits are NOT 70, 71, 72 or 80 201852 and on at least one of TY 2015, TY 2016 or TY 2017 if the middle digits are NOT 73, 74, 75, 76, 77, 81, or 82 201952 and on at least one of TY 2016, TY 2017, or TY 2018 if the middle digits are NOT 83, 84, 85, 86, or 87 202052 and on at least one of TY 2017, TY 2018, or TY 2019 if the middle digits are NOT 88(all) or 90, 91, 92, 94, 95, 96, 97, 98 or 99 IF assigned before 2013. See IRM 3.21.263.9.4.2 <p>Note: For tax years after December 31, 2017, spouses and dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2</p>	<p>If the return posted before the ITIN expired but the ITIN name control on the tax return did not match the last name in ITIN-RTS:</p> <ul style="list-style-type: none"> Advise the caller to use the name as it appears on the ITIN assignment notice to avoid delays in processing their tax return. The applicant MUST submit documentation to support a legal name change, such as a marriage certificate, court order or a divorce decree. <p>Example: ITIN-RTS Last Name shows <i>Lunar Purple</i>, INOLE name control shows <i>LUNA</i>, and the tax return Last Name shows <i>Brown</i></p> <ul style="list-style-type: none"> Advise the caller that reactivating the ITIN will not prevent the number from expiring in the future if the ITIN is not used on at least one tax return for three consecutive tax years. Refer for reactivation. See (3) below. If a correction to an account needs to be made, allow 10 business days for the Form 4442 to be reviewed and 30 days for the ITIN Status to show Active. <p>If the return posted after the ITIN expired:</p> <ul style="list-style-type: none"> The ITIN was NOT deactivated in error and is not eligible for reactivation. Advise the caller the return was not processed before the ITIN expired. The applicant must submit a Form W-7, identification documents, and other required supporting documentation to renew the expired ITIN. Effective January 1, 2022, all ITIN holders must submit Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2.

Step	Review	Action
		<ul style="list-style-type: none"> No account corrections can be made until the ITIN(s) is renewed. <p>Reminder: If the ITIN contains expired middle digits, the ITIN was NOT deactivated in error. The applicant must submit a Form W-7, identification documents, and other required supporting documentation to renew the ITIN. Effective January 1, 2022, all ITIN holders must submit Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2.</p>

- (3) If your research confirms the ITIN was deactivated in error, submit a Form 4442 to request reactivation only. If your research indicates that the ITIN does not reflect the same status in ITIN-RTS, DM-1, and IMF, submit a Form 4442 with an explanation of the ITIN status reflected in each system and which needs to be updated. Do Not include other ITIN requests such as missing document requests. Complete the Form 4442 and include the following information:

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- a. Request to reactivate an ITIN(s) [Insert ITIN and Name]. ITIN Status Code on INOLES is I as of UPDT [insert date]. The tax year and posting cycle for the latest return the ITIN was present on are: Tax Year [insert Tax Year], posted [insert posting cycle].
- b. Include a copy of the paper return or MeF print, if the ITIN is listed in the 5th or more dependent position on the tax return. If the taxpayer cannot provide at least one substantiating tax return for the three prior tax years, advise the caller the applicant must submit a Form W-7, identification documents, and other required supporting documentation to renew the ITIN.
- c. Submit requests for reactivation to:
 - Fax the Form 4442 to 855-248-7051.
 - Submit the OAR Form using current routing guidelines.
 - OAR Recipients: If the OAR contains a request to reactivate an ITIN, fax the OAR to 855-248-7051.

- (4) You must allow 10 business days for review. For Form 4442 requests eligible for ITIN reactivation, allow 30 days from the faxed date for the ITIN Status to show Active “A” on the INOLES screen. See IRM 21.6.1.6.6.2, ITIN Renewal Math Error Adjustments for account corrections. Incorrect Forms 4442 or requests not eligible for ITIN reactivation will be rejected back to the originator.

3.21.263.3
(10-14-2008)
General Information

- (1) The ITIN is governed by rules described in IRC 6109, Identifying Numbers. The following additional guidance is provided for all ITIN users.

3.21.263.3.1
(10-14-2008)
Mission Statement

- (1) The mission of all employees working ITIN cases is to ensure ITINs are issued timely to qualifying individuals and used only for tax administration purposes. All tasks will be done in a manner to advance the overall service goal of customer satisfaction, education, outreach, and compliance with applicable tax laws.

3.21.263.3.2
(08-14-2015)
IRS Employee Contacts

- (1) The IRS Restructuring and Reform Act of 1998, Section 3705(a) provides identification requirements for all IRS employees working tax related matters. IRS employees are required to give their name and unique identification number (last seven digits of the personal identification number shown on the Smart ID) during taxpayer telephone, face-to-face and written contact. In addition, a telephone number is required on all taxpayer correspondence. This will provide taxpayers with enough information to identify an IRS employee who has previously assisted with tax related matters. See IRM 3.21.263.5.10 for Taxpayer Rights.

3.21.263.3.3
(01-04-2024)
**ITIN Disclosure
Guidelines**

- (1) IRC 6103(a) provides that returns and return information shall be confidential subject to limited exceptions provided in the IRC. IRC 6103(c) provides that, subject to the requirements and conditions set forth by the Secretary in the regulations, returns and return information may be disclosed to persons designated by the taxpayer in a request for or consent to disclosure.
- (2) IRC 6103(c) also provides for disclosures to any other person at the taxpayer's request to the extent necessary to comply with a request for information or assistance made by the taxpayer to another person. Consent may be oral or in writing. For information on what is required for a valid oral or written consent under IRC 6103(c). See IRM 11.3.3, Disclosure to Designees and Practitioners.
- (3) It is the responsibility of all IRS employees to protect confidential applicant information and to understand what is and what is not an authorized access or authorized disclosure under the provisions of the law. This includes the protection of computer terminal information. For example, when applicants calling on IRS phone lines inquire about their application and less than seven (7) weeks have passed since the Form W-7 application was filed, advise the applicant to allow more processing time. If more than seven (7) weeks have passed and research shows no record of the application, employees are authorized to disclose to the applicant that we have no record of the application and they should re-submit.

3.21 International Returns and Documents Analysis

Reminder: During peak processing periods (January 15 through April 30) or if the application was submitted from abroad, allow up to 11 weeks.

Note: Ensure taxpayer data other than the name and address is **NOT** visible through a window envelope. For example, Form 14413 and Form 14415 must use envelopes without windows.

- (4) For questions on disclosure, the Freedom of Information Act (FOIA), and the Privacy Act, refer to IRM 11.3, Disclosure of Official Information; IRM 10.10.3, Centralized Authentication Policy -- Centralizing Identity Proofing for Authentication Across All IRS Channels or the *Contact Disclosure web page*.

Note: The Disclosure Help Desk is for IRS use ONLY, and the number cannot be given to taxpayers.

3.21.263.3.4 (10-14-2008) Telephone Oral Testimony

- (1) You must determine if the person you are speaking to is entitled to receive or present requested information. See IRM 3.21.263.3.3, ITIN Disclosure Guidelines, for disclosure rules pertaining to ITINs.
- (2) **Do not** under any circumstance accept oral testimony for missing signatures or documentation verification.
- (3) Once you have verified that the caller is responsible for the information, then take the appropriate action.

3.21.263.3.5 (11-09-2018) Unauthorized Integrated Data Retrieval System (IDRS) Access

- (1) While working assigned cases, SP employees may come across some accounts that are blocked on IDRS. The accounts can be identified by an IDRS security violation message: "Unauthorized Access to This Account." Forward the case (Form W-7) to your manager. Managers will notify the local Planning & Analysis Staff who will scan the case and send encrypted information to the *TS HP Account mailbox to request access to the account. Managers will retain the original case in a file awaiting access (can take up to five business days). Once notified access has been granted, the case can be processed following applicable procedures.

3.21.263.4 (01-01-2011) What is an Acceptance Agent?

- (1) An Acceptance Agent is a person (individual or entity) who has signed an agreement with the IRS, and is authorized to assist resident and non-resident alien individuals and other foreign persons who are ineligible or unable to receive an SSN in obtaining an ITIN or employer identification number (EIN) from the IRS.
- (2) The following is general information to assist in identifying the role and authority of Acceptance Agents.

3.21.263.4.1 (08-08-2024) Acceptance Agent (AA) or Certifying Acceptance Agent (CAA)

- (1) Participants in the IRS Acceptance Agent Program are approved as either an Acceptance Agent or Certifying Acceptance Agent. Refer to the table below for specific roles and authorizations.

Role or Authority	Acceptance Agent	Certifying Acceptance Agent
Conduct face-to-face interviews. Live video conference is also permitted.	X	X
Review the required supporting identification document(s) that proves foreign status and identity.	X	X
Authenticate 10 of the 11 acceptable documents for primary and secondary applicants. (School and medical records are not acceptable for primary or secondary applicants.) CAAs cannot authenticate foreign military identification cards and must submit the original or copies certified by the issuing agency. Authenticate passports and birth certificates (as well as embedded US Visas in authenticated passports) only for dependent applicants. See IRM 3.21.263.5.6 (4) for a list of acceptable supporting identification document(s) for ITIN assignment		X
Verify the completeness of Form W-7.	X	X

Role or Authority	Acceptance Agent	Certifying Acceptance Agent
Submit Form W-7 to the IRS with required original or certified copies (certified by the issuing agency) of supporting identification document(s) and tax return or exception documentation. See IRM 3.21.263.5.6	X	
<p>Submit Form W-7 to the IRS with required Form W-7 (COA) Certificate of Accuracy and tax return or exception documentation as well as required documentation for dependents submitting ONLY a passport with no DOE in it who meet the criteria in 3.21.263.5.6. Include copies of all documents authenticated for primary, secondary, and dependent applicants.</p> <p>Note: For dependent applicants, CAAs can only authenticate passports (along with embedded US Visas) and birth certificates. Original or certified copies of all other dependent ID must be attached.</p>		X

Role or Authority	Acceptance Agent	Certifying Acceptance Agent
Authorized to receive the ITIN assignment letter directly from the IRS.		X

3.21.263.4.2
(06-20-2024)
**Acceptance Agents
Form W-7
Documentation
Requirements**

- (1) All Form W-7 submitted by an AA or CAA must meet supporting identification document(s) requirements by proving identity, foreign status, and U.S. residency for certain dependents without DOE in their passport. See IRM 3.21.263.5.6. AAs cannot authenticate documents. They must submit original or certified copies from the issuing agency of all supporting documentation with Form W-7. CAAs can authenticate 12 of the 13 acceptable identification documents for primary and secondary (spouse) applicants. CAAs cannot authenticate foreign military identification cards and must submit the original or copies certified by the issuing agency. CAAs can **ONLY** authenticate passports and birth certificates for dependent applicants. They must submit the original or copies certified by the issuing agency of all other documents for dependent applicants. CAAs must attach Form W-7 Certificate of Accuracy (COA) to each Form W-7 as evidence of the documents they authenticated.
- (2) AAs and CAAs must also attach an U.S. federal tax return or valid exception documentation to prove the applicant has met an exception to the filing of a valid U.S. tax return. Required documentation to prove U.S. residency must also be attached for certain dependent applicants who submit a passport with no DOE as a stand-alone document. See IRM 3.21.263.5.6
- (3) Form W-7 submitted by a CAA must have attached:
 - Form W-7 (COA).
 - Copies of supporting identification documents authenticated by the CAA.
 - Original or certified copies of all other supporting documents.
 - CAAs are required to submit copy of passport page showing DOE stamp for dependents unless Military Overseas **or** the dependent is from Canada or Mexico and claimed on a tax return for years 2017 or earlier or claimed for an allowable tax benefit (excluding ODC) on a tax return for years 2018 or later.
 - Tax return or exception documentation.

Note: Effective January 1, 2022, all ITIN holders must submit Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2.

- (4) Form W-7 (COA) is the official form for a certificate of accuracy. The Form W-7 (COA) stipulates that to the best of the CAA's knowledge, the applicant's

3.21 International Returns and Documents Analysis

supporting identification document(s) is authentic and accurate. Form W-7(COA) requires the following to be valid:

- a. Original signature of the Authorized Representative/responsible officer. Stamped or digitalized signatures are not acceptable.
 - b. All fields of the Form W-7 (COA) must be completed with the following exceptions:
 - The AA signature date is not required if the signature date is present in the **Acceptance Agent's Use Only** signature area of Form W-7.
 - The name and EIN of the partnership is required only when the applicant is applying for Exception 1(a) Partnership Interest.
 - The "identity" and "foreign status" boxes do not have to be checked if copies of valid ID establishing the foreign status and identity are attached. For example, a passport establishes both foreign status and identity. See IRM 3.21.263.5.6 for a listing of ID that proves foreign status and ID that proves identity.
 - The **Office Code** if it can be perfected from the Acceptance Agent's Use ONLY area of Form W-7. Access the record via ESAM to ensure the listed Authorized Representative is listed as a Responsible Party for the indicated Office Code, and the Office Code is **active** and listed on an **approved** agreement.
 - The **PTIN** is not required.
- (5) Photocopies of Form W-7 (COA) are acceptable if they are legible and contain an original signature.

3.21.263.5 (12-08-2017) ITIN General Processing Information

- (1) Form W-7 Application, along with required documentation, may be submitted by mail to the IRS or can be accepted at an IRS Taxpayer Assistance Center (TAC), however, processing of the Form W-7 applications will be performed **only** in the ITIN Operation.
- (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. ITIN applicants must submit required supporting identification document(s) 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. Certain dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency. See IRM 3.21.263.5.6.
- (3) Once the application has been submitted and entered into the ITIN database, any IRS office with approved access can view the application using the ITIN Real Time System. Refer to IRM 3.21.263.9 for ITIN RTS Navigation guidance.
- (4) All employees that address ITIN inquiries or work ITIN related cases must follow all guidance in this IRM within their scope. For specific guidance by functional area see the following sections:
 - Austin Submission Processing ITIN Operation - See IRM 3.21.263.6
 - Field Assistance - See IRM 3.21.263.7
 - Accounts Management - See IRM 3.21.263.8

All employees must review the Remarks Field and Comments Field before taking any action on an ITIN inquiry/ITIN related case. See Exhibit 3.21.263-11

for a listing of document codes and see Exhibit 3.21.263-38 for a listing of common RTS acronyms.

- (5) Each Austin SP ITIN employee is responsible for creating a correct product including correcting errors identified in a subsequent handling if incorrect on initial input. See IRM 3.21.263.6.10.4 and IRM 3.21.263.6.10.5. For example, an ITIN tax examiner (TE) working Correspondence inventory has a CP 566 response for a missing signature (S 14). When reviewing the applicant's birth certificate to determine the name of the parents, the CP TE determines the birth certificate is questionable. The CP TE must go into RTS and make the birth certificate invalid. This will generate R 44 status together with S 02, S 14 and S 29.
Ensure that the identification documents (ID) in the envelopes belong to the application. If unable to locate an application for the ID in question, refer them to your lead.
- (6) Austin ITIN Operations management must review and oversee documents that are discarded as "classified" or "classified waste" to ensure no unlawful destruction of records. See IRM 21.5.1.4.10, Classified Waste, for guidance on handling classified waste.

3.21.263.5.1
(01-01-2024)
Who Should Apply

- (1) ITIN applicants are generally U.S. resident aliens who meet substantial presence test or U.S. nonresident aliens (not a U.S. citizen or resident aliens).
- (2) Any U.S. resident or nonresident alien who does not qualify for a Social Security Number (SSN) can apply for a new ITIN or renew an ITIN if they meet ANY of the following:
- Have a U.S. federal tax return filing requirement
 - Have a U.S. federal tax reporting requirement
 - Filing a U.S. tax return only to claim a refund
 - Are a dependent who can be claimed for an allowable tax benefit on a valid U.S. federal tax return (see IRM 3.21.263.9.3.2.2.2)
 - Filing a joint U.S. federal tax return with a spouse who is a U.S. citizen or resident alien

Note: For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2

- (3) Use the table below to determine the U.S. resident or nonresident alien eligibility for an SSN:

If...	Then...
<ul style="list-style-type: none"> Applicant was born in the U.S. and provides documentation to show diplomatic immunity such as a foreign birth certificate OR Applicant has a non-work U.S. visa (see Exhibit 3.21.263-4) OR Applicant submits an SSA reject letter to support reason for applying (see IRM 3.21.263.6.3.5.2) OR Applicant is an undocumented alien and must provide a TIN for U.S. federal tax filing or reporting purposes 	<p>The applicant is NOT eligible for an SSN</p>
<ul style="list-style-type: none"> Applicant is a U.S. citizen OR Applicant was born in the U.S. and does not have diplomatic immunity OR Applicant entered the U.S. on a work visa (see Exhibit 3.21.263-4) OR Applicant is entitled to a federally funded benefit such as a stipend, fellowship, or grant. See IRM 3.21.263.6.3.5.2 	<p>The applicant IS eligible for an SSN See www.ssa.gov.</p> <p>Caution: If the applicant has a social security card that is marked Not Valid for Work, SSN is the valid TIN for tax filing or reporting purposes.</p>

Note: Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach a U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. Spouses and dependents are **NOT** eligible to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return for tax years after December 31, 2017. See IRM 3.21.263.9.3.2.2.2 and IRM 3.21.263.6.4.1.

- (4) **Deceased Taxpayers:** When a Form W-7 is submitted for a deceased taxpayer, the application must meet all of the requirements to get an ITIN or renew an ITIN. See IRM 3.21.263.5.6 and IRM 3.21.263.6.9.2. The word “Deceased” and the date of death must be written across the top of the Form W-7 and include the documentation shown in the following chart.

If the application is submitted by...	Then the application must include...
The surviving spouse filing an original or amended joint return with a deceased spouse	<ul style="list-style-type: none"> • Form W-7, • A U.S. individual income tax return, and • Documentation substantiating the identity and foreign status of the deceased.
The court-appointed executor or administrator of the deceased's estate filing an original tax return on behalf of the deceased.	<ul style="list-style-type: none"> • Form W-7, • A U.S. individual income tax return, • Documentation substantiating the identity and foreign status of the deceased*, and • A court certificate showing the name of the court appointed executor or administrator.
Neither the surviving spouse nor the court-appointed executor or administrator of the deceased's estate.	<ul style="list-style-type: none"> • Form W-7, • A U.S. individual income tax return, • Documentation substantiating the identity and foreign status of the deceased*, and • Form 1310 (if a refund is due), and • A copy of the certificate of death.

3.21.263.5.2
(01-01-2023)

**Filing Tax Return versus
Exception Criteria**

- (1) A new ITIN will **NOT** be issued unless the applicant proves they require the ITIN for federal tax filing, an allowable tax benefit, or tax reporting purpose by:
 - Submitting their tax return with the Form W-7 or
 - Proving prior filing with an open TIN issue by enclosing IRS Notice (Math Error (CP 10 -14, 16, 22 -24), CP 54, or Letter 239C, etc.) or
 - Providing additional documentation to show they qualify for one of five exceptions or
 - Providing a tax return and required forms to show the applicant is a spouse or dependent claimed for an allowable tax benefit. See IRM 3.21.263.9.3.2.2.2
- (2) Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. Spouses and dependents are **NOT** eligible to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return for tax years after December 31, 2017. See IRM 3.21.263.9.3.2.2.2

3.21 International Returns and Documents Analysis

(3) Below are the type of tax returns that may be attached:

- Form 1040-NR, U.S. Nonresident Alien Income Tax Return
- Form 1040-NR-EZ, U.S. Nonresident Alien Income Tax Return for Certain Single Filers
- Form 1040 or Form 1040-A, U.S. Individual Income Tax Return
- Form 1040-EZ, Income Tax Return for Single Filers and Joint Filers With No Dependents
- Form 1040-SR, U.S. Tax Return for Seniors

Listed below are the five (5) exception criteria that may be claimed by new and renewal applicants in lieu of filing a U.S. tax return. The applicant must state what exception they are claiming unless you can clearly determine the exception from the attached documentation.

Exception	Description
Exception 1- third-party Withholding on Passive Income or Tax Treaty Benefits-Boxes (a) and (h)	This Exception may apply if applicant is the recipient of certain types of passive income that is subject to third-party withholding or covered by tax treaty benefits.
Exception 2 - Other Income (Wages, Salary, Compensation and Honorarium Payments) box (a) and (h), or Scholarship, Fellowship, and Grants box (f) and (h), or Gambling Income box (a) and (h)	This Exception may apply if the applicant is or is not claiming the benefits of U.S. income tax treaty with a foreign country and receives wages, salary, compensation or honoraria payments, scholarships, fellowships and grants, or gambling income. This Exception may also apply if the applicant is receiving taxable scholarship, fellowship, or grant income, but not claiming the benefits of an income tax treaty.
Exception 3 - third-party Reporting of Mortgage Interest box (h)	This Exception may apply if the applicant has a home mortgage loan on U.S. real property that is subject to third-party reporting of mortgage interest.
Exception 4 - third-party Withholding on Disposition by Foreign Person of a U.S. Real Property Interest (FIRPTA) box (h)	This Exception may apply if the applicant is a party to the disposition of a U.S. real property interest by a foreign person that is generally subject to withholding by the transferee or buyer (withholding agent).

Exception	Description
Exception 5, T.D. 9363, box (h)	This Exception may apply if the applicant is a non - U.S. representative of a foreign corporation who needs to obtain an ITIN for the purpose of meeting their e-filing requirement. Applicants should indicate this request by noting Exception 5, T.D. 9363 on Line h (also consider Exception number alone, TD 9363 , Treasury Decision 9363, Form 1120-F or any similar statement, as an Exception 5 request).

3.21.263.5.3
(09-10-2024)
**Reason for Submitting
Form W-7**

- (1) New or renewing applicants must check the appropriate box on the Form W-7 that identifies their reason for applying for the ITIN. See the table below for descriptions for each reason for applying selection:

Reason for Applying	Description
Nonresident alien required to obtain ITIN to claim tax treaty benefits	Certain nonresident aliens must get an ITIN to claim certain tax treaty benefits even if they don't have to file a U.S. federal tax return. Applicants will include: <ul style="list-style-type: none"> Reason box h with Exception 1. The tax treaty country and article number for the claimed tax treaty benefit. The Exception 1 required documentation. See IRM 3.21.263.6.3.4.3.
Nonresident individual who is required to file a U.S. tax return or who is filing a U.S. tax return to get a refund	A nonresident alien who must file a U.S. federal tax return to report income effectively or non-effectively connected with the conduct of a trade or business in the U.S. or only to claim a refund.
U.S. resident alien (based on the substantial presence test) filing a U.S. tax return	Includes foreign individuals living in the U.S. who do not have permission to work from United States Citizenship and Immigration Service (USCIS) and are ineligible for an SSN but are required to file a U.S. tax return. A date of entry is required on Line 6d.

Reason for Applying	Description
<p>Dependent of U.S. citizen/resident alien See IRM 3.21.263.5.6 and IRM 3.21.263.9.3.2.2.1 for additional requirements if a dependent applicant submits ONLY a passport without a DOE.</p> <p>Note: For tax years after December 31, 2017, dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2</p>	<p>This is an individual who can be claimed as a dependent on a U.S. federal tax return and isn't eligible to get an SSN.</p> <ul style="list-style-type: none"> • Name and SSN/ITIN of U.S. person (must be primary or secondary taxpayer) must be entered to right of box d • A date of entry is required on Line 6d • A date of entry is NOT required on Line 6d for applicants who are one of the following: <ul style="list-style-type: none"> a. Military overseas, or b. Dependents from Canada or Mexico claimed on a tax return for years 2017 or earlier, or c. Dependents from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC) on a tax return for years 2018 or later, or • Dependents of U.S. military personnel can submit original documents, certified copies or notarized copies of identification documents. See IRM 3.21.263.5.6 for a spouse or dependents of U.S. military personnel on a foreign base. Applicants must also include: <ul style="list-style-type: none"> a. A copy of the service member's U.S. military ID or the spouse/dependent's U.S. military Identification and Privilege card and a foreign address is required unless the applicant is applying from an overseas APO/DPO/FPO address. b. A copy of the service member's U.S. military ID or the spouse/dependent's U.S. military Identification and Privilege card is required if the documents are notarized. <p>See IRM 3.21.263.6.3.5.13 for additional information on Foreign Adoptions.</p>

Reason for Applying	Description
<p>Spouse of a U.S. citizen/resident</p> <p>Note: For tax years after December 31, 2017, spouses are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. The applicant must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2</p>	<p>Includes individuals who are a:</p> <ul style="list-style-type: none"> • Resident/non-resident who is listed as an exemption on a Married Filing Joint/ Separate tax return for tax years 2017 or earlier. • Resident/non-resident who is listed on a Married Filing Joint tax return for tax years 2018 or later. • Resident/non-resident alien filing jointly with a spouse who is a U.S. citizen or resident alien for any tax year. • Spouses of U.S. military personnel can submit original documents, certified copies or notarized copies of identification documents. See IRM 3.21.263.5.6 for a spouse or dependents of U.S. military personnel on a foreign base. Applicants must also include: <ul style="list-style-type: none"> a. A copy of the service member's U.S. military ID or the spouse/dependent's U.S. military Identification and Privilege card and a foreign address is required unless the applicant is applying from an overseas APO/DPO/FPO address. b. A copy of the service member's U.S. military ID or the spouse/dependent's U.S. military Identification and Privilege card is required if the documents are notarized. • The Name and TIN of the U.S. person (must be primary or secondary taxpayer) must be entered to right of box d.

Reason for Applying	Description
Nonresident alien student, professor or researcher filing a U.S. tax return	<p>An applicant who hasn't abandoned their residence in a foreign country and who is a bona fide student, professor or researcher coming temporarily to the U.S. solely to attend classes at a recognized institution of education, teach or perform research. See IRM 3.21.263.6.3.5.2.</p> <ul style="list-style-type: none"> A tax return is not required if: <ul style="list-style-type: none"> The applicant checks Reason box h and Claims Exception 2 and Provides the required exception documentation (See IRM 3.21.263.6.3.4.3) Country of citizenship must be entered on Line 6a. Lines 6c (U.S., visa type, number, and expiration date) and 6g (college, university, educational institution (including high school), research institution) must be completed. A date of entry is required on line 6d. A Passport and visa (F-1, J-1, M-1) information (found in some passports) are required supporting identification document(s)
Dependent/spouse of a nonresident alien holding a U.S. visa	<p>Individual who can be claimed as a dependent for any tax year, or spouse for tax years 2017 or earlier, on a U.S. federal tax return of a nonresident alien,</p> <ul style="list-style-type: none"> A date of entry is required on Line 6d. A valid passport and U.S. visa is required for the dependent/spouse and must include all information (i.e., visa type, visa number, visa expiration date). <p>Note: See Exhibit 3.21.263-4 for a list of potential work authorization visas which may qualify the applicant for an SSN. See Exhibit 3.21.263-9 for an explanation of visa entries.</p>
Other or additional information box	<p>If the applicants Reason for Submitting is not described in boxes a through g, the applicant is advised to describe, in detail, their reason for applying and attach the supporting documentation to support their claim.</p> <p>If box h is checked alone and the applicant did not describe in detail their reason for applying, then Exception 1, 2, 3, 4 or 5 must be written and the appropriate supporting exception documentation must be attached.</p>

3.21.263.5.4
(01-01-2021)

How to Obtain an Application and Where to File

(1) Obtain Form(s) W-7 via:

- IRS offices worldwide
- 800 -TAX-FORM (800-829-3676)
- Worldwide Web - <http://www.irs.gov/>
- Acceptance Agents (may charge a fee)

Applicants may file Form W-7 by:

- Mailing the application and attachments directly to:

Internal Revenue Service
ITIN Operation
P.O. Box 149342
Austin, TX 78714-9342

- For internal mail and those packages being sent overnight express to the ITIN Unit, use the following address. If a telephone number is required for the overnight package, use 737-800-5542.
Internal Revenue Service
ITIN Operation
Mail Stop 6090 - AUSC
3651 South Interregional, Highway 35
Austin, TX 78741-0000
- Calling and scheduling an appointment to use an IRS Tax Assistance Center (TAC)
- Using the services of an Acceptance Agent, who may charge a fee.

3.21.263.5.5
(01-01-2015)

Internal Revenue Service Number (IRSIN)

- (1) An IRSIN (Internal Revenue Service Number) is a number assigned by the IRS and is used in place of a required TIN during processing.
- (2) If a tax return is attached to a primary Form W-7 applicant (or secondary with Schedule SE) who is rejected, an IRSIN is assigned to the tax return which is sent forward for processing. If a dependent application(s) is rejected and a tax return is attached, the tax return goes forward for processing. The dependents are systemically disallowed (math error notices generate).
- (3) An IRSIN is used only as an internal identifying number or until the taxpayer is assigned an SSN or ITIN, or until their SSN or ITIN is located.
- (4) IRSINs are in the same format as an SSN or ITIN, for example, XXX-XX-XXXX.
- (5) All IRSINs begin with the number "9".
- (6) The fourth and fifth-digit will always be a valid Internal Revenue Service Campus (IRSC) code. See the following table for valid IRSCs:

IRSC	Valid 4th and 5th-digit	Backup Valid 4th and 5th-digit
Andover	08	38
Atlanta	07	37

IRSC	Valid 4th and 5th-digit	Backup Valid 4th and 5th-digit
Austin	18	06
Cincinnati	17	02
Fresno	89	10
Kansas City	09	39
Memphis	49	03
Ogden	29	04
Philadelphia	28, 66	05

Note: An IRSN will not be issued to anyone other than the primary or required secondary taxpayer (issued only when secondary taxpayer has Schedule SE).

3.21.263.5.6
(09-10-2024)

ITIN Documentation Requirements

- (1) ITIN applicants are required to submit documentation to satisfy Form W-7 requirements. All ITIN applicants must enclose **ONLY** original or certified (certified by the issuing agency) supporting identification documents (ID) when the applicant mails the application to the Austin ITIN Operations. Exceptions include:
- A copy of the service member's U.S. military ID or spouse/dependent U.S. military Identification and Privilege Card is required with the application if the documents are notarized.
 - Certifying Acceptance Agents (CAAs) are required to attach Form W-7 Certificate of Accuracy (COA) along with copies of original/certified copies of ID. For dependent applicants, CAAs can only authenticate the birth certificate and passport and attach copies to the COA. Additional documents for dependents must be original or copies certified by the issuing agency and sent to the ITIN Operations.
 - Acceptance Agents (AAs) are required to submit original or certified ID for all applicants.
 - Student Exchange Visitors Program (SEVP): Non-resident alien students, exchange visitors, spouses and dependents under the SEVP can have their original ID certified by a SEVP approved institution rather than mailing originals to the IRS. These are individuals admitted to the U.S. under an F, J, or M visa who receive taxable scholarships, fellowships, or other grants. See IRM 3.21.263.6.3.5.2.
 - Designated Taxpayer Assistance Centers (TACs) can authenticate 11 of the 13 original or certified documents for primary and secondary applicants. They cannot authenticate School or Medical Records. For dependents, TAC can only authenticate birth certificates, passports and national ID cards. See *Designated TAC offices*. Copies of the ID are attached to the Form W-7. All other original/certified ID is mailed with the Form W-7 application to Austin ITIN Operations.

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- Foreign consuls can certify documents. For example, the Colombian Consul in New York City can certify Colombian passports. Accept certification from U.S. embassies and consulates abroad. See IRM 3.21.263.6.3.4.2.1.
- (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). Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency as noted 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 supporting ID documentation only for applicants under the age of 6 at the date the Form W-7 is signed.
School records are acceptable supporting ID documentation only for applicants under the age of 18 at the date of the Form W-7 signature.
See IRM 3.21.263.6.3.4.2.
- (4) Refer to the table below for the list of acceptable supporting identification document(s) 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. Driver's License	16		X
Civil Birth Certificate	17	X Note: Proves foreign status only if documents are foreign.	X

Type of Document	Documentation Codes	Proves Foreign Status	Proves Identity
Medical Records (Dependent applicants under the age of 6)	20	X Note: Proves foreign status only if documents are foreign.	X
Foreign driver's 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 authorization.	32	X	X
United States Citizenship and Immigration Services (USCIS) Photo Identification	38	X	X

- (5) Supporting identification documents must be current (not expired before the date the Form W-7 is submitted) and provide an expiration date. Birth certificates and some foreign driver's licenses will not have an expiration date.
- (6) For tax years beginning 2018, Reason for Applying **d** or dependent applicants who did not select Reason "d" must prove U.S. residency unless the applicant is filing their own return, a dependent of a U.S. military service member stationed overseas, or from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC). (For tax years 2017 or earlier, dependent applicants from Canada or Mexico are exempt from the U.S. residency requirement.) The dependent must be listed on an attached federal tax return and be a qualifying child or qualifying relative who satisfies U.S. Residency, qualifies the taxpayer for the HOH or QSS filing status, is listed on Form 8863

for the American Opportunity Tax Credit (AOTC), has included Form 8962 for the Premium Tax Credit (PTC), has the Credit for Other Dependents (ODC) box checked next to their name, **or** is listed as a qualifying person on Form 2441 for the Child and Dependent Care Credit (CDCC). See IRM 3.21.263.9.3.2.2.1 and IRM 3.21.263.9.3.2.2.2 for more information about the U.S. residency and allowable tax benefit requirements. If the dependent provides a passport as a stand-alone document, the passport **must** have a date of entry (DOE) stamp. For dependent passports without a DOE, one of the following **original** documents to prove U.S. residency is required:

- U.S. medical records or U.S. school records showing the applicant's name and U.S. address for dependents under 6
- U.S. school records showing the applicant's name and U.S. address for dependents under 18 or
- U.S. school records, rental statements, bank statements, or utility bills showing the applicant's name and U.S. address if the dependent is age 18 or over.
- The records must be from a U.S. facility and dated no more than 12 months from the date of the Form W-7 application.

Note: Valid supporting identification documents issued by the U.S. are acceptable as proof of residency. (U.S. driver's license, U.S. State ID, U.S. visa).

Exception: Reason for Applying "g" spouses or dependents who are listed on a *1040-NR* tax return or on a *1040* tax return with a foreign address are exempt from the residency and ATB requirements.

(7) In addition to supporting identification document(s), applicants will also be required to submit documentation to support any exception (in lieu of filing a tax return) criteria claimed on Form W-7. The exception documentation may vary based on the specific exception claimed. Examples of exception documentation include the following:

- Partnership agreement
- Bank letter
- Letter from withholding agent
- Employment letter/contract
- Letter of invitation for speaking engagement
- Form 8233
- SSA Reject Letter (also referred to as a SSA denial letter)
- Letter from educational institution
- Form W-8 BEN
- Copy of contract of sale or similar mortgage loan documentation
- Form 8288 Series

3.21.263.5.7
(01-01-2024)
Status Codes

- (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.

[illegible]

3.21.263.5.8
(01-01-2011)

Reason Code Overview

- (1) If the status that is generated for an application is other than “Assigned” the corresponding reason codes will also be displayed. The reason code describes the specific condition that prevented the ITIN assignment.
- (2) There are three types of reason codes:
 - Suspense Reason Codes
 - Reject Reason Codes
 - Hard Reject Reason Codes
- (3) If a combination of suspense and reject conditions are present for an application, the reject reason codes will be listed first, followed by the suspense reason code(s).

3.21.263.5.8.1
(06-20-2024)

Suspense Reason Codes

- (1) The RTS will identify all applicable suspense codes. If multiple suspense conditions are identified, they will be listed in numeric order.
- (2) The following table offers a brief description of the suspense reason codes and provides a reference to Form W-7.

Suspense Reason Codes	Definition
S 01	Supporting identification document(s) is missing.
S 02	Supporting identification document(s) submitted is unacceptable.
S 03	Supporting identification document(s) is not original or certified by the issuing agency.
S 04	Line 3, foreign residence address is missing.
S 05	Line 3, foreign residence address has a P. O. Box or c/o address.
S 06	Applicant's date of birth is missing, Line 4.
S 07	Applicant's place of birth is missing, Line 4.
S 08	(Reserved)
S 09	Applicant's country(ies) of citizenship is missing, Line 6 a.
S 10	(Reserved)
S 11	The type of supporting identification document(s) and the Country issuing it is undeterminable, Line 6 d.
S 12	Visa type, number or expiration date is missing, Line 6 c.
S 13	Applicant's reason for submitting Form W-7 is missing.
S 14	Applicant's signature is missing or the signature requirement is not met.

Suspense Reason Codes	Definition
S 15	Applicant's supporting identification document(s) cannot be translated locally and needs a certified translation.
S 16	The Certifying Acceptance Agent (CAA) did not attach the Certificate of Accuracy.
S 17	Applicant's country of birth is not a foreign sovereignty identified by the U.S. State Department, Line 4.
S 18	Applicant's country of citizenship is not a foreign sovereignty identified by the U.S. State Department, Line 6 a.
S 19	Applicant's date of entry in the U.S. is missing, when required Line 6 d.
S 20	The applicants name on Form W-7 does not match name on U.S. federal tax return or is not recognizable. Note: This suspense code is no longer used and no text generates in the CP 566.
S 21	Supporting exception documentation is missing.
S 22	Reserved
S 23	Applicant selected reason for submitting Form W-7 as a U.S. resident alien filing a U.S. tax return and did not provide a U.S. mailing address, Line 2.
S 24 (obsolete)	The IRS has found that the ITIN has not been used for federal tax reporting or filing for the past 5 years (systemically generated).
S 25	The dependent application is suspended awaiting primary/secondary application resolution. (systemically generated).
S 26	Passport reviewed is not valid.
S 27	National identification card reviewed is not valid.
S 28	U.S. driver's license reviewed is not valid.
S 29	Civil birth certificate reviewed is not valid.
S 30	Medical records reviewed is not valid.
S 31	Foreign driver's license reviewed is not valid.
S 32	U.S. state identification card reviewed is not valid.

Suspense Reason Codes	Definition
S 33	Foreign voter's registration card reviewed is not valid.
S 34	U.S. military identification card reviewed is not valid.
S 35	Foreign military identification card reviewed is not valid.
S 36	School records reviewed is not valid.
S 37	U.S. visa reviewed is not valid.
S 38	U.S. citizenship and Immigration Services (USCIS) photo identification card reviewed is not valid.
S 50	Name on Form W-2 does not match name on tax return.
S 51	The previously issued ITIN and name information on lines 6e and 6f do not match our records.
S 52	Dependent ages 6 through 17 years old a U.S. School Record is required
S 53	Dependent 5 years or younger a U.S. Medical Record is required
S 54	Dependent ages 18 and over a U.S. Bank Statement, Rental Statement, U.S. School Record or Utility bill is required

3.21.263.5.8.2
(06-20-2024)

Reject Reason Codes

- (1) The RTS will identify all applicable reject reason codes. If multiple reject conditions are identified, they will be listed in numeric order. The following table offers a brief description of the reject reason codes and provides a reference to the Form W-7.

Caution: If an application is placed in "R 99" status, then the suspense status codes originally associated to the application will be placed in the application history.

The table below explains reject reason codes:

Reject Reason Codes	Definition
R 01	Applicant has an SSN.
R 02	Applicant has a previously assigned ITIN.

Reject Reason Codes	Definition
R 03	The person submitting the Form W-7 is not authorized to act as an Acceptance Agent.
R 04	The person submitting the Form W-7 has been suspended from the Acceptance Agent program.
R 05	The person submitting the Form W-7 has been removed from the Acceptance Agent program.
R 06	Applicant has previously submitted an application that is currently being processed.
R 07	Applicant is a U.S. citizen or has been granted a U.S. visa for work purposes and is entitled to an SSN.
R 08	The Name and/or TIN of U.S. person entered on the write in area next to right of the "reason for submitting" "d" or "e", is invalid.
R 09	The Name and/or TIN of U.S. person entered on the write in area next to right of the "reason for submitting" "d" or "e", is missing.
R 10	Applicant indicated they applied for the ITIN for use other than federal tax purposes.
R 11	The application has been submitted for a Decedent/ deceased applicant.
R 12	The applicant did not meet Physical/substantial presence based on their date of entry in the U.S., Line 6 d.
R 13	The supporting identification document(s) has expired.
R 14	Applicant has been assigned multiple ITINs and is being advised what ITIN to use (Systemically generated).

Reject Reason Codes	Definition
R 15	Applicant has been assigned an SSN and is being advised to use the SSN and their ITIN is now invalid (Systemically generated).
R 16	Applicant submitted Form W-7 to claim a tax treaty benefit, reason for submitting "a" and did not provide a tax treaty country or treaty article on Form W-7.
R 17	The applicant did not attach their tax return or was not claimed for an Allowable Tax Benefit as required.
R 18	The applicant is a Non-resident Alien (NRA) student, professor or researcher and did not complete line 6c visa information, line 6d with Passport information, or line 6g name of college/university as required.
R 19	The applicant did not provide the supporting exception documentation or complete the write-in area to the right of reason for submitting "h", as required.
R 20	The name of the applicant is missing from the tax return that was submitted.
R 21	The supporting exception documentation that was submitted is invalid.
R 22	Applying for ITIN with non-effectively connected income to obtain an employer identification number (EIN). See Publication 519, U.S. Tax Guide for Aliens, for a definition of non-effectively connected income.
R 23	Applying for ITIN with effectively connected income to obtain an employer identification number (EIN) and did not attach the required tax return. See Publication 519, U.S. Tax Guide for Aliens, for a definition of effectively connected income.

Reject Reason Codes	Definition
R 24 (obsolete)	The applicant is a spouse and/or dependent of a resident of India and has a visa from U.S.C.I.S. Note: The conditions that generate this reject code are obsolete.
R 25	The revision date of Form W-7 submitted by the applicant is obsolete.
R 26	The IRS has issued an ITIN erroneously and now are advising the applicant that their ITIN is being revoked.
R 27 (obsolete)	The IRS has found that the ITIN has not been used for federal tax reporting or filing for the past 5 years.
R 29	The application has been rejected because an ITIN cannot be requested to replace an adoption taxpayer identification number (ATIN).
R 44	The application has been rejected because the response to the CP 566 suspense notice was incomplete.
R 98	The application was received without any type of mailing address

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Reject Reason Codes	Definition
R 99	<p>The original application was placed in suspense status. The database has now changed the status to reject because the applicant did not respond to the CP 566 notice requesting additional information.</p> <p>Note: If a response was submitted timely, additional processing time may be required. No additional response is needed at this time.</p>

3.21.263.5.8.3
(01-01-2020)

Hard Reject Reason Codes

- (1) Hard Reject reason codes are generated on the RTS if there is an indication that the tax return submitted with the Form W-7 application is invalid.
- (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 (cannot calculate tax liability). The tax return showed all 0s and have no other statements or schedules attached.
HR 2	<p>The attached U.S. federal tax return was not signed.</p> <p>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>

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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3.21.263.5.9
(01-04-2024)

ITIN Notices and Forms

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

Notice	Title	Description
CP 565 A /CP 565 A-SP (systemic)	Assigned, Active/ Inactive, or Renewed Notice	This notice advises the applicant of their assigned or renewed ITIN. Includes an Active or Inactive indicator. Note: Since December 2003, applicants are advised of their ITIN via notice in letter format; issuance of the ITIN card was discontinued.
CP 565 B / CP 565 B-SP (systemic)	Reissued Assigned, Active/Inactive, or Renewed Notice	This notice advises the applicant of their previously assigned or renewed ITIN. Includes an Active or Inactive indicator.
CP 48/748 (August 2017-2020) (Letter 5821 in 2016)	You must renew your Individual Taxpayer Identification Number (ITIN) to file your U.S. tax return	Generated by IMF to existing ITIN holder households notifying them their ITIN is scheduled to expire at the end of the year based on the middle digits. A history row in RTS Expiration Notification will indicate the CP 48/748 was issued. A history item for CP 48/748 will be on ENMOD.

Notice	Title	Description
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)	Rejection 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 (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 3.21.263.9.3.4 and Exhibit 3.21.263-41.

Notice	Title	Description
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: Suspense	This form is used in lieu of CP 566 suspense notice for applicants who are allowed to send notarized copies of ID. See IRM 3.21.263.5.6, IRM 3.21.263.9.3.4, and Exhibit 3.21.263-42.
Form 14433 (Letter 5872 obsolete) (manual)	Return of Original Documents (EN/SP)	This form is used to return original supporting identification document(s) to the applicant upon initial processing of the Form W-7 for a new or renewal ITIN. See IRM 3.21.263.6.3.4.2.5 and Exhibit 3.21.263-40.
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 3.21.263.6.9.8 and Form 14692.

- (2) The ITIN-RTS is designed to generate notices in English or Spanish. Submission Processing Tax Examiners initially enter the language for ITIN notices based on the type of Form W-7 submitted. Once the notice language has been established from initial input of the application, it cannot be changed.
- (3) The table below identifies the recipient of the notice. Based on the Submission Source, the RTS will direct correspondence to the appropriate recipient.

If...	Then...
"Applicant Direct", or "IRS Office",	the notice will generate directly to the applicant at their mailing address.

If...	Then...
“Certifying Acceptance Agent” is selected	<p>the notice will generate to the applicant at their mailing address and the CAA at their address of record.</p> <p>Exception: If the CAA is a financial institution, the notice will only be issued to the CAA.</p>

3.21.263.5.10
(01-01-2025)
**Taxpayer Advocate
Service (TAS)
Assistance**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) led by the National Taxpayer Advocate that helps and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing financial difficulty, when they’ve tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure is not working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) The following types of cases should **not** be referred to TAS:
 - The taxpayer’s complaint or inquiry only questions the constitutionality of the tax system.
 - Cases where the focus of the taxpayer’s inquiry is solely to employ frivolous tax strategies to avoid or delay filing or paying federal taxes.
- (3) The following table is a list of situations that meet TAS criteria.

Note: See IRM 13.1.7, **Taxpayer Advocate Service (TAS) Case Criteria**, for complete information on TAS criteria and employee responsibilities.

Criteria	Description
1	The taxpayer is experiencing economic harm or is about to suffer economic harm.
2	The taxpayer is facing an immediate threat of adverse action.
3	The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).

Criteria	Description
4	The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.
5	The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
6	The taxpayer has not received a response or resolution to their problem or inquiry by the date promised.
7	A system or procedure has either failed to operate as intended or failed to resolve the taxpayer's problem or dispute within the IRS.
8	The manner in which the tax laws are being administered raise considerations of equity or have impaired or will impair the taxpayer's rights.
9	The National Taxpayer Advocate (NTA) determines compelling public policy warrants assistance to an individual or group of taxpayers.

- (4) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, visit <https://www.irs.gov/taxpayer-bill-of-rights>.
- (5) A taxpayer should not have to specifically request TAS assistance to be referred to TAS.
- (6) Refer taxpayers to the Taxpayer Advocate Service (TAS), (see IRM 13, Taxpayer Advocate Service) when the contact meets TAS criteria (see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria) and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. **Do not refer these cases to TAS unless they meet TAS criteria and the taxpayer asks to be transferred to TAS.** Refer to IRM 13.1.7.4, Same Day Resolution by Operations. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and forward to TAS in

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accordance with your local procedures. The information below outlines the stages of the ITIN TAS referral process. Taxpayer inquiries are received from all areas within IRS.

Stage	Who	Does What
1	The originator Note: Case must meet TAS Criteria and cannot be resolved the same day.	Prepares Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and fax immediately to the Local Taxpayer Advocate (LTA).
2	LTA or designated TAS employee	<ul style="list-style-type: none"> a. Reviews the case. b. Loads the case into the Taxpayer Advocate Management Information System (TAMIS) if it meets TAS criteria. c. Contacts the taxpayer and secures the necessary information. d. Prepares an Operations Assistance Request (OAR), Form 12412. e. Forwards the OAR to the TAS Liaison for processing within TAS guidelines.
3	TAS Liaison	<p>Forwards OARs by fax, hand delivery, or secure E-mails to designated mailboxes in the ITIN Function.</p> <p>Note: In Submission Processing, the Taxpayer Services (formerly W&I) Business Unit Liaison may be a Planning and Analysis Staff Analyst.</p>
4	Taxpayer Services (formerly W&I) Business Unit Liaison	<ul style="list-style-type: none"> a. Logs and controls the OAR, b. Provides the initial acknowledgement of receipt, and, c. Provides the ITIN Operation contact name and number to TAS within one to three workdays contingent on the expedite status of the OAR. d. Forwards the OAR with Form 3210 to the Functional Liaison in the ITIN Operation.

Stage	Who	Does What
5	ITIN Functional Liaison or assigned ITIN employee	<p>a. Maintains a log of the OARs received in the ITIN Operation. Note: All TAS cases should receive priority consideration.</p> <p>b. Reviews the OARs for completeness.</p> <p>c. Contacts TAS within 1 workday to secure missing information, if additional research or documentation is required, and negotiate the requested completion date. Note: If TAS cannot provide the information, return the OAR to TAS. Indicate the reason for reject in Section VI of the OAR. See IRM 13.1.19.6.3 (10), OD/Function Employee Assigned the OAR Responsibilities.</p>

(7) TAS OARs are categorized by criteria codes. Criteria 1– 4 are Economic Burden and Criteria 5 –7 are Systemic Burden OARs. Expedite processing may be requested on any OAR regardless of the Criteria Code. No OAR will automatically receive expedite processing. Requests for expedite processing will be made on a case-by-case basis and will be based on the facts and circumstances of the taxpayer's case. TAS will generally request expedite processing of an OAR in the following cases:

- Failure to take the specific action requested will cause the taxpayer economic harm or burden,
- Extended delays have occurred,
- Repeated IRS failures to resolve the problem have taken place,
- The taxpayer is suffering significant health issues which may improve with earlier resolution, or
- Time frames or statute consideration necessitate that case issues be worked sooner.

(8) The ITIN Functional Liaison should provide a relief/no relief decision on OARs that are properly completed and marked "Expedite Processing" within three workdays of acknowledgement or receipt in the ITIN Operation. The ITIN Functional Liaison should provide a response on all other OARs by the time-frame indicated. If for any reason you are unable to meet these Time frames, you must contact the TAS case advocate listed on the OAR directly to negotiate a completion date. If a mutual agreement is not made, elevate to your manager. See IRM 13.1.19, Advocating With Operations Assistance Requests (OARs) for more information on TAS OARs.

Exception: ONLY for TAS requests identified as "Hardship" asking for the return of identification documents (ID), take the following steps:

- Research and identify the application
- Process the Form W-7 application (assign, suspend, or reject)
- If found, mail the ID by overnight delivery to the applicant's address of record. If TAS provides a more current address, use the new

address provided.

- Write on the TAS referral (OAR if applicable) the date the ID was mailed by overnight delivery
- Update RTS Comments or Remarks Field with the date the ID was mailed by overnight delivery as a TAS hardship case. Record the address used if it is different from the Form W-7 address.
- If the ID was previously mailed, indicate this in the response to TAS and in the RTS Comments or Remarks Field.

- (9) For those cases that meet TAS criteria and the tax return is already processed with an IRSN, complete ITIN application and enter "T-R-A TAS Return" in remarks field.

3.21.263.5.11
(07-26-2016)
Identity Theft

- (1) Identity theft occurs when someone uses another's personal information such as their name, SSN, or other identifying information without their permission and commits fraud or other crimes.
- (2) Identity theft situations are encountered when taxpayers call or write to indicate that someone is using their SSN, ITIN, or EIN.

Note: More information on identity theft may be found on the IRS website.

3.21.263.6
(01-01-2011)
**Submission Processing
Center (SPC), ITIN
Operation Instructions**

- (1) This section of the IRM provides guidance and procedures for the ITIN Operations in the Austin Submission Processing Campus.

3.21.263.6.1
(09-10-2024)
SPC Program Reporting

- (1) The following information will provide guidance to SP for reporting purposes and will include information on function, program, document codes, etc.
- (2) Listed below are the function codes for the various ITIN Operations processes:
- Clerical Function - 180 (Batching) and 790 (Other)
 - RTS TE - 380
 - Correspondence - 710
 - Secondary Review Team and Undeliverable - 720
- (3) The chart below lists the application types and program codes worked by the ITIN Operations:

New Applications	Program Code
Form W-7 with return	33350
Form W-7SP with return	33350
Form W-7 without return	33250
Form W-7SP without return	33250
Correspondence White Mail	33303
Correspondence - Form 4442 only	33302

New Applications	Program Code
CP Notices	33301
	(blank)
Undeliverables (except CP 566)	33303
Undeliverable - CP 566	33305
Undeliverable - IDRS research	33306 (not in use)
Document certification and mail out	33341
Secondary Review Team	33352
Renewal Applications	Program Code
Form W-7 Renewal with return	33355
Form W-7SP Renewal with return	33355
Form W-7 Renewal without return	33255
Form W-7SP Renewal without return	33255
Correspondence White Mail	33303 (33304 not in use)
Correspondence - Form 4442 only	33302 (33308 not in use)
CP Notices	33301 (33304 not in use)
	(blank)
Undeliverables	33307 (not in use)
Document certification and mail out	33341
Secondary Review Team	33352

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(4) The Form W-7 Document Locator Number includes the following elements:

- File Location Code (FLC) 20
- Tax Class 2
- Document Code:
 - 94/96 for Form W-7 (English)
 - 92/98 for Form W-7SP (Spanish)
- Julian Date XXX
- Block Series
- 000-049 Form W-7 Without Return (New Application)
- 050-449 Form W-7 Without Return (Renewal)
- 450-799 Form W-7 With Return (New Application)
- 800-999 Form W-7 With Return (Renewal)
- Serial number XX
- Year X

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3.21.263.6.2 (04-24-2014) Clerical Instructions Overview

- (1) The following sections provide guidance to the Submission Processing Receipt and Control Operations (RCO) ITIN Batching Function and the ITIN Operations Clerical Unit.
- (2) The RCO ITIN Batching Function receives work from Receipt and Control Extraction, batches most work for ITIN technical review, adds inventory into RTS, forwards the inventory to ITIN Operations Clerical Unit and reroutes misdirected mail as appropriate.
- (3) The ITIN Clerical Unit handles all incoming receipts to the ITIN Operation including Form W-7 applications and correspondence and they reroute misdirected mail as appropriate. They also are responsible for preparing some work for Technical Review (batching), stripping the work following technical review, and releasing the work into the pipeline and Files as appropriate.

3.21.263.6.2.1 (11-12-2021) Receipt and Control Operations (RCO) Batching Function

- (1) Incoming mail is opened, extracted and date stamped by Submission Processing RCO Extraction. The mail is then forwarded to the ITIN Batching Function of Submission Processing (RCO) for batching according to sort requirements.
- (2) The incoming mail is labeled according to the following specific sorts:
 - Form W-7 with returns
 - Form W-7 Renewal with returns
 - Form W-7 without returns
 - Form W-7 Renewal without returns
 - Form W-7 (SP) with returns
 - Form W-7 (SP) Renewal with returns
 - Form W-7 (SP) without returns
 - Form W-7 (SP) Renewal without returns
 - Correspondence (White Mail)
White Mail is unsolicited mail from the applicant. Examples include a letter indicating a change of name, date of birth correction, Form 8822, Form 4442, loose letter 5821 or CP 48/748, etc.
 - Undeliverables
 - TAC (Taxpayer Assistance Center)
 - Incoming Stop Mail

Any non-ITIN correspondence or forms such as state income tax returns must be rerouted to the appropriate area per the local routing guide.

- (3) Original and/or certified copies of supporting identification documents (ID) are placed in a single envelope (as determined locally) and securely associated to the related Form W-7 in a family pack or Form W-7 for a single applicant, whichever is applicable. Take care to ensure the supporting ID is not damaged. For example, an original passport or certified copy of a birth certificate should **NOT** be stapled as the staple holes may damage the ID.
- (4) Certain mail requires a secondary sort upon receipt. See the table below for the mail types and the required sorts:

RCO Secondary Sort Requirements	Secondary Sort
Mail Type	Sorts

RCO Secondary Sort Requirements	Secondary Sort
CP 566 and Form 14415	<ul style="list-style-type: none"> Place notices in DLN order; stagger and staple together each family pack. See Exhibit 3.21.263-44. Count the volume, limiting each box to 150. Complete Inventory Sheet Box entries for box number, Julian date (IRS received date), count, English or Spanish, and sort categories. See Figure 3.21.263-1. Attach inventory sheet to the front of the box. Place for routing to ITIN Clerical
Expedites (Form W-7 with Return with an IRS received date older than what is currently being worked by the ITIN tax examiners)	<ul style="list-style-type: none"> Batches should only contain applications meeting the Expedite guidelines Sort and batch following normal batching guidelines except batches can have any number of applications up to 25 (not required to have a batch of 25) Check Expedite on the ITIN Batch Slip and place an expedite cover sheet on top of the batch folder Place batches on the designated Expedite Batch Cart to be entered into RTS and placed on the next shipment to the ITIN Operation.
Form W-7 with Returns	New applications or applications received with CP 567
Form W-7 Renewal with return	Renewal applications or renewal applications received with CP 567
Form W-7 (SP) with Returns	New applications or applications received with CP 567
Form W-7 (SP) Renewal with returns	Renewal applications or renewal applications received with CP 567

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RCO Secondary Sort Requirements	Secondary Sort
Form W-7 without Returns	New applications or applications received with CP 567
Form W-7 Renewal without returns	Renewal applications or renewal applications received with CP 567
Form W-7 (SP) without Returns	New applications or applications received with CP 567
Form W-7 (SP) Renewal without returns	Renewal applications or renewal applications received with CP 567
Undelivered Mail	Correspondence returned as unopened with incorrect address <ul style="list-style-type: none"> • Identification documents/ supporting documents (i.e., passport, birth certificates, etc.) • ITIN CP Notices 565, 566, 567 with Post Office change of address sticker.
White Mail (also known as CORR)	<ul style="list-style-type: none"> • Correspondence received directly from the applicant or representative; batch as CORR. • CP 565, CP 567, CP 574, CP 54 series notices, Letter 5821, CP 48/748 and Form 14413. • Loose documents: These are loose identification documents with no attachments (Form W-7, tax return with ITIN applicant, letter referencing an ITIN, or envelope). Do NOT batch but place in a confidential envelope (E-20) and route to the designated ITIN team maintaining the supporting identification document(s) files. • Miscellaneous CP notices from other IRS departments • Tax returns without Form W-7 attached

- (5) Receipts that do not require a secondary sort should be placed on the designated tower in **Julian** date order for clerks to immediately begin batching.
- (6) Complete the elements of the Inventory Sheet as follows:

- Box number should match the information in the Inventory Control
- Julian Date is the IRS receive date
- HUB Count is the volume of work (disregard all weight entries)
- HUB Standard Employee Identifiers (SEID) is the SEID of the designated clerk
- English/Spanish is the language of the type of Form W-7
- Sort categories is the type of work being batched

Note: Category “CP” is used only for CP 566 and Form 14415. All others should be sorted as Correspondence (white mail).

See Figure 3.21.263-1.

BOX # _____	Rev 12/5/09
Julian Date: _____	
HUB WEIGHT/ COUNT: _____	HUB SEID: _____
<div style="display: flex; justify-content: space-around;"> ⊙ English ⊙ Spanish </div>	
<div style="display: flex; justify-content: space-around;"> ⊙ W-7 W/Return ⊙ W-7 W/O Return </div>	
<div style="display: flex; justify-content: space-around;"> ⊙ CP _____ ⊙ CORR. (White Mail) </div>	
⊙ UNDELIVERABLE	

1st	
Date: _____	SEID: _____
Weight/Count _____	
2nd	
Date: _____	SEID: _____
Weight/Count _____	
3rd	
Date: _____	SEID: _____
Weight/Count _____	

Figure 3.21.263-1 Inventory Sheet

3.21.263.6.2.1.1
(11-09-2018)
**Processing of
Remittance Mail**

- (1) When a return and remittance are received with Form W-7 but no primary SSN is present on the return and cannot be determined, the payment is processed by the Accounting Function via Manual Deposit and assigned a Document Locator Number (DLN). Accounting attaches a copy of the check to the application so the payment may be correctly applied once the ITIN Operation has processed the application. This is known as remittance mail.
- (2) RCO Batching Function will detach the check copy, fold in half, and re-attach to the front page of the related tax return (do not cover the entity section) or Form W-7 if no tax return is attached. A dollar sign (\$) indicator should be present in the upper left corner of the return. If the dollar sign is NOT present, write one in the upper left corner of the return. When the batch is completed, put a dollar sign on the outside of the folder to identify the batch as including Remittance Mail.

3.21.263.6.2.1.2
(02-28-2024)
Received Date Stamp

- (1) The date a Form W-7 is received in the Campus, Taxpayer Assistance Center (TAC), or other IRS site is the date stamped as the received date on the tax return. A received date should be present on all Form W-7, attached tax returns and correspondence when the work is forwarded from Extraction.
- (2) When multiple receive dates are stamped on Form W-7 and/or tax return, the receive date is the earliest IRS receive date stamp.
- (3) All Forms 1040 require a red Form W-7 stamp in the lower left corner of the first page of the return.
- (4) When a Form W-7 is received at a site other than the ITIN Unit then the receiving site will stamp their received date to the left of Line 6, *Other Information*, Form W-7.
- (5) If the application and tax return is received at a TAC site, they will stamp the application and tax return with the date they received the application and attachments.
- (6) If the received date is not present when the work comes from Extraction, refer to the following:

If...	Then...
A received date is missing on Form W-7 but present on the tax return,	Date stamp using the same date on an area of the document where the stamp does not obscure taxpayer data, for example lower left margin.
A received date is missing on the return but present on the Form W-7,	Date stamp the return with the same date as the Form W-7. Always stamp tax returns on the front of the return, half-way down on the left side.

If...	Then...
A received date is not available on the Form W-7 or the tax return,	<p>Determine and stamp the received date on the Form W-7 and tax return, using the following priority order:</p> <ul style="list-style-type: none"> a. Julian Date b. Postmark date on envelope c. Signature date d. Today's date minus 10 days. <p>Always stamp tax returns on the front of the return, half-way down on the left side. Keep ITIN received date stamps in a secured area with restricted access.</p>

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3.21.263.6.2.1.3
(04-27-2017)

Preparation of Batch for Technical Review

- (1) RCO ITIN Batching Function prepares the work for delivery to the ITIN Operations tax examiners.
- (2) The quantity in each batch of work depends on the sort. Local management or the ITIN Policy Section must approve any deviation.
 - Form W-7 / Form W-7SP: batch in quantities of 25
 - White Mail / CP 574 / Form 14415: batch in quantities of 50.

3.21.263.6.2.1.4
(11-09-2018)

Clerical Control of Work Received

- (1) Upon receipt of the work in the batching area, clerks will prepare receipts for batching by grouping into the following types and programs outlined below:

Note: English and Spanish applications **must** be separated before they are put into batches of 25.

 - Form W-7 Renewal without tax return
 - Form W-7 without tax return

Note: Includes Gaming Commission/Exception processing faxed applications from Acceptance Agents

 - Form W-7SP Renewal without tax return
 - Form W-7SP without tax return

Note: Includes Gaming Commission/Exception processing faxed applications from Acceptance Agents

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Caution: Gaming Commission/Exception processing faxed applications from Acceptance Agents should be worked by ITIN Clerical. If received in RCO ITIN Batching, route immediately to ITIN clerical.

- Form W-7 Renewal with tax return
- Form W-7 with tax return

Note: If annotated “copy” sort as correspondence. The original Form W-7 should have been received and processed.

- Form W-7 Renewal with stature tax return
- Form W-7 with statute tax return
- Form W-7SP Renewal with tax return
- Form W-7SP with tax return

Note: If annotated “copy” sort as correspondence. The original Form W-7 should have been received and processed.

- Form W-7SP Renewal with statute tax return
- Form W-7SP with statute tax return
- Form 4442, Inquiry Referral

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- ITIN CP Notices - Suspense Correspondence (i.e., Response to CP 566, Form 14413 and Form 14415)
- Correspondence/White Mail (Includes Undeliverable Mail, loose Letter 5821 or CP 48/748, response to ITIN Notices excluding CP 566, non-ITIN related notices and misdirected correspondence.)

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- (2) Stapling all related tax returns, correspondence, exception documentation, and any other required documentation to the Form W-7 is generally done by RCO Extraction. However, if it has not been done, RCO Batching Function is responsible for attaching the documents to the application.

Reminder: Place original/certified copies of supporting ID in a single envelope and securely associate to the related Form W-7 package.

3.21.263.6.2.1.5
(09-10-2024)

Batching Process

- (1) Batching is the process of preparing the work for review by the Tax Examiners. The work to be batched is found on towers or shelves in boxes. All ITIN receipts are worked on a first-in first-out (FIFO) basis. Designated Clerks assigned to batching begin with the box with the earliest Julian Date, as annotated on the Inventory Sheets.

Reminder: TAC boxes have mixed Julian Dates. Be sure to identify the earliest Received Date and edit this date on the Batch Slip.

- (2) A batch of work is defined as a group of:
- Form W-7 / Form W-7SP: batch in quantities of 25
 - White Mail / CP 574 / Form 14415: batch in quantities of 25

Work must be batched these quantities unless otherwise indicated in these instructions or an approved deviation

- (3) Form W-7 may be attached to one single tax return or multiple tax returns and may be submitted as a single application or a family pack (related applications associated with a return). The table below outlines the treatment for batching purposes.

If...	Then...
a single application submitted with a tax return(s),	treat as a single application for ITIN processing. If there are multiple tax returns attached, stagger the returns behind the Form W-7 in descending order with the oldest in front. See Exhibit 3.21.263-44

If...	Then...
multiple applications, for different applicants, submitted with a tax return(s)	<p>treat as a family pack for ITIN processing. The family pack integrity must be maintained. Take the following steps to prepare a family pack for the Technical Unit:</p> <ul style="list-style-type: none"> • Keep the family pack together and do not separate for any reason. • Determine whether the application is for the Primary, Secondary or Dependent taxpayer on the return(s). • If the family pack includes both Form W-7 and Form W-7 (SP) they will remain together. The Primary Form W-7 will determine the sort (English or Spanish) for batching. • Stagger family Form W-7 in ascending order with primary (or secondary if no primary) on top with remaining dependents in no particular order. Stagger so that multiple applications are apparent by having each Form W-7 visible. Tax returns should be attached and staggered in descending order with the oldest in front. See Exhibit 3.21.263-44. • All supporting documentation must be placed in a single envelope behind the staggered application package for a family pack. Supporting documentation that does not match Form W-7 should be placed in the same envelope as other ID received with the family pack behind the Form W-7 applications.

- (4) Form W-7 may be submitted without a return if the applicant is claiming one of five exceptions. These applications may have additional documentation to support the exception (Form 1042-S, Form 1098, Form 1099 Series, Form 8233, Form W-8 Series, Form 1065, etc.). Separate these applications into

Form W-7 (English) and Form W-7 SP (Spanish). Whenever possible try to batch related applications in the same batch.

- (5) Some renewal applications Form W-7 (English) Renewal and Form W-7 (Spanish) Renewal may be submitted without a tax return and may have Letter 5821, CP 48 or CP 748 attached.
- (6) Listed below are additional batching guidelines. Use all that are applicable to a batch while processing.

No.	Batching Guidelines
1	Keep track of the volume and type of work (e.g., Form W-7 with returns and CP notices) that you batch to maintain batch count integrity.
2	Expedite all batch sorts with a received date older than what is currently being worked on the Tax Examiner floor. Generally these are from other areas, such as TAC, or items needing to be re-batched. Check "Expedite" on the batch slip and place on a separate cart to be entered into RTS and delivered for priority handling to the Tax Examiner. Note: Expedite dates are posted daily and vary during peak processing time.
3	Discovered Remittance: If at any time a remittance (negotiable check or money order) is discovered during batching, immediately bring the remittance and all related forms to your lead or manager for further processing. If the lead or manager is not available, place the application in the designated secured location. The lead or manager will check the designated secured location daily for remittances and take appropriate action. This includes remittances discovered with state returns.
4	Statute Returns: These are Form W-7 cases received with statute 1040 tax returns. Batch these as "Form W-7 with return", "Form W-7 Renewal with return", "Form W-7SP with return", "Form W-7SP with return", and place on the statute cart for processing. Refer to IRM 3.21.263.6.2.3.10.
5	Batch any Form W-7 marked as "second request", "reference number/DLN", "copy", or "duplicate" as correspondence.
6	Batch any Form W-7 copy that is marked "CII" for Correspondence Imaging Inventory (formerly CIS for Correspondence Imaging System) as a new receipt. CII copies do not require an additional date stamp. Use the date already present on the copy.

No.	Batching Guidelines
7	Staple two or more Form W-7 for the same person together and count as one. Check the spelling of the name and birth date to ensure it is the same person.
8	<p>Place all Foreign Investment in Real Property Tax Act (FIRPTA) related applications in the designated FIRPTA basket to be batched by the designated clerk. This includes FIRPTA cases pulled from the suspense wall for any reason. FIRPTA related applications can be identified by any of the following:</p> <ul style="list-style-type: none"> Reason box "h" is checked with Exception 3 or 4 written on the Form W-7 Form 8288, Form 8288-A or Form 8288-B Letter 3793 or Letter 3794 Sales contract or property deed <p>The designated clerk will date stamp the Form 8288 with the same date as the Form W-7. Do not stamp over any taxpayer information. If the Form W-7 or the tax return (if applicable) does not have a received date stamp, then stamp the received date on the Form W-7, 8288, and tax return (if applicable) using the following priority order before batching the work:</p> <ol style="list-style-type: none"> Postmark date on the envelope Signature date
9	Form 4868, Application for Extension of Time to File U.S. Individual Income Tax Return: detach and route as instructed in the Austin Campus Document Routing Guide.
10	<p>Staple multiple copies of the same return (i.e., tax year) for the same taxpayer together.</p> <p>Place Form 1040-X on top if present. Edit all but the top return or one with original signature as COPY</p>
11	Leave correspondence/CP Notices from other functional areas (CP 11, CP 12, CP 13, CP 14, CP 54, etc.) attached. These may be found behind the Form W-7.

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No.	Batching Guidelines
12	<p>Remittance Mail - Boxes with remittance mail are generally labeled "With Remit \$". If a copy of a check with a DLN written on it is attached, then detach, fold in half and staple to the front of the first page of the corresponding return (do not cover the entity section of the return). There should be a \$ sign on the upper left side of the return (if missing, add it). When the batch is complete, put a dollar sign (\$) on the folder to indicate the check copies are present.</p> <p>The DLN for checks is different than the DLN for ITIN Processing. The format for the Accounting DLN is 20000-000-00000-0. The first two digits represent the campus of origin (20 = Austin).</p>
13	<p>Assemble the application package with the Form W-7 first, then attachments such as signature and disclosure authorizations (e.g., Form 2848, Form 8821, court papers), Letter 5821 or CP 48/748 if present, and IRS letters and notices from other departments.</p> <p>Place original and/or certified copies of supporting ID in a single envelope for either a single applicant or family pack, whichever is applicable. Securely associate to the related Form W-7 package. See IRM 3.21.263.6.2.1. Ensure the ID is not damaged by actions such as stapling it to the Form W-7.</p> <p>Supporting documentation may be located behind the tax return. If found, place behind application package. If the documents are not related to any of the applications, place behind the application package.</p>
14	<p>If a return or attached statement is identified as "dual status", attach "dual status" return in front of any attached return for the same tax year.</p>

No.	Batching Guidelines
15	<p>Refer the following issues to your Lead for proper routing:</p> <ul style="list-style-type: none"> • All credit or debit cards identified in the application package (e.g., Visa, Mastercard, etc.), along with the application and all attachments • Form W-7A (Pertains to adoptions. Do not batch) • Disclosure issues • Questionable documents • Form 3210 - If discovered while batching, verify that the document in question on Form 3210 is attached before signing and dating the form. Leads will ensure the acknowledged copy is mailed back to the originator and the file copy is returned to Extraction for maintenance.

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- (7) In addition to batching receipts of Form W-7, designated clerks will also batch correspondence which includes responses to ITIN notices (excluding CP 566 and Form 14415), white mail (taxpayer inquiries or requests) and faxes. Refer to the table below for related batching guidelines.

If...	Then...
CP 565 (ITIN Assign)	<ul style="list-style-type: none"> • Date stamp • If Form W-7 is not attached or the application is for the person named on CP 565, then batch as correspondence. • If Form W-7 is attached for someone else, batch as a new application, Form W-7 with or without return. Put CP 565 behind the application. <p>If a letter is sent in with a CP 565 indicating a change is needed, then batch as Correspondence.</p>

If...	Then...
CP 567 (ITIN Reject)	<ul style="list-style-type: none"> • Date stamp • Batch as new application with/without if a Form W-7 application is attached. Otherwise batch as correspondence (white mail). • Assemble with Form W-7 on top, followed by COA or TAC information, correspondence, then the CP 567, then supporting documents. <p>Reminder: Place original and/or certified copies of supporting ID in a single envelope and securely associate to the CP 567 reply. Ensure the ID is not damaged. For example, do not staple the ID to the related Form W-7.</p> <ul style="list-style-type: none"> • Separate into with and without return.
CP 574 (Hard Reject)	<ul style="list-style-type: none"> • Date stamp • Batch as new application with return if a Form W-7 application is attached. Otherwise batch as correspondence (white mail). • Assemble with Form W-7 on top, followed by COA or TAC information, correspondence, then the CP 574, then supporting documents. <p>Reminder: Place original and/or certified copies of supporting ID in a single envelope and securely associate to the CP 574 reply.</p>
Correspondence (White Mail)	<ul style="list-style-type: none"> • Batch in quantities of 50 • Date stamp • Pull out any state returns

3.21 International Returns and Documents Analysis

If...	Then...
Responses to Form 14413	Date stamp and batch as "white mail".

- (8) Form 4442 is an internal referral entered on the RTS as Form 4442. A date stamp is required.
- (9) Undeliverable mail is also entered on the RTS as Correspondence-Form 4442 only, but is handled differently depending on the type of item. Edit the Batch Cover Sheet as Undeliverable. Confirm undeliverable mail as undeliverable by checking the envelope for indications such as "return to sender", "no better address" or similar annotation. When stamping, check the slip that comes with the mail for the Julian Date (slip has an envelope count and the Julian date). Refer to the table below for Undeliverable mail batching guidelines.

If...	Then...
CP 565, CP 567, CP 48, CP 748 and no better address is indicated on the yellow USPS sticker	Treat as classified waste
Form 14413, <i>Form 14433</i>	<ul style="list-style-type: none"> • Batch in group of 50. Do not separate into English/Spanish or CP type as all can be batched together. • Open and staple envelope to the back of the notice in the upper left corner with the yellow barcode/window of the envelope facing outward. Date stamp the notice. • Place each sort in a 2-inch brown folder, complete and attach a batch slip, check "Undeliverables", contain (rubber band) and place on proper cart.
CP 566 and Form 14415	<ul style="list-style-type: none"> • Date stamp and sort from other undeliverable CP notices • Sequence in DLN order • Place in properly labeled box • Place on CP 566 tower for transshipping to ITIN Operations

If...	Then...
CP 574	<ul style="list-style-type: none"> • Batch in group of 50. Do not separate English and Spanish. • Remove from the envelope and date stamp CP 574, all Form W-7 and tax return(s) • Assemble and staple with the CP 574 on top • Date stamp the envelope that contained the CP 574 and original documents and staple to the back of each notice (upper left corner with yellow barcode/window of the envelope facing outward. • Place each sort in a 2-inch brown folder, complete and attach a batch slip, check "Undeliverables", contain (rubber band) and place on proper cart.
<p>Original Supporting Documents</p> <p>Note: Can be batched with Undeliverable CP Notices but include no more than 25 original documents in each batch.</p> <p>Reminder: Input the batch to RTS (see IRM 3.21.263.9.2.1. Print the Cart Inventory Control sheet and place on the cart.</p>	<ul style="list-style-type: none"> • Place in a single envelope (as determined locally) and securely associate to the undeliverable CP notice or related ITIN form, such as <i>Form 14433</i>, and batch as usual. Date stamp the envelope. • Add the designated color card behind the batch slip and edit it with the words "Original Docs".

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- (11) State returns are sometimes submitted in error with Form W-7 Application packages. Check behind all Form 1040 series returns for any state returns and remove all pages if found. These forms will contain the name of a state and generally vary in appearance. Keep all Form 1040 and related schedules and forms together. Do not write assigned ITIN numbers on state tax returns. Use the following guidelines for state returns received in the ITIN clerical function.

If...	Then...
Only a portion of a state return is found,	Detach and send out.
There is only one copy of Form W-2 and it is attached to the state return,	Detach from the state return and attach to the federal return.
A live (negotiable) check found with the state return	Follow batching guidelines for discovered remittances. See IRM 3.21.263.6.2.1.5.
Other than state return	Leave attached to Form 1040 (including envelopes)

- (12) Secure a batch cart for each unique category which will hold up to 21 individual batches for the specific category. Take the following steps to complete each batch of 50.
- Place a completed batch of 50 in a separate 2-inch folder (Document 6982), attach a completed Batch Slip to the short open side of the folder and secure (rubber band). The information required on the batch slip includes the volume, your SEID, Team Number, Batch Creation Date (the date you are batching), Earliest Received Date (determined by checking the dates on Form W-7), Batch category or type of work (only select information on the batch slip that is related to the type work being batched. Some sorts are not separated into English and Spanish). Refer to Figure 3.21.263-2.
 - Place folders on batch cart.

EXPEDITE <input type="radio"/>		
SEID _____	VOL. _____	TEAM _____
SEID _____	VOL. _____	TEAM _____
SEID _____	VOL. _____	TEAM _____
Batch Creation Date _____		
Earliest Rec'd Date _____		
<input type="radio"/> ENGLISH	<input type="radio"/> SPANISH	
<input type="radio"/> W7 W/Return	<input type="radio"/> W7 W/O Return	
<input type="radio"/> CP 566 Only	<input type="radio"/> CORR. (White Mail)	
	<input type="radio"/> Undeliverable _____	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> With Return Without Return </div>		
ITIN BATCH SLIPS (03/25/10)		

Figure 3.21.263-2 Batch Slip

- (13) Use the guidelines in the table below for end of shift work.

If...	Then...
The box you have is empty,	break it down and recycle for future use.
The box you have is not empty,	Complete the Inventory Sheet with your SEID and date and attach to the front of the box. Place the box back on the tower to be worked by the next available clerk.

3.21.263.6.2.2
(09-10-2024)

Adding Inventory to the ITIN RTS

- (1) Both RCO clerical and ITIN Operations clerical follow these steps to add inventory.
- (2) Fill out the color card of the day with the current date, volume, batch sort, Julian date and cart number. Tape it to the front left corner of the cart.

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- (3) Designated Clerks will enter the cart information into the RTS using the Inventory Tracking Input Screen, see IRM 3.21.263.9.2.1. See Caution below.
- (4) Once the last batch of the cart is entered into RTS, check the *Print Cart Inventory Control Sheet* Box and click the Submit Button. Print the *Cart Inventory Control Sheet*, IRM 3.21.263.9.2.7, and attach to the cart.

Caution: The batch containing the earliest received date on the cart should be located in the last cart slot. Be sure you are viewing the last slot entry in RTS prior to printing the *Cart Inventory Control Sheet*.

Batch Number	Slot Number	Sign Out		Sign In		Comments
		Date	Initial	Date	Initial	
24320081017	1					
24320081027	2					
24320081037	3					
24320081047	4					
24320081057	5					
24320081067	6					
24320081077	7					
24320081087	8					
24320081097	9					
24320081107	10					

Figure 3.21.263-3 Cart Inventory Control Sheet

- (5) When preparing inventory for TE Identification Document Certification:
 - Print two copies of the *Cart Inventory Control Sheet* (IRM 3.21.263.9.2.7),
 - Write “certification” on the top right of one copy,
 - Place the certification copy on top, and
 - Attach both copies to the cart.
- (6) After the Cart Inventory Control Sheet prints, close the window and the Inventory Tracking View Screen will be present, IRM 3.21.263.9.2.2. Click on the print button and it will generate the Batch Cover Sheets for the entire cart. In the upper left corner of the screen, click “file” and select print from the drop-down menu in order to print the Batch Cover Sheets. The Batch number is printed vertically on the left side of the Batch Cover Sheet and has specific elements that help identify the batch. Attach each Batch Cover Sheet to the corresponding slot folder.

On April 25, 2016, the batch number expanded from eleven digits to fourteen. The year of batch creation was previously designated by only the last digit. Batches created April 25, 2016, and forward designate the year by the last four digits. For example:

- batch number created in 2016 before April 25, 2016: 11020258016
- batch number created in 2016 after April 25, 2016: 11820258012016

Eleven-digit batch numbers created before the April batch number expansion will remain as eleven digits and do not convert to 14 digits. See Figure 3.21.263-4 for an example of generated Batch Cover Sheet. The table below defines the fourteen digits of a batch number created after April 25, 2016: 11820036152016.

118	20	036	15	2016
Julian date for 04/27/ 2016	Austin	Batch Cart	Slot Number	Year

1	W-7s with Returns
1	36
8	15
2	
0	
0	
3	
6	
1	
5	
2	
0	
1	
6	

50

04/27/2016

Figure 3.21.263-4 Batch Cover Sheet

3.21.263.6.2.3
(04-24-2014)

ITIN Operations Clerical Process

- (1) This section provides instructions for the ITIN Operations Clerical Function.

3.21.263.6.2.3.1
(01-03-2017)

Control of Work Received

- (1) ITIN Operations receives work daily from Submission Processing Receipt and Control Operations (RCO) in locked and sealed dedicated trucks. Scheduled runs are at 6:30 a.m. and 1:30 p.m. During peak season, an additional truck may be scheduled at 5:30 p.m.

Note: The truck has a tie lock that only authorized individuals (leads and managers) may remove. If ITIN Operations is sending work on the truck, replace the tie lock on the truck before the truck leaves. The authorized individual will then enter the outgoing tie lock number on the common drive. See the lead or manager for the location of this drive.

- (2) Incoming work consists of:

- Batch carts
- Towers of boxes of CP responses (CP 566 and Undeliverable CP 566)
- Baskets of inter-office mail

- (3) Batch carts consist of up to 21 file folders containing:

- Correspondence
- Correspondence for Renewals
- Expedites (give these to an authorized individual)

Note: Expedites are Form W-7 applications with a Julian date older than what is currently being worked in ITIN Operations. The expedite folder(s) may be placed on top of a batch cart and flagged with an 8 X 11 red paper. If a large number of expedite batches are present, they may be on a separate cart.

- Form W-7 with returns
- Form W-7 Renewal with returns
- Form W-7 SP with returns
- Form W-7 SP Renewal with returns
- Form W-7 without returns
- Form W-7 Renewal without returns
- Form W-7 SP without returns
- Form W-7 SP Renewal without returns
- Undeliverable CP 565, 567, 574

- (4) Incoming batch carts contain:

- Clipboard with the inventory log
- Tax examiner batch check out log
- Completed 10194 card in the color corresponding to the day of the week the card was put into inventory

Note: The inventory cart log will be placed in a clear pocket in one of the blue cart covers. This log is used to indicate the carts received on the truck. If any of the items are missing, inform an authorized individual to contact batching to have corrected.

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- (5) The clerk checking in the batch carts must:
- Remove the blue cart covers from each cart. Fold the covers and lock the hooks together and place on the appropriate tower.
 - Check the 10194 card to ensure the correct color is used and that the information written is correct. If the color card is incorrect, get a correct color 10194 card and write the correct information on it. Inform the lead or manager and they can make batching aware of the error.
 - Check each folder to ensure it is in the correct cart. If the incorrect work is sent, inform the lead or manager to have the cart sent back to batching.
 - Compare the copy of the cart inventory control log with the carts received.
 - Place a check mark and include your SEID and date on the inventory control log in the section provided to indicate that you verified the information is correct.
 - Punch three holes in the inventory control log sheet and place in the front section of the inventory control logbook.
- (6) If all the information on the batch carts is correct, the clerk will:
- Tape the 10194 to the upper left corner of the batch cart (near slot 1)
 - Attach the correct flag that coordinates with the program on the rear right side of the cart using large binder clips: Correspondence cart, red flag; Expedite cart, black and white checkered flag; Undeliverable cart, yellow flag; W-7 with card, green flag; W-7 without card, orange flag
 - Place the clip board on the top of the cart. Make sure the tax examiner and clerical sign out sheet is attached.
 - Move the cart to the correct staging location and place in Julian date order and then cart number order.
- (7) Once the cart is in the staging area, the clerk then processes the CP and Undeliverable Towers as follows:
- Removes the plastic wrapping from the tower
 - Arranges the boxes by type and then Julian date
- Note:** Some boxes may have mixed dates. Place these last within their type sort.
- Counts the CP and/or Undeliverable boxes.
 - Logs the boxes into the Extraction logbook using the Hub Weight/Count from the inventory sheet.
 - Number the CP and/or Undeliverable box using the next available sequential number in the Extraction logbook.
 - Transports the boxes to the Suspense Wall and places on the corresponding shelving unit.
- (8) If any inter-office mail is also on the tower, the clerk disperses it to the correct teams. They also pick up any outgoing mail or tax examiner corrections from the teams.

3.21.263.6.2.3.2
(12-11-2018)

Batching Function

- (1) ITIN Clerical receives most ITIN mail already batched from the RCO ITIN Batching Function. The mail described below is routed directly to ITIN Clerical for batching. The quantity in each batch of work depends on the sort. Local management or the ITIN Policy Section must approve any deviation. ITIN Clerical will batch work as shown in the table below:

If...	Then...
Responses to Form 14415	<ul style="list-style-type: none">• Pull associated case from the suspense wall• Check DLN and name for correct match• Staple to suspended case• Batch in quantities of 25 <p>Note: If no response is received within 65 days, flag for lead to process as R 99.</p>
Form W-7 Application with Form 3870, Request for Adjustment, ID, and tax return attached	<ul style="list-style-type: none">• Batch as Form W-7 (or Form W-7 SP if applicable) with Tax Return• Batch in quantities of 25

If...	Then...
Faxes	<ul style="list-style-type: none"> Received date is the date on the top of the fax and a date stamp is not required. Batch as correspondence. <p>Form 4442 has its own category.</p> <ul style="list-style-type: none"> New Form W-7 applications received by fax are not accepted. Mail a local letter back to the mailing address on Form W-7 advising the applicant that the faxed application is not acceptable. The faxed application may then be classified. <p>Faxed applications from Gaming Commissions (casinos) are accepted. Place in basket to be worked by designated area.</p> <ul style="list-style-type: none"> Refer Form W-7 with Form 1040-C received from TAC offices to your Lead/Manager to be delivered to the designated group for expedite processing

(2) Batch CP 566 notice responses as follows:

- Using the Suspense logbook, sign out a box of CP 566 to be batched.
- For a Family Pack, edit the number of CP 566s on the bottom left corner of the CP notice in the family pack.
- Separate Form W-7 with and without tax returns.
- Ensure supporting documentation is associated (pulled from the suspense wall) to the correct CP 566 (check the DLN and name to ensure it matches the CP 566 letter).
- Batch in groups of 25.
- Place in a 2-inch folder. Complete the batch slip including checking **CP 566** and writing the earliest received dated. See Figure 3.21.263-2.
- Batch undeliverables separately with the batch slip marked “undeliverable”.
- Add the designated color card behind the batch slip and edit the word “undeliverable” (if applicable) to distinguish it from the regular CP 566 inventory.
- Complete Inventory Sheet. See Figure 3.21.263-1.

Additional sorting guidelines for batching CP 566 are as follows:

If...	Then...
CP 567 is attached with the same DLN and a more current date,	CP 567 takes priority. See IRM 3.21.263.6.2.1.5.
CP 566 is part of a family pack and the other members of the family pack are in status other than suspense (CP 565, CP 567 etc.)	CP 566 takes priority as it will need to be pulled from the suspense wall.
CP 566 is part of a family pack and the CP 566 is marked as undeliverable,	Remove the family pack from the batch. Note: If the family pack consists of both regular and undeliverable CP 566, then batch as regular.
CP 566 does not have a DLN	Place at the end of the batch or in several batches if a large volume. This requires research by a tax examiner.
CP 566 DLN begins with a "98"	This refers to a Philadelphia case and will not be on the suspense wall. Place at the end of the batch prior to CP 566 notices without a DLN.

- (3) Form 4442 is an internal referral entered in RTS as Form 4442. Form 4442 can be received in paper or fax form. Most Form 4442 are faxed directly to the ITIN Tax Examiner area and they batch the Form 4442. Date stamp paper Form 4442 and batch as "correspondence".
- (4) Secure a batch cart for each unique category which will hold up to 21 individual batches. Follow the steps in the table below to complete each batch.

Step	Action
A	<ul style="list-style-type: none"> Place a completed batch in a separate 2-inch folder (Document 6982). Attach a completed batch slip to the short open side of the folder and secure with a rubber band. Complete the batch slip with the volume, your SEID, team number, batch creation date (date you are batching), earliest received date (check dates on Form W-7), batch category or type of work. See Figure 3.21.263-2. <p>Note: Only complete line entries on the batch slip that are related to the type of work being batched. Remember that some sorts are not separated into English and Spanish.</p>
B	Place folders on a batch cart.
C	Fill out the color card of the day with the current date, volume, batch sort, Julian date, and cart number. Tape it to the left corner of the cart.

(5) Follow the steps in the table below for end of shift work:

If...	Then...
The box you have is empty,	Remove the completed CP Box Slip and place it in the Completed CP Box Slip tray. Break the box down and recycle for future use.
The box you have is NOT empty,	Return the box to the tower to be completed by the next shift.

3.21.263.6.2.3.3
(02-16-2017)

Runner Duties and HUB

- (1) Designated clerks in the Clerical Units control the flow of incoming and outgoing mail. The designated clerk for each clerical unit is called the “runner”. The runner’s duties include the responsibilities in IRM 3.21.263.6.2.3.1, Control of Work Received and the following in the table below:

Responsibilities
Pick up all outgoing mail from the management assistants’ (MA) offices at 6:00 a.m. and 1:00 PM. Sort truck deliveries and distribute mail to the appropriate areas. Truck deliveries at 8:00 a.m., 10:00 a.m., 12:00 p.m., and 2:00 p.m. bring mail, baskets, and/or boxes of miscellaneous items.
Pick up documents from the top of the desks in the clerical sorting desks. Follow these steps: <ul style="list-style-type: none"> Place documents for returning to a tax examiner on the runner cart in the appropriate slot Deliver documents for filing on the suspense wall to the appropriate basket in the suspense wall area. <p>outs, and R 98s to the appropriate area(s).</p>
Walk through the clerical and tax examiner areas per schedule and pick up mail that is being returned to the clerical unit while also delivering documents being returned to the tax examiners. Note: A “runner cart” is used to deliver mail. The cart has a labeled slot for each tax examiner team for documents being returned to that team.
Perform a quick sort of all documents picked up from the tax examiner teams. Do this by sorting through and pulling out the following documents and taking to the designated area: <ul style="list-style-type: none"> Outgoing Mail (put in the shipping and receiving tower for outgoing mail) Cases needing status sheets (put in baskets by computers) 1040’s for routing to the pipeline (give to the Lead to distribute)
Prepare blue cart covers for sending to Submission Processing (SP) as needed
Send empty carts back to SP as needed. Note: During peak season when 2 clerical teams are in place, each team will designate a runner. The lead or manager designates the times for completing the runs.

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- (2) When the work leaves the initial ITIN clerical point known as the shipping and receiving area (previously called the HUB), it is placed in the CP batching area or the tax examiner staging area. The person working the shipping and receiving area is responsible for duties listed in IRM 3.21.263.6.2.3.1, Control of Work Received, as well as the following:

HUB Responsibilities
<p>Review the bundles of work located in the baskets on the tower in the shipping and receiving area. Baskets may include the following bundles that can be sent out:</p> <ul style="list-style-type: none"> • Copies of remittance (handled only by a designated work leader) • Domestic with/without remit • Envelopes domestic/foreign • Internal & interdepartmental mail • International with/without remit • IRSN (or primary) reject with/without remit • Refiles and attachment alerts (can be combined) • Refiles with tax returns • State returns • Statute returns <p>Note: The basket includes bundles of 50 as well as smaller bundles. It is not necessary to combine smaller volume bundles.</p>
<p>Prepare the items for shipment by:</p> <ul style="list-style-type: none"> • Removing the bundles from each basket on the Release Tower. • Verifying the type of work that is circled and the volume indicated on the cover sheet. • Recording the total number of each bundle being sent out on the Release Tower log. • Placing items being sent to RCO Batching on a batching cart (large volumes of work). • Gathering individual or multiple bundles going to the same destination, placing in individual boxes, and then placing on a tower • Attaching a routing slip with the appropriate destination (stop number) to the cart or on each box • Placing a blue cart cover on the batch cart
<p>Wrap each tower with the clear plastic wrapping.</p>
<p>Take the Release Tower log to the lead, manager or authorized individual to be entered into the daily report.</p> <p>Reminder: If more towers are needed, notify the lead or manager.</p>

3.21.263.6.2.3.4
(09-10-2024)

Handling of Batch Cart After Technical Review

- (1) Tax examiners (TEs) perform various types of technical review including document certification and RTS entry.
- (2) Following the TE Identification Document Certification (IDC) process, ITIN Clerical Unit performs additional steps including:
 - Personally Identifiable Information (PII) Verification
 - Stripping return document envelopes
 - Removing and filing the *Cart Inventory Control Sheet* labeled “certification”
 - Releasing the work

- (3) Following TE RTS entry, ITIN Clerical Unit performs additional steps including:
 - Printing Status Sheets
 - PII Verification (for inventory that did not route through the IDC process)
 - Stripping the work
 - Sorting the work
 - Releasing the work
- (4) This section provides guidance for the clerical staff after assignment of the initial Form W-7 status and completion of the batch by the technical area.

3.21.263.6.2.3.5 (02-24-2015) Printing the ITIN RTS Status Sheets

- (1) After Form W-7 is processed on the ITIN RTS, a final status is assigned to each application. The status information and associated DLN appear on the related Status Sheets that are generated by RTS and are printed by designated clerks and associated with the application. The following information provides guidance on printing and associating the Status Sheets from RTS.
- (2) Access the batch in RTS via IRM 3.21.263.9.2.5, *Inventory Tracking Search Screen*, using the batch number as the primary search criteria. Click Submit. When a search result is generated, click on the view link in the search results table to be directed to the *Inventory Tracking View Screen*, see IRM 3.21.263.9.2.2. Go to the "Reason for Change" field. If Batch Quantity is different from Batch Quantity Completed, select Batch Quantity and click the Edit Batch button. Change the quantity and click Submit.

Note: If the undeliverable (UND) batch had no actions taken, change the batch volume to zero to delete the batch. Give the actual batch count (zero) to the lead so that adjustments to the inventory receipts can be made.

Continue with (3) if printing all of the status sheets for a batch. If printing a single status sheet, go to file and select "Print Preview". Click on the arrow keys to view each status sheet. Click the "Print" button to print. If only printing the current page, select "Current Page" on the page range menu and then click print again. If printing more than one page but in consecutive order, select "Pages" on the page range menu, enter the page number range (e.g., 15-20) and click "Print".

- (3) If the Batch Quantity is the same as the Batch Quantity Completed, select "Batch Print" and then click the "Edit Batch" button.
- (4) Click on the Print button. The Final Status Sheets will generate.
- (5) On the upper left corner of your screen, click File and select Print to print the Final Status Sheets which completes the batch in RTS.

Reminder: Before printing the Final Status Sheets, ensure the footer has been deleted in Page Setup.

3.21.263.6.2.3.6 (01-01-2021) Strip/Sort Process

- (1) Sign out a batch from the strip/sort cart. Enter your Single-Entry Identifier (SEID) and the time you remove the batch on the strip/sort log located on top of the cart.

3.21 International Returns and Documents Analysis

(2) Batch numbers are printed on the Batch Cover Sheet that is attached to the folder. Verify the status sheets attached belong to the batch in hand before continuing with processing. The batch number is an eleven- digit number that is comprised of the following elements:

- a. Position 1-3, Julian Date
- b. Position 4-5, File location, i.e., 20 =Austin
- c. Position 6-8, Batch Cart Number
- d. Position 9-10, Slot Number
- e. Position 11-14, Year (prior to April 25, 2016, this is position 11 only)

Note: If you get a batch without status sheets, keep everything together in the folder and give to the lead. The batch will need to be reprinted.

(3) Associate each **FINAL** Status Sheet to the corresponding Form W-7.

- a. Compare and verify against the Form W-7:
 - Document Locator Number (DLN)
 - Date of Birth (DOB)
 - Name spelling, first, middle and last (see IRM 3.21.263.6.3.5.3).
- b. If items match, staple Status Sheet to the Form W-7 in the upper left-hand corner.
- c. If any listed item does **NOT** match, prepare a Tax Examiner Action Sheet (TAS) and return to the Tax Examiner (TE) for verification. Leave the envelope attached.

If a correction is needed...	Then...
Such as a name, DOB, missing edits on 1040, etc. AND you have a TE SEID present,	Send back to the TE. Fill out a TAS. Enter: <ul style="list-style-type: none"> • TE SEID • TE team number • Issue Requiring Corrections • Batch number • Date • Your SEID • Your team number (TE SEID can be found on status sheet, batch cover sheet, sign out sheet, or their SEID Card.)
For strip/sort from Secondary Review Team (SRT), TE correction without a SEID, loose Form 1040 without edits, or a loose W-7 or correspondence without a batch number AND you do not have a TE SEID present,	Send to the Inter Office Sort (IOS). Fill out a TAS. Enter: <ul style="list-style-type: none"> • IOS • Issue Requiring Corrections • Batch number • Date • Your SEID • Your team number

If a correction is needed...	Then...
You have TE SEID AND no team number,	Ask Lead to look up the team number

- (4) Detach any forms attached to the W-7 that have been classified by the TE with a large red **C**. Check IRM 3.21.263.6.2.3.8 for information on documents that may or may not be classified.
- (5) Refer to IRM 3.21.263.6.2.3.7 for required action based on the final status of the application and IRM 3.21.263.6.2.3.8 for additional clerical strip/sort guidelines.
- (6) Check for a date stamp when a prior year return or a current year return is received after 4/22/cycle (CY). If no date stamp is present, complete a TAS to return to the TE for correction.
- (7) Sort documents in the following categories.

Caution: Only identical tax returns of the same year should be stapled together.

Sort Category	Description/Required Actions
Domestic Returns	<p>Verify it is a domestic return. Check for a domestic address and that there is no Form 2555, Foreign Earned Income attached. When Form 3471-E is attached, ensure the RPD is edited on Line 4.</p> <p>Separate with/without remittance.</p>
International Return	<p>Verify it is an international return by checking for:</p> <ul style="list-style-type: none"> • International address • Form 1040-NR • Form 1040-NR-EZ • Form 1040-PR • Form 1040-SS • Form 2555, Foreign Earned Income • Dual status designation • Negative of bracketed number on Line 21 of the tax return <p>When Form 3471-E is attached, ensure the RPD is edited on Line 4</p> <p>Separate with/without remittance.</p>

Sort Category	Description/Required Actions
Internal Revenue Service Number (IRSN) Rejects	<p>Include all types of returns, i.e., Form 1040-X, Domestic and International returns (as well as with/without remittance, RPD for Domestic, International and IRSN Reject).</p> <p>Separate with/without remittance</p>
Refile (Baskets on the tower)	<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 Attachment Alerts, CPs, Correspondence, Undeliverables, Undeliverable CP 566s and R 99</p>

- (8) Separate all sealed envelopes into domestic and international mail.
- (9) Any applications without a corresponding status sheet, attach a TAS requesting a batch number and give to your Lead. If part of a batch, provide the corresponding batch number and place the applications in the designated area.
- (10) When stripping and sorting Forms W-7 with and without tax returns, each batch requires a file and suspense folder. Once the batch is stripped and sorted, place all individual files containing assigned and rejected Form W-7 applications with attached status sheets in DLN order in a 2-inch (Q) folder and files containing suspended applications in a 1-inch (F) folder in DLN order.

Exception: When stripping and sorting CPs, Correspondence, Undeliverables, and R 99s, a file and suspense folder is not required. Return bundle to slot on the cart.

- (11) Use the table below to prepare file folders.

If...	Then...
Assigned/Rejected Applications (2-inch folder)	<ul style="list-style-type: none"> • Write the DLN, without the last three numbers, on the short side of the folder in the "lip" area using the designated color marker as shown: 20/294/000/000. Caution: If you make a mistake when writing this information, do not write over, scratch out or cover with white-out. Discard and prepare a new 2" folder. • Detach the batching slip and write your SEID number in legible block letters on the folder using the designated color marker. • Send refile applications with status sheets that do not match the DLNs in the batch to Files. This can include Attachment Alerts, CPs, Correspondence, Undeliverables, Undeliverable CP 566s and R 99s. Do not keep family packs stapled together. These applications will not be in a folder. • Place all the assigned/rejected Form W-7 in individual DLN order. Do not keep family packs stapled together.

If...	Then...
Suspended Applications (1-inch folder)	<p>Use the batch cart inventory card, Form 10194, to determine the color of the suspense folder.</p> <ul style="list-style-type: none"> • Write the DLN (without the first and last 3 digits) from the status sheet vertically on the left side of the card as shown: 94/000/00, using the designated color marker. • Print your SEID on the right side of the card horizontally using the designated color marker. <p>Caution: If you make a mistake when writing this information, do not write over, scratch out or cover with white-out. Discard and prepare a new inventory card (Form 10194).</p> <ul style="list-style-type: none"> • Align the card with the “lip” on short side of the folder so it is visible on the wall. Staple the card at the top and bottom of the folder. • Place multiple suspense cases in DLN order. <p>Exception: If a family pack suspends, keep it staggered and stapled together in this order: suspended Form W-7 first, assigned/rejected Form W-7 behind them, and leave tax returns and Form 2848 attached where they are. Stagger so multiple applications are apparent with each Form W-7 visible. Tax returns should be attached and staggered in descending order with the oldest in front. See Exhibit 3.21.263-44.</p> <ul style="list-style-type: none"> • Pull any suspense case that does not match the DLN sequencing of the batch being worked. If a family pack has suspended cases with DLN’s out of sequence, refer to your Lead for a DLN cross-reference.
Second Review Team (SRT) Flagged Applications (Orange/Red Flags)	Attach Status Sheet to the corresponding Form W-7. Route entire case with documents to SRT.

(12) Count the Form W-7 in the assigned and rejected folder. Write the count on the short-slanted side of the 2” folder in red erasable ink.

(13) Count the Form W-7 in the suspense folder. Write the count on the back of the colored 10194 card in red erasable ink.

(14) Count each Sort and complete a sorting cover sheet.

- Circle the correct Sort
- Edit the count (50 max)
- Edit SEID
- Edit team number
- Edit date

Bundle work and return to the cart

- (15) Sign in the completed batch on the Strip/Sort log; enter time returned.
- (16) Count domestic and international envelopes into separate bundles of no more than 25. Deliver to the designated baskets on the Release Tower.
- (17) Place all TE corrections in designated area.

3.21.263.6.2.3.7
(01-01-2025)

**Final Status
Determination Used in
Strip/Sort Process**

- (1) Stripping actions for each application are based on the final status of Form W-7.
- (2) Do not separate application packages with the purple Patterns and Trends Identification Desk (PTID) referral form and process as follows:
 - a. Associate the Status Sheet to each Form W-7 application
 - b. Stagger Form W-7 applications with 1040 tax returns. Stagger multiple applications so each Form W-7 is visible. Tax returns should be attached and staggered in descending order with the oldest in front. See Exhibit 3.21.263-44.
 - c. Keep the envelope with the case
 - d. Do **NOT** staple the cover sheet but attach it with a paper or binder clip.
- (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	<ul style="list-style-type: none"> • Ensure a final status sheet is printed for every Form W-7, CP 566, correspondence, or Form 14415 when needed. • Ensure the name control is underlined in red ink, the Individual Taxpayer Identification Number (ITIN) and Document Locator Number (DLN), when applicable, are edited in the designated Taxpayer Identification Number (TIN)/DLN areas on: <ul style="list-style-type: none"> • All tax return(s) • Form W-7 applications • Form W-7 renewals if ITIN is not listed by the applicant • CP 566 • Form 14415 • External CP notices • Items for internal routing such as Form 2848 Power of Attorney and Declaration of Representative, Form 3949 Information Report Referral, and Form 4868 Application of Automatic Extension of Time to File U.S. Individual Income Tax Return • Check copies with accounting DLNs (primary ITIN and name control plus the primary name if the name on the check is not the primary's -underlining the name control on the check copy is not required). • Remove all Form 1040 related forms, schedules or correspondence from the Form W-7 • Attach all IRS forms to the latest federal tax return, such as: <ul style="list-style-type: none"> • Form 3949 • Form 4868 • Form 8822 • Form W-7 edited as W-7A • Schedules • IDRS CP notices • IRS letters/taxpayer correspondence concerning other than ITIN issues • State tax returns to the latest federal tax return. • Ensure identical copies of tax returns are attached to the original tax return • See IRM 3.21.263.6.2.3.8 for Form 2848/8821 • If no return is enclosed, take the items listed in "D" above to the appropriate area to be routed per the Document Routing Guide <ul style="list-style-type: none"> • Keep all documents for the same TIN together • The Tax Examiner (TE) should have completed all Form W-7/tax return annotations • Ensure all persons listed on the tax return have a TIN (i.e., ITIN, SSN), or ITIN Reject, or NO W-7 edited next to their name. • If ID copies are enclosed for which no Form W-7 is found, ensure the TE edited the copies with a large red "C" across the page to classify. • If ID copies with the TE ID stamp are enclosed, ensure the TE edited the copies with a large red "C" across the page to classify. • If Tax Examiner actions were not completed and annotated properly, <ul style="list-style-type: none"> • Pull from the batch • Complete Tax Examiner Action Sheet (TAS)

If Final Status Page is...	Then...
	<ul style="list-style-type: none"> • Ensure Form 3471-E is attached with Return Processable Date (RPD) edited on line 4 on all prior year (PY) or current year (CY) returns received on or after 04-23. See IRM 3.21.263.6.10.6 for RPD criteria. • Ensure applicant's envelope, if present, is attached to the tax return if it does not have 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, pay stubs, and bank statements) to the applicable year's tax return. • Detach Form 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 check copy with an Accounting DLN and an ITIN, stamp with assigned 3-digit PII stamp, and route to the Accounting Function. All scanned check copies must be securely stored until ITIN receives acknowledgement of receipt by the Accounting function, then classify once the storage period expires. • If working correspondence with several associated DLNs: <ul style="list-style-type: none"> • Attach the final status sheet to the first DLN and letter • File the remaining family status sheets directly behind the first DLN • If working CP 566s: <ul style="list-style-type: none"> • Attach the new status sheet to the original application if one is present • Attach the status sheet to CP 566/ Form 14415 • Classify any form edited by the TE with a Large C. • Take any CP 566 still in suspense status with a Clerical Action Sheet (CAS) attached to the Refile to the Wall basket • Forward Form W-7 (loose or with a folder) 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. • Classify copies of ID containing a TE ID stamp that are marked with a large red "C" across the page.

If Final Status Page is...	Then...
Suspended	<ul style="list-style-type: none"> • Keep all Forms W-7 associated with the Family Pack regardless of their current status. <ul style="list-style-type: none"> • Place all suspended applications in DLN order, • Place cases with final status in DLN order, • Stagger multiple applications so each Form W-7 is visible. Tax returns should be attached and staggered in descending order with the oldest in front. See Exhibit 3.21.263-44. • Do not detach tax return(s) unless: <ul style="list-style-type: none"> • Final TIN disposition is noted for all parties listed on 1040 when multiple 1040s are present, • Statute 1040: when the final TIN disposition for primary and/or secondary, and the dependents are the only suspended cases. • Staple Form 3471 E facing outward to the back of each tax return (except for 1040-X) attached to suspense cases. See IRM 3.21.263.6.10.6 for attachment. • For applications flagged per local procedure, the letter and ID(s) will be inside an interoffice envelope (Holey Joe). Ensure Holely Joe is securely attached to the application package. • Check copies with accounting DLNs should be edited with the primary's valid TIN if present. If the edit is missing, attach a TAS and return to the tax examiner. • Leave any check copies, Form 2848, External CPs, or IRS Letters attached to the application until the primary ITIN is either assigned or rejected. • If Form 4868 is present and missing the edit ITIN to be Requested in the TIN field for the primary, no similar statement is present, or their TIN field is blank; attach a TAS and return to the tax examiner. If Form 4868 is present and an edit is not required, detach and take to the appropriate area to be routed per the Document Routing Guide.

If Final Status Page is...	Then...
Rejected	<p>Until further notice, sort all blue tagged (R 98) cases in DLN order to await replies.</p> <ul style="list-style-type: none"> • Follow Assigned Status procedures and the steps listed below. • W-7 renewals: Ensure the tax return TIN box is filled out. <ul style="list-style-type: none"> • If it is not, look at Form W-7, Line 6f for information. If present on Line 6f, fill out a TAS for TE corrections. • If the tax return TIN box has the same number as Line 6f, no edits are required. • No DOB is required • For any rejected primary or secondary applicant with a Schedule SE, ensure the applicant's Date of Birth (DOB) is edited in the upper right margin of the return. Route to Entity for IRSN assignment. • Check copies with accounting DLNs should be stamped with assigned 3-digit PII stamp and edited as follows: <ul style="list-style-type: none"> • Primary TIN (secondary TIN if the primary does not have a valid TIN), OR • ITIN Reject and the primary or secondary ITIN DLN if neither has a valid TIN • Process Suspense Duplicates as follows: <ul style="list-style-type: none"> • 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 CAS annotated with the DLN of the related Suspense case will be attached. • Keep all 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. • Leave original supporting identification document(s) attached to the Suspense Duplicate application even if in an envelope. • Forward returns with DOB edited next to the primary or secondary applicant's TIN box to Entity with all attachments.

If Final Status Page is...	Then...
Hard Reject (CP 574)	<p>Form W-7, supporting documents and the tax return will be in an envelope prepared by the TE. The Final Status Sheet will indicate Hard Reject and all applications in this status will have a CP 574 Notice.</p> <ul style="list-style-type: none"> • Associate each notice to the correct Form W-7 • Place on top of the W-7 • Ensure nothing is edited on the Form W-7 or tax return such as DLN, status indicators (R 17), etc., because these applications are returned to the applicant. • Ensure date stamps were circled out. • Ensure that the Identification Document Certification (IDC) form and associated document copies (marked with the TE ID stamp) are edited with a large red "C" across the page to classify. • The TE should have completed these actions, if not: <ul style="list-style-type: none"> • Pull from the batch, • Complete TAS, and • Place in the designated area • Classify IDC form and associated document copies (marked with the TE ID stamp) that are edited with a large red C across the page. • Return CP 574, Form W-7, and tax returns to the envelope (Family packs will be placed in one envelope for Hard Reject Applications). • Place status sheet with nothing attached in DLN order with the other Status Sheets in the batch. • If every application in the pack is not in HR status, fill out a TAS and return to the TE.
Hard Reject status 2 (CP 574) Flagged	<p>Obsolete - Return any Form W-7 applications in Hard Reject 2 status to the TE.</p> <p>Hard Reject 2 status is awaiting the taxpayer response. These applications are flagged by the TE for special handling. The TE generated Form 14413(s) for incomplete responses received for suspense notice 14415 (see IRM 3.21.263.5.6). The Final Status sheet will indicate Hard Reject status 2 (HR 2) for all applications in this status and these will have CP 574(s) generated.</p> <ul style="list-style-type: none"> • Detach envelope(s) and send to the applicant and the Certifying Acceptance Agent (CAA) (if applicable). • 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. • Mail out Form 14415 or Form 14413.

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If Final Status Page is...	Then...
Pending	<p>The application is incomplete and must be worked by the TE teams before a batch can be completed.</p> <ul style="list-style-type: none"> When printing the final status sheets, sometimes the first page printed is a list of pending Form W-7. Place listing on top of the batch folder and give to the lead to return to the TE's team lead.

(4) Cases in R 99 status are pulled daily from the Suspense wall and placed on a cart for strip/sort. Sign out one batch at a time by listing your SEID, the time and your team number. Process final status Reject R 99 application packages as follows:

- Edit "R 99" in red ink in the top left corner of the application on the **Status Sheet**. The status sheet shows the previous Suspense Status.
- Circle out any other status codes present.
- If blank, stamp or edit "ITIN Reject" in the TIN area of any attached return next to the applicant's name.
- For any rejected primary or secondary applicant with a Schedule SE, ensure the applicant's Date of Birth (DOB) is edited in MM/DD/YYYY format next to the TIN box and the name control is underlined in red ink. Route to Entity for IRSN assignment.
- For renewals, check Line 6f on Form W-7:
 - If the tax return TIN box is blank and information is on Line 6f, fill out a TAS for TE corrections.
 - If the tax return TIN box is not blank and the number is the same, no edit is necessary.
 - Do not white-out or circle the pre-typed number; leave as is
 - No DOB edit is required
- For HR 2 (obsolete):
 - Circle out "HARD REJECT"
 - Stamp "ITIN REJECT" on the Form W-7
 - Stamp the TIN box on the tax return "ITIN REJECT"
 - Remove the local flag.
- For R 99 cases previously tagged red or orange by local procedure:
 - Edit tax return and Form W-7,
 - Do not separate,
 - Leave Holey Joe containing *Form 14433* and envelopes with identity documents with application package
 - Return to the Secondary Review Team (SRT)
- If Form 2848 or Form 8821, is not edited with the "ITIN", "ITIN Reject" or "No W-7" in the TIN area, edit.
- Stamp check copies with assigned 3-digit PII stamp and, if a check copy is not edited with an ITIN or "ITIN REJECT" and the DLN, edit as follows:
 - Primary TIN (secondary TIN if the primary does not have a valid TIN), OR
 - ITIN Reject and the primary or secondary ITIN DLN if neither has a valid TIN

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- Ensure copies of ID for which no Form W-7 is enclosed are edited with a large red “C.” If not, edit and classify.
- Ensure copies of ID marked with a TE ID stamp are edited with a large red “C”. If not, edit and classify.
- Attach all IRS forms such as 3949, 4868, 8822, Form W-7 edited as W-7A, schedules, IDRS CP notices, IRS letters/taxpayer correspondence concerning other than ITIN issues, and state tax returns to the latest federal tax return.
- See IRM 3.21.263.6.2.3.8 for Form 2848/8821.
- If no return is enclosed, take the items listed in the preceding sentence to the appropriate area to be routed per the Document Routing Guide, keeping all documents for the same TIN together.
- Attach Form 3471 E (Edit Sheet) only to R 99 applications where the return requires a RPD.
- Edit the R 99 report date as the RPD onto Line 4 of Form 3471 E. See IRM 3.21.263.6.10.6.
- Enter your completed time and the count of your batch in the cart inventory log.

3.21.263.6.2.3.8
(07-14-2022)

Additional Strip/Sort Guidelines

- (1) Listed below are additional stripping guidelines for the Clerical Unit. When no federal tax return is present, route any forms not listed below such as Form 1040-ES and Form 4868, schedules, IDRS CP notices, IRS letters/taxpayer correspondence concerning other than Individual Taxpayer Identification Number (ITIN) issues, and state tax returns to the appropriate area per the Document Routing Guide. Keep all documents for the same Taxpayer Identification Number (TIN) together.

If...	Then...
E-20 confidential envelope containing original ID or copies certified by the issuing agency is present,	Detach for routing to the designated ITIN team for processing.
Form 9856, is present,	Only leave attached to documents being routed to Document Retention (Files). Detach from any processable tax return(s) or document(s) being routed to other areas of the IRS.
Loose Income Substantiating Document(s) are received after the tax return has been released to the pipeline,	Route document(s) to Document Retention (Files).

If...	Then...
Discovered Remittance (Live negotiable check)	<p>Bring remittance and all related forms to a lead/manager. The lead/manager will complete the appropriate remittance paperwork and then place in designated remittance collection box for processing and routing by the remittance coordinator.</p> <p>Note: If Form 1040-ES or Form 1040-ES (NR) is attached, ensure the TIN field for the primary has one of the following:</p> <ul style="list-style-type: none"> - a TIN - "ITIN to be Requested" if no similar statement is present or their TIN field is blank - "ITIN Rejected"
Any Form W-7 package flagged for referral to ITIN areas such as Secondary Review Team (SRT) or Patterns and Trends Identification Desk (PTID) is present,	Detach for routing to appropriate ITIN areas
Form 1725 is attached to documents,	Forward Form 1725 with the attachments to the appropriate area per the Austin Campus Document Routing Guide. If multiple Form 1725 are addressed to the same area, detach the individual Form 1725 and combine the documents in groups of no more than 12 documents behind a single Form 1725.
Any application contains documents (such as Form W-7 and CP 566) with different Document Locator Numbers (DLNs),	Place the Status sheet for the most current application on top and related sheets behind it.
Any form that has a daily flag (as determined by local management).	Give to your lead for handling.

- (2) If a Form 2848 or Form 8821 is attached refer to the table below for further processing guidelines.

3.21 International Returns and Documents Analysis

- a. Keep Form 2848, Form 8821, and any related general power of attorney together.
- b. Keep all pages of Form 2848 together. Some Form 2848 have more than two pages.
- c. Classify the Form 2848 if:
 - Form 2848 is annotated “No W-7” in the area of Line 1 on Form 2848 or if
 - The TIN area is blank and no Form W-7 is attached for the Form 2848 taxpayer.

If...	Then...
Form 2848 with annotation “Form W-7”,	Attach Form 2848 to applicable Form W-7 application and continue processing (files).
Form 2848 with annotation “Form 1040”,	Attach the Form 2848 to the related federal tax return and send for pipeline processing if an ITIN or ITIN Reject is annotated in the TIN area of Line 1 of Form 2848
Form 2848 with annotation “Form 1040” or “Form W-7 and Form 1040” but no return is attached,	Detach Form 2848 and route per the Local Routing Guide.
Form 2848 with annotation “Form W-7 and Form 1040”,	Edit “POA Detached” in upper left corner of Form W-7 and continue processing application. Attach the original Form 2848 to the related federal tax return. If multiple copies of the same Form 2848 are sent, keep all copies together.
Form 2848 with annotation “Form W-7, Form 1040” attached to external CP notice,	Edit “POA Detached” in upper left corner of Form W-7; attach original Form 2848 to external CP and take to the designated area to be routed per Local Routing Guide.
Form 2848 with annotation “Form 1040” attached to external CP notice,	Attach original Form 2848 to external CP and take to the designated area to be routed per Local Routing Guide.
Form 8821 annotated “Form 1040 and Form W-7”,	Attach the original Form 8821 to the related federal tax return and send with Form 1040 for pipeline processing. Do not attach a copy to the Form W-7.
Form 8821 annotated “Form W-7”,	Attach Form 8821 to application and continue processing.

If...	Then...
Form 8821 annotated "Form 1040" or "Form W-7 and Form 1040" but no return is attached,	Detach Form 8821 and route per the Local Routing Guide.

- (3) If applicant is in final status and Form 2848 or 8821 is not edited with the **ITIN**, "**ITIN Reject**", or "**No W-7**", complete Tax Examiner Action Sheet (TAS) for correction.
- (4) An annotated large red "C" is deemed classified waste and should be properly discarded. If the Technical Unit has classified any of the items below, refer to your lead/manager. Do **not** classify the following:
 - Original supporting documents. If in doubt, treat as original.
 - If an envelope has a "**C**" written on it and contains an original ITIN card(s), the ITIN card(s) should be destroyed as they are no longer needed.
 - Any attached tax return (Form 1040, etc.) or,
 - Form 2848, Power of Attorney and Declaration of Representative (POA),
 - Form 8821, Tax Information Authorization (TIA)
 - Any cases from the Suspense Wall
 - Form 4442 (Except if no action taken by tax examiner and marked classified ("C"))
 - Form W-7 unless Form is blank. See IRM 3.21.263.6.3.2
 - IRS forms or notices from outside of ITIN

3.21.263.6.2.3.9
(09-12-2024)

**Personally Identifiable
Information (PII)
Verification**

- (1) Designated clerical employees are responsible for ensuring identification document(s) are returned to the person(s) listed on the Form W-7(s). Applications with original / CCIA documentation that was reviewed prior to RTS entry and returned to the taxpayer will include document copies with an Identification Document Certification (IDC) form.

Note: Applications from ID certification carts with an orange flag will not include the IDC form and do not need PII verification until after RTS entry. Leave these in the batch for TE processing.

- (2) These employees will ensure the applicant's name, identification document(s) and mailing address are correct using the following:
 - a. Form W-7 Line 1a for name and Line 2 for mailing address
 - b. Identification document(s) (ID)
 - c. *Form 14433*
 - d. Self-Addressed Stamped Envelope (SASE)
 - e. Prepaid Envelope (e.g., FedEx, UPS, etc.)
- (3) If the IDC form is present, also ensure the following:
 - a. Legible copies of original / CCIA documents in the return envelope are present,
 - b. First, middle, and last names on the IDC match Form W-7 Line 1a,
 - c. DOB on the IDC form matches the DOB on Form W-7 Line 4,

3.21 International Returns and Documents Analysis

- d. Comments are present on the IDC when a Self-Addressed Stamped Envelope (SASE) or prepaid envelope (e.g., FedEx, UPS, etc.) is used.
- e. No documents are found in the bundled Holey Joes.

Note: If documents are found in the Holey Joes, associate the document(s) with the appropriate Form W-7 application(s) and return the packet for correction.

(4) Verify the contents of each envelope:

- a. Verify the name on the ID(s) matches the name on the attached Form W-7(s). See IRM 3.21.263.6.3.5.3.
- b. Verify the name is correct on the *Form 14433* using the Form W-7.
- c. Verify address on envelope is correct using the Form W-7.

Note: An address change may be found on the Form 8288, CP 566 or Correspondence.

(5) Self-Addressed Stamped Envelope (SASE) envelope:

- a. Verify the name on the ID(s) matches the name on the attached Form W-7(s). See IRM 3.21.263.6.3.5.3.
- b. Verify the name is correct on the *Form 14433* using the Form W-7.
- c. Accept name and address on the envelope as provided by the ITIN applicant.
- d. Ensure the envelope has a return address and postage.

(6) Prepaid Envelope (e.g., FedEx, UPS, etc.):

- a. Verify the name on the ID(s) matches the name on the attached Form W-7(s). See IRM 3.21.263.6.3.5.3.
- b. Verify the name is correct on the *Form 14433* using the Form W-7.
- c. Do not open or remove plastic name/address protective covering.
- d. Accept name and address on the envelope as provided by the ITIN applicant.
- e. Ensure the envelope has postage.

(7) If the name, ID, address, return address and postage are verified, stamp each correct *Form 14433* in the lower right-hand corner with your assigned PII verifier stamp, replace the IDs and the *Form 14433* in the windowed envelope, and seal the envelope. Ensure the *Form 14433* name and address are visible in the windowed envelope.

(8) Reassemble the Form W-7 application(s) and return them to the batch folder. Stamp the lower right-hand corner of the Batch Cover Sheet with your assigned PII verifier stamp once the entire batch has been reviewed. Return the batch to the appropriate cart slot for further processing.

(9) If any discrepancies are identified, return the Form W-7(s) and envelope(s) to the team manager for correction in a manner as determined by local management.

- a. Complete a local PII Verification Potential Disclosure sheet for each envelope containing a PII discrepancy. Complete a Tax Examiner Action Sheet (TAS) and return the application to the tax examiner if an error other than PII is found.

- b. Place the unsealed envelope(s) containing the ID(s) and the *Form 14433* in an interoffice envelope. Attach the interoffice envelope to the Form W-7(s).
 - c. Associate the printed status sheet(s) with the case(s) in error, leave all remaining status sheets in the batch.
- (10) Do Not seal the envelope(s) for Form W-7 applications containing a flag for Secondary Review Team (red flag, orange flag, PTID), a Clerical Action Sheet
- #
- an interoffice envelope and attach to the Form W-7(s).
- (11) For incomplete batches, remove the affected DLNs from the batch and associate with the "Batch to Remain Incomplete" printout sheet. Place the unsealed envelope(s) in an interoffice envelope and attach to the Form W-7(s). Route applications as determined by local management.

3.21.263.6.2.3.10
(03-16-2023)
**Statute Return
Processing**

- (1) Original delinquent returns are returns received after the required or extended due date. The Statute Unit must process newly received delinquent returns and forms 1040-X with imminent statutes (that have expired or will expire in the current year) to determine if the return is an original delinquent or an amended return. If a tax return is for a tax year that is three years or more in the past, including domestic, international, and otherwise annotated returns, these are delinquent returns requiring expedited statute referral. For example, in processing year 2022, returns for 2018 and prior should be referred to the Statute Unit. Do not include "IRSN Rejects" as statute referrals but do refer those returns marked "copy". Statute cannot process a return without a TIN.

Exception: Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and process 2019 and prior year original tax returns. In addition, any 2019 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired. Statute 1040-X returns will continue to be routed to AM statute.

- (2) Applicants may attach multiple tax year returns to the Form W-7. When sorting completed tax examiner work, the clerical function must review the tax year on all attached returns and identify all statute returns (both balance due and refund returns). In most circumstances, the clerical function will be ensuring that a refund return is forwarded for processing timely to limit refund interest paid on a refund return.
- (3) The assessment statute expiration date (ASED) expires three years from the return due date or three years from the return received date, whichever is later. The refund statute expiration date (RSED) expires three years from the return due date or received date, or two years from the date the tax was paid, whichever is later.
- (4) When a delinquent return with an imminent statute is identified, ITIN Clerical will take the following steps:
- If the primary and secondary ITINs are assigned, then route the return to the Statute Unit.

3.21 International Returns and Documents Analysis

- If the primary or secondary ITIN applications are rejected, then route the return to Entity Control for further processing.
- If the primary or secondary ITIN applications are suspended, follow the normal procedure stripping process for the suspended applications. See IRM 3.21.263.6.2.3.7.

3.21.263.6.2.3.11
(04-24-2014)

Release of Work

- (1) Work that is released from the ITIN Clerical falls into two categories:

- Release Tower
- Cycle Control Unit (CCU) Tower

3.21.263.6.2.3.12
(03-16-2023)

Release Tower

- (1) The Release Tower consists of returns and return related documents that will be routed to the Austin Submission Processing Center.

- (2) The work is grouped in baskets on the tower based on the type of document and the destination/stop number as outlined below:

Batching - Stop 6054	Outgoing Mail	Files - Stop 6722	Extraction - Stop 6052	Entity - Stop 6182	Statute Returns - Stop 6824
<ul style="list-style-type: none"> • Domestic Form 1040 (including original Statute 2019 and prior) • Form 1040-NR (International Returns) <p>Note: Tax returns with remittance and without remittance may be place in the same box. Take separate counts for each category.</p>	Envelopes (USPS Mail)	<ul style="list-style-type: none"> • Form 9856 Attachment Alert • Re-files (volume required) 	State Returns	IRSN (ITIN Rejects) Note: Tax returns with remittance and without remittance may be place in the same box. Take separate counts for each category.	1040-X only

- (3) Empty the baskets of contents and record the volume on the Truck Departure Times (work released) Sheet in the appropriate time slot.

- (4) When releasing returns to Receipt and Control Batching the following rules apply:

- Bundle in groups of 50. Only the last bundle may be less than 50 if there is not a sufficient volume of documents available.
- Group the bundles together (i.e., rubber bands or binder clips). Do not use staples.
- Attach a Form W-7 Tax Return Batch Delivery Tracking Sheet to each box.

Note: During peak season a batch cart may be used instead of boxes due to high volumes. Attach only one cover sheet to the cart before wrapping.

- (5) Place documents going to Stop 6054 on a batch cart and documents going to Stop 6722 on a separate cart before wrapping the cart and routing to the dock area for pick up. Place state and statute returns and Form 1040-X in boxes with a routing slip that identifies the destination prior to placing on designated tower (with delivery label). Place outgoing/stop mail in mail baskets/tubs prior to placing on designated tower (with delivery label). Each tower must be wrapped and identified with a Routing Sheet to the Austin Submission Processing Center and placed on the dock for pickup.

Note: Do not place wrapped towers in the dock area earlier than 30 minutes prior to the dedicated run pick up time (6:30 a.m. and 1:30 p.m.). There are additional delivery and pick-up times throughout the day but live work can only be sent on the dedicated runs with a truck seal.

3.21.263.6.2.3.13
(07-25-2016)

**Cycle Control Unit (CCU)
Tower**

- (1) The CCU Tower consists of Files Folders (assigned and rejected applications) and Suspense Folders.
- (2) Refer to the guidelines outlined in the table below for Files Folders (Document 6982):

Review and Distribution of Files Folders
Ensure all batches have been stripped. Refer any batch that has not been stripped to your Lead.
Remove the Batch Cover Sheet if still attached.
Ensure the first 11 digits of the DLN number are written down the left side of the Files folder.
Ensure the SEID is written on the folder.
Ensure that all assigned/rejected Form W-7 in the folders have been counted and written on the short right side of the folder. If not, return the work to the sorter.
Ensure all Form W-7 in each batch have a status sheet attached. If not, refer to Lead.
Verify that all Form W-7 in each batch are in DLN order.

Review and Distribution of Files Folders	
<p>Check each batch and refer to your Lead the following for correction or routing:</p> <ul style="list-style-type: none"> Form W-7 with a DLN different from the DLN written on the left side of the folder. Leads will place in the basket labeled "Re-files" on the Release Tower. Form 1040. Ensure each name on the tax return has a TIN or status of "ITIN Rejected" or "No W-7" beside it. If not, refer to the lead. Leads will place Form 1040 needing no additional ITIN action on the Release Tower. Form W-7 without a status sheet. Leads will place in the designated basket, "Need Status Sheet". Batch number will need to be annotated and placed on the front of the Form W-7 so a Status Sheet can be reprinted. Original documents 	
<p>Upon completion, place the batched folders in a box (7-10 folders per box). When you have accumulated 24 boxes, place the boxes in DLN order on a cart, place the boxes starting at the bottom, right to left. Number the boxes "1-4", "5-8" "9-12". Turn the cart around and continue the process "13-24". The last 2 boxes (23 and 24) can be mixed type and out of DLN order but must be marked "MISC". Take the cart over to the CCU. Wrap the tower and mark it as going to "Files." Place the tower on the dock for pick-up.</p>	

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- (3) Suspense Folders are kept together and reviewed. Refer to the guidelines outlined in the table below for Suspense Folders.

Review and Distribution of Suspense Folders
Ensure the suspense card is securely attached to the folder, the DLN (minus the first and last three digits) is written down the left edge of the suspense card. and the SEID is written on the right edge of the suspense card.
Verify all Form W-7 in the batch have a status sheet attached.
Ensure that all suspended Form W-7 in the folder have been counted and that the quantity is on the back side of the 10194 with the SEID of the sorter. If this has not been done, return the work to the sorter.
Ensure all Form W-7 in each suspense folder are in DLN order.

Review and Distribution of Suspense Folders
<p>Check each batch and refer to your Lead the following for correction or routing:</p> <ul style="list-style-type: none">• Form W-7 that are suspended with a DLN different from the DLN written on the left side of the folder. These will be placed in the “suspense to be filed” basket. Family packs with multiple suspended Form W-7 in this category will be set up as “suspense crisscross”.• Form W-7 without a status sheet. Leads will place in the designated basket, “Need Status Sheet”. Batch number will need to be annotated and placed on the front of the Form W-7 so a status sheet can be reprinted. Do not separate family packs.• Form W-7 that are not a part of a family pack and have a status of Assigned or Rejected. These will be placed in a batch folder in the same cart slot if the DLN matches the DLN on the folder. If no match, it will be placed in the “Re-files” basket on the Release Tower.• Form 1040 series returns ONLY when a TIN, “ITIN Rejected”, or “No W-7” is edited beside each name.• Original documents <p>Upon completion of the review, the Suspense Folders are placed on the cart labeled the same to be filed on the Suspense Wall.</p>

3.21.263.6.2.3.14
(07-10-2023)

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[illegible]

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3.21.263.6.2.3.15
(10-01-2016)
**Control of Form W-7
Suspense Wall**

- (1) The Suspense Wall consists of Forms W-7 that require additional information before an ITIN can be assigned. The applicant is sent a CP 566 Notice and given 45 days to respond. The application is then held awaiting a response from the applicant and placed in a Suspense Folder. Suspense Folders are loaded on stripping carts before being delivered to the Suspense Wall area.
- (2) The ITIN Suspense Wall is maintained in DLN sequential order. English (20294/20296) and Spanish (20292/20298) applications are not separated on the Suspense Wall.
- (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.

3.21.263.6.2.3.16
(04-24-2014)
**Filing on the Suspense
Wall**

- (1) The Suspense Wall goes from right to left for filing purposes. When one row is full, then go to the next row, starting back on the right. When one section is full, go to the next section beginning again in the upper right corner. Because files are constantly being added and removed you will eventually need to begin again where the wall originally started. The wall area may need to be expanded if there is not enough room to accommodate new folders.
- (2) Loose Suspense Files come from mixed batches stripped or from corrections. You should be able to place these in folders already on the Suspense Wall. The following guidelines apply:
 - Locate the coordinating folder by checking the DLN (minus the last 3 digits).
 - Place the case inside. Be sure to maintain the DLN order of the status sheets.
 - Make a folder if no folder exists (i.e., batch had no other suspense files, file arrived at the wall before its original batch) on the wall for the file and place the folder on the wall in DLN order.
- (3) Loose Suspense Forms 1040 are tax returns that need to be attached with their suspense case. The returns should have a Clerical Action Sheet attached with the DLN and batch number written on it. The following guidelines apply:
 - Locate the file folder on the wall.
 - Locate the specific application it is associated with and attach to the Form W-7 or family pack. If multiple returns apply to an application, stagger the Form 1040 by year in descending order. See Exhibit 3.21.263-44.
 - Request a status sheet be printed (using the batch number and DLN of the associated Form W-7), if the file is not on the wall, and attach to the

3.21 International Returns and Documents Analysis

front of Form 1040 and place on the wall. It will remain on the wall until it is associated with the original Form W-7 or goes to R 99 status.

- Send requests for research for the batch number and DLN to the designated team if there is no DLN.

3.21.263.6.2.3.17
(01-04-2016)

Pulling Suspended Cases from the Suspense Wall

- (1) Designated clerks will pull cases from the Suspense Wall. Cases are pulled when a taxpayer response to CP 566 Suspense Notice or Form 14415 is received, a Form W-7 application package has a CAS with the DLN of the suspended cases, or the time frame to hold the suspense case has expired.
- (2) The following guidelines apply to pulling suspense cases from the wall:
 - Sign out a box and create another box for the notices that are found and associated with their suspense cases and attach the designated cover sheet indicating it is "Ready to be Batched".
 - Locate the suspended cases on the wall by the DLN provided on the notice. If suspense case is not located on the wall, write in red ink "N.O.W." and the current date on the notice or Form 14415.
 - Determine if the suspended case is a single application or part of a family pack. If a single, associate the notice/Form 1415 with the case using paper or binder clips. If part of a family pack, and you have a notice/Form 14415 to associate with all suspended cases in the family pack, pull the entire case off the wall. Otherwise, you will need to file all notices/Form 14415 that you have inside the folder with its corresponding suspense case. You will also need to place the designated color marker in the folder according to the day you do it. Each number represents a particular day (i.e., Monday = 1, Tuesday = 2, etc.).
 - Pull all cases that have expired their hold time and place in the yellow tag basket. Pull cases by number for the numbered day of the week that you are working. For example, on Monday, pull all folders having a "1" marker and batch them. On Tuesday, pull all folders with a "2" marker.
 - If the suspense case has a FIRPTA tag, associate it to the notice and place in the FIRPTA basket.
 - Place boxes of the notices that are "Ready to be Batched" on the Batching Tower for batching as suspense inventory responses.

3.21.263.6.2.3.18
(11-09-2018)

Reject Status 98, Hard Reject Status 2 Flagged 65 Day Purge, Reject Status 99 ITN 0099 Report, and Form 4442

- (1) Applicants in status R 98 are flagged to show when 65 days have elapsed. Daily:
 - Pull the W-7 applications and all related attachments 65 days old from the suspense wall.
 - Edit "R 98" in red ink in the top left corner of the application on the Final W-7 Status Screen page that is already attached. Circle out any other statuses present.
 - Stamp or edit "ITIN Reject" in the TIN area of any attached return next to the applicant's name and any Form 2848 or Form 8821 not previously edited.
 - Attach Form 3471-E, Edit Sheet and edit the 65th day as the RPD only for returns going to processing.
- (2) Applicants with Hard Reject status 2 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 edit "ITIN Reject" in the TIN areas next to the applicant's name on any attached return listing the applicant.
 - Attach Form 3471-E 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.
- (3) Applicants that are issued a Suspense Notice (CP 566) are given a time frame of 45 days to respond. If a response is not received within the allotted time, the Form W-7 systemically moves from Suspense Status to Reject Status "R 99" and will appear on the ITIN 0099 Report. The ITIN 0099 Report is printed daily by the Clerical Manager or designee. ITIN Clerical will take the following steps to address applications in "R 99" status:
- Review the report daily for applications that have moved from Suspense to Reject Status,
 - Pull the Form W-7 applications listed on the report and all related attachments from the suspense wall,
 - Highlight the DLNs on the report that are found. Write N.O.W. on the report next to the DLNs not found,
 - Place the pulled notices on an empty batch cart in bundles of 50. Pull empty folders from the Suspense wall. When the report is done or the cart is full, give the cart to the clerical lead. The lead will place a sign out sheet with the RPD date the same as the R 99 report date on the cart. The cart is now ready to strip.
- (4) Form 4442 - Inquiry Referrals
- a. TAC offices will prepare and fax Form 4442, which will list the DLN of the application and the action requested, to the ITIN Unit.
 - b. Associate the Form 4442 with the file.
- (5) Use the following priority order when working Form 4442(s):
- Suspense cases from TAC (pull file from suspense wall)
 - General Inquiries
- Note:** Missing Document Requests (MDRs) should be placed in the appropriate basket in the Lead area.

3.21.263.6.2.3.19
(09-04-2015)

**Maintaining Original
Supporting Identification
Documents**

- (1) The ITIN Unit has 60 days to return original supporting identification documentation to an ITIN applicant.
- (2) If the applicant has not received their original supporting identification document(s) back within 60 days of the date they mailed it, they may contact the IRS and request research for the missing documentation. A missing document request is then prepared.

3.21 International Returns and Documents Analysis

- (3) Any Missing Document Request (MDR) inquiries received in the Clerical Unit will be routed daily to the designated team for appropriate research and actions.
- (4) Original documentation that is part of a “Suspense Duplicate” should remain attached until associated with the original application on the wall and worked to assigned or rejected status.

3.21.263.6.2.3.20
(01-01-2023)

Undeliverable Mail

- (1) After the Technical Unit has performed the research to obtain a better address of record for the applicant, they will complete the cart and return it to the clerical unit.
- (2) ITIN clerical will take the following actions to complete the process:

If...	Then...
Better address is found,	Application will be updated on the RTS by the TE and any associated notice will generate. Clerical will classify the status sheets for CP 565, 566 and 567. For CP 574, classify the printed CP Notice and edit the status sheet to reflect a Reject status and route to Files.
Better address is not found and no original supporting identification document(s) is present,	Clerical will treat undeliverable mail as classified waste. Note: For Hard Reject applications, route the application packet (i.e., Form(s) W-7, tax return(s), CP 574, undeliverable envelope) to Files.

- (3) If a better address is not found and original supporting identification document(s) is present, the document is routed to the designated ITIN team to maintain the undeliverable file of original supporting identification document(s).

3.21.263.6.3
(01-01-2011)

ITIN Tax Examiner Processing Instructions - General

- (1) This section provides guidance for ITIN Operation TE to review Form W-7 submitted by applicants for processing. Later subsections will provide guidance on navigation and entry of application data on the ITIN RTS. Refer to IRM 3.21.263.9.

3.21.263.6.3.1
(09-10-2024)

Getting Started

- (1) Clerical will prepare carts of work for the Technical Units. Refer to IRM 3.21.263.6.2.1.3 for an overview of clerical batching instructions.

- (2) Each cart consists of 21 batches. Sign out one batch of work in numeric sequence. Complete *Cart Inventory Control Sheet*, by entering the date and SEID in the *Sign Out* column. When you have completed the batch enter the date and your SEID in the *Sign In* column.
- (3) Access the RTS via the Employee User Portal (EUP), IRM 3.21.263.9.1.2, and follow the navigational instructions for the Preliminary W-7 Application Data Screen and the W-7 Application Input Screen to begin entering the application on the ITIN RTS.
- (4) The TE will not need to code and edit the application, unless otherwise directed in these instructions. All information pertaining to the application will be captured on the RTS.

Note: If you receive Form W-7 that indicates the application is for an adopted child, check the supporting documentation. If a Certificate of Citizenship or Permanent Resident Card is attached, write a red “A” after the “W-7” in the upper left corner for routing to the ATIN Unit at Stop 6182 in Austin.

- (5) Make every attempt to use the information provided on Form W-7 and attachments to process the application for an ITIN. To identify the **SUBMISSION SOURCE** of the Form W-7 and to ensure required information for all fields is entered, review the Form W-7 and the **ENTIRE** application package **BEFORE** beginning RTS input. It is the TE’s responsibility to:

- Ensure that **ALL** relevant information is captured, and

Note: Use abbreviations or acronyms when possible to update the RTS Remarks or Comments field when required. See Exhibit 3.21.263-38 for a listing of common RTS acronyms.

- Edit all forms as required, and
- Correctly reassemble the application package prior to returning it to the batch.

Example: Information found in attachments that can perfect the Form W-7 include:

- D/S indicated on I-20, I-94, or **D/S** written on the visa page of the passport. When written on the visa page, **D/S** usually appears on the Department of Homeland Security Customs Border Protection (CBP) **admitted** date stamp.
- College name/length of stay indicated on Form W-8 BEN
- Treaty country and article indicated on some Form 8233.

Note: CBP began issuing Form I-94 in electronic format on April 26, 2013, for aliens arriving by air and sea. This I-94 can be printed from the CBP web site. A paper Form I-94 is still issued at the land border ports of entry and will continue to be issued whenever CBP determines the issuance of a paper form is necessary. An I-94 document is **NOT** required for an ITIN.

Reminder: Form 8233 does not always require a treaty country or article. If the treaty country or article is not on the Form W-7 or Form 8233, continue processing.

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- (6) You will process each application until the batch is complete. If you have a batch that is not completed by the end of your shift, bundle the completed portion and place the designated marker in the batch to indicate the start point. This will alert the next shift that this batch must be worked to completion. Both TEs will have their date and SEID present on the *Cart Inventory Control Sheet*.
- (7) Once the cart is completed, the Technical Unit will return the cart to the Clerical Unit for further processing (such as stripping and printing of *Final W-7 Status Screen*).

3.21.263.6.3.2
(08-08-2024)

General Application Requirements

- (1) Applicants must provide supporting identification document(s) 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, edit 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. See IRM 3.21.263.6.3.4.2.5.
Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency. See IRM 3.21.263.5.6.
- (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. Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the tax return that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2. 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 by the attached Form 3870, Request for Adjustment.
 - The Rev. Proc. 2021-24 provides special rules for a primary or secondary taxpayer to submit a Form W-7 application with a 2020 simplified tax return to receive the advance child tax credit payments. A 2020 simplified tax return is considered a valid return for ITIN processing if it is received by December 31, 2021, a 2020 Form 1040 series with "Rev. Proc. 2021-24" written across the top and includes the taxpayer's name, address, filing status, the dependent's name, SSN or ATIN, relationship, and the CTC box is checked. These returns may contain all zeros.
 - 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 3.21.263.6.4.1 and IRM 3.21.263.6.9.6
 - Returns (both Form 1040 series and Form 1040-NR) 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 process-

ing 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. Refer the entire application package to the ITIN Operation Analyst who will verify the package, flag as “FRP,” and send to RCO Batching for placement in the Frivolous Filer Funny Box. (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) If Applicant is renewing their ITIN, they must provide supporting identification document(s) that proves their identity and foreign status. If a Renewal Form W-7 is blank or contains partial information such as a signature, a TIN and/or name on line 6e/6f, research RTS using TIN on line 6e/6f if present. If the ITIN has been renewed, edit DLN from renewal application, complete and attach Form 9856 and forward the W-7 to Files. If no renewal is found, classify the Form **W-7**. If no renewal is found and a tax return is attached, edit the Form **W-7** with a large red **X** and attach to the back of the return.
- (4) Use the entire table below to determine if a return shows a tax filing need:

If...	And...	Then...
Return has money amount shown,		Return shows a tax filing need. Select yes for the RTS question <i>Is the tax return valid?</i>
Return has income listed,	No Form W-2, Form W-2G or Form 1099-R or other acceptable substantiation is attached,	Return shows a tax filing need. Select “yes” for the RTS question “ <i>Is the tax return valid?</i> ”
Return has income listed,	Only Form 4852, Substitute for Form W-2, Wage and Tax Statement is attached,	Return shows a tax filing need. Select “yes” for the RTS question “ <i>Is the tax return valid?</i> ”
Return has “zero” line entries,	Schedules or attachments with dollar amounts to support the “zero” line entries are attached,	Return shows a tax filing need. Select “yes” for the RTS question “ <i>Is the tax return valid?</i> ”

If...	And...	Then...
Return has “zero” line entries,	No schedules or attachments with dollar amounts to support the “zero” line entries are attached,	Return does not show a tax filing need. Select “no” for the RTS question “ <i>Is the tax return valid?</i> ” and “ <i>Cannot calculate tax liability</i> ” from the “Invalid tax reason” menu. Caution: do not select “ <i>Tax return not signed</i> ” from the “invalid tax return reason” menu.

(5) Consider a Form 1040-NR without enough information to calculate tax liability valid when there is an entry on any line, and:

- A statement on business letterhead stationery is attached, or
- A schedule or attachment with dollar amounts to support the “zero” line entries is attached, or
- No schedules or attachments with dollar amounts to support the “zero” line entries are attached but an attached statement indicates the nature of any income exclusion claimed and the amount of such exclusions so that such amounts can be determined, or
- References to Treasury Regulation 1.6012-1(b)(1)(i) are present.

Note: Form 8843 is sometimes used to establish a tax position and may or may not accompany Form 1040-NR. A loose Form 8843 does not meet the tax return requirement or any exception criteria and does not qualify for an ITIN by itself. Date stamp all loose Form 8843 for routing to Files for retention.

(6) When Form 1040-X is received with a Form W-7 application:

If...	Then...
<p>Form 1040-X is to renew or add a dependent or a spouse to an original tax return,</p> <p>Note: For tax years after December 31, 2017, spouses and dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the return that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2.</p>	<p>Process the Form W-7, edit the ITIN on tax return where applicable, and continue processing. If unable to determine the tax return year from the Form 1040-X or attachments, consider the tax return year to match the tax return year shown in RTS as previously filed for this applicant. If no prior RTS information is found, consider the tax return year to be the calendar year of the DOE.</p>
<p>Form 1040-X is for the primary TIN,</p>	<p>Consider a valid return if an IRS notice with the primary ITIN or other proof of filing is attached. If no proof of filing is attached, check RTS to see if this return was previously filed. If no prior proof of filing is found, treat as "no tax return attached" to reject the Form W-7. If unable to determine the tax return year from the Form 1040-X or attachments, consider the tax return year to match the tax return year as shown in RTS as previously filed. If both a valid Form 1040 series return and Form 1040-X return for the same tax year are attached, process as if a valid tax return is attached. See IRM 3.21.263.9.3.1.</p>

- (7) Refund tax return(s) (refund comprised of refundable credits) do not establish a tax filing requirement for the applicant when the **only** item of income or credit on the return is the credit or income shown on:

- Form W-2(s) for another taxpayer (not the primary or secondary taxpayer), or

3.21 International Returns and Documents Analysis

- Form W-2(s) with the original name whited-out or altered, or
- Form W-2C(s) or Form 4852(s) completed in pen and ink with the name of the employee on Form W-2C/Form 4852 as the employer and the name of the ITIN applicant as the employee.

Exception: If other items of income or credit create a tax filing need, accept the return as establishing a tax filing need. If multiple returns are attached and at least one return has acceptable Form W-2s, the filing need is established for all of the tax returns. If RTS assigns an ITIN, edit to all returns.

- (8) Use caution when deciding if the name on the Form W-2 is a different person than the primary or secondary Form W-7 applicant as the applicant may have used a different naming custom on the Form. Compare the Form W-2 name to the attached tax returns and documentation. See IRM 3.21.263.6.3.5.3 and IRM 3.21.263.9.3.1.
- (9) The tables below give examples of matching and non-matching names for primary or secondary taxpayers.

For Matching Names if Form W-2 shows...	And tax return shows...	Then...
Jane Lilac Daisy Clover	Jane L Clover	Consider the names a match.
Jane Lilac Daisy Clover	Jane L Daisy	Consider the names a match.
John Q Daisy	John Quincy Daisy	Consider the names a match.
John Q Daisy	John Daisy	Consider the names a match.

For Non-Matching Names if Form W-2 shows...	And tax return shows...	Then...
Jane Lilac Daisy Clover	John Clover	Do not consider the names a match.
Jane Lilac Daisy Clover	Jane Lily	Do not consider the names a match.
Jane Lilac Daisy	John Lilac	Do not consider the names a match.

- (10) Sometimes the names on both lines 1a and lines 1b are used on the Form W-2s and returns. See the example below for correct processing:

Form W-7	Birth Certificate	Tax Return	Form W-2
Line 1a: James Lily (Legal name as it appears on documents. This entry should reflect your name as it appear on a U.S. tax return.) Line 1b: John Lilac Mango (Name at birth if different)	John Lilac Mango	James A Lily	Form W-2 (A): Jane Lilac Form W-2 (B): James A Lily

The name on Form W-2 (A) does not match the name on the tax return. But because there is a 2nd Form W-2 with a name that does match the tax return as well as the Form W-7, the “name mis-match” issue no longer exists. Normal ITIN processing should continue as the return is proved valid. Note that these entries do not match the name **John Lilac Mango** on the birth certificate provided:

- Line 1a (legal name as on the tax return) **James Lily**
- Tax return
- Form W-2 (B)

The taxpayer has not proved their identity and foreign status. Employees should select “no” to the RTS query “Does applicant name match documentation?” for case to suspend S 02 with corresponding S 26-38.

- (11) Accept the applications for processing without a tax return for spouses and dependents living with U.S. military personnel on a foreign base (not stationed within the United States): “Military Overseas” will generally be indicated to the right of box “h” or other documentation will be attached showing the application originated from a U.S. military installation located outside of the U.S. An APO, FPO, or DPO address indicates U.S. military personnel on a foreign base.
- (12) The applications associated to the invalid tax return will be processed through the RTS as a Hard Reject.

Exception: If there is a balance due on the tax return or the tax return is not properly signed, **do not** Hard Reject the application (never send back a return that shows a balance due or missing signature).

- (13) If the applicant for a new ITIN indicates their reason for submitting the application is to file a U.S. tax return but no return is attached, the applicant must prove a prior federal tax return filing with an open TIN issue. See IRM 3.21.263.5.2

Note: For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN unless they are claimed for an allowable tax benefit

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(ATB) or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the return that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2

Follow the table below:

If...	Then...
Applicant is primary or spouse AND listed on an IDRS notice or other proof of prior filing (such as CP 54, math error, CP 10 or CP 11) is attached, Caution: CP 567 is NOT proof of prior return filing.	<ul style="list-style-type: none"> Consider the tax return filing requirement met Continue to process the Form W-7
Applicant is a spouse or dependent AND Form 1040-X or copy of a return listing the applicant is attached, Caution: CP 567 is NOT proof of prior return filing	<ul style="list-style-type: none"> Consider the tax return filing requirement met Continue to process the Form W-7.

- (14) If the Form W-7 application has Form 4868, Form 1040-ES or Form 1040-ES (NR) attached:

- ITINs are not required to file the following:
 - Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
 - Form 1040-ES, U.S. Declaration of Estimated Income Tax for Individuals
 - Form 1040-ES (NR), U.S. Estimated Tax for Non-resident Alien forms attached.
- If Form 4868, 1040-ES or Form 1040-ES(NR) is attached, take the following actions:
 - Edit in the TIN field **ONLY** for the primary on Form 4868 "ITIN to be requested" if no similar statement is present or their TIN field is blank.
 - Edit in the TIN field **ONLY** for the primary on Form 1040-ES/1040-ES(NR) **ITIN to be requested** if no similar statement is present or their TIN field is blank **AND** a remittance/correspondence/correction is attached.
 - Detach the Form 4868, Form 1040-ES or Form 1040-ES (NR) for immediate forwarding to the pipeline for processing. If Form 1040-ES or Form 1040-ES(NR) has no remittance/correspondence/correction attached, classify the Form 1040-ES/1040-ES(NR).

3.21.263.6.3.3
(01-04-2024)

Handling of Form(s) W-7 / Form W-7SP with U.S. Tax Return

- (1) Data pertaining to the attached U.S. Tax Return will be captured on the RTS in the *Preliminary W-7 Application Data Screen*, see IRM 3.21.263.9.3.1.
- (2) Multiple W-7 applications may be attached to one single tax return or multiple year tax returns. Maintain integrity of multiple associated Form W-7 with single or multiple returns.
- (3) Only input as a “Family Pack” after you determine that the applications are a true “Family Pack”. If not a “Family Pack”, input the applications as “Single”. A “Family Pack” is always for U.S. resident aliens and always has a primary without a previous TIN. If the primary already has an ITIN, this is not considered a true “Family Pack”. Applications to renew an ITIN are not considered a true **Family Pack** unless a New Application is for a primary without a previous ITIN. Process the application as “Single.” Combinations of boxes checked on “Family Pack” applications include:

- “c” and “d”: U.S. resident alien and dependent(s)
- “c” and “e”: U.S. resident alien and spouse
- “c”, “e”, and “d”: U.S. resident alien and spouse and dependent(s)

Note: Do **NOT** treat as “Family Pack” when combinations of boxes “b” and “g” are checked on the Form W-7, or if there are multiple “c” applications in one pack. Multiple Form W-7 applications associated with the same tax return(s) that do not meet the criteria for **Family Pack** are considered **multi-packs**.

Reminder: Form W-7 must have an acceptable signature. See IRM 3.21.263.6.3.5.16.

- (4) Clerical will stagger multiple applications associated to the tax return(s) to assist the TE in readily identifying when multiple applications are associated to the tax return. See Exhibit 3.21.263-44.
- (5) In the case of multiple applications associated to tax return(s), process in the following order if associated:
 - Primary RC “c”
 - Secondary RC “e”
 - Dependents RC “d”

3.21.263.6.3.4
(01-01-2023)
**Documentation
Overview**

- (1) ITIN Operation tax examiners receive many types of documentation in support of the Form W-7 application. The applicant must satisfy both Form W-7 and documentation requirements in order to be assigned an ITIN.
- (2) This subsection provides guidance to tax examiners who process Form W-7 and accompanying documentation.
- (3) Supporting identification documentation must prove foreign status and identity. This section identifies the types of supporting identification document(s) that are acceptable for ITIN processing and their associated documentation code. Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency, unless they are:
 - A dependent of U.S. military personnel stationed overseas, or

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- A dependent from Canada or Mexico claimed on a tax return for years 2017 or earlier, or
- A dependent from Canada or Mexico claimed for an allowable tax benefit (excluding ODC) on a tax return for years 2018 or later.

See IRM 3.21.263.5.6.

- (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 3.21.263.9.3.2, *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 document(s). All other documents must be presented in a combination of at least two (2) to meet foreign status and identity. Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency per paragraph (3) above. See IRM 3.21.263.5.6.
- (7) See the following exhibits for further guidance on dealing with supporting identification document(s):
 - Exhibit 3.21.263-4, Potential Work Authorization Visas
 - Exhibit 3.21.263-6, General Characteristics of Passports
 - Exhibit 3.21.263-7, Examining Passports for Questionable Characteristics
 - Exhibit 3.21.263-8, General Procedures for Detecting Questionable Identification documents
 - Exhibit 3.21.263-9, Visas and Counterfoils.

3.21.263.6.3.4.1
(01-01-2023)

Types of Form W-7 Documentation

- (1) There are two types of documentation that are associated with Form W-7:
 - Supporting Identification Documentation, and
 - Exception Documentation
- (2) Supporting identification documentation is required with Form W-7 as proof of the applicant's identity and foreign status. The documentation must also be current (unexpired) and meet certification requirements.

Note: Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency unless they are a dependent of U.S. military personnel stationed overseas, from Canada or Mexico and claimed on a tax return for year 2017 or earlier, or from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC) on a tax return for year 2018 or later. See IRM 3.21.263.5.6.

- (3) Exception documentation is required with Form W-7 if the applicant is claiming exception criteria (in lieu of attaching a tax return) when applying for an ITIN.

3.21.263.6.3.4.2
(08-08-2024)

**Reviewing Supporting
Identification Documents**

- (1) Before entering the W-7 to the ITIN RTS, evaluate the supporting identification document(s) for:
- Validity (must meet certification requirements; see IRM 3.21.263.6.3.4.2.1).
 - Proof of identity, and
 - Proof of foreign status
- (2) The supporting identification document(s) 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.
 - Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency unless they are a dependent of U.S. military personnel stationed overseas, from Canada or Mexico and claimed on a tax return for year 2017 or earlier, or from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC) on a tax return for year 2018 or later. See IRM 3.21.263.5.6.
 - Do Not Accept Emergency Passports for New or Renewal applications for Dependents.
 - Certifying Acceptance Agents (CAAs) are required to submit a Certificate of Accuracy (Form W-7 COA) with the Form W-7 which provides specific identity and foreign status information reviewed by the agent. See IRM 3.21.263.4.2 for a definition of valid COAs.
 - CAAs must also attach copies of the original or certified copies of all supporting identification documents (ID) authenticated for primary and secondary applicants.
 - CAAs must attach copies of original/certified copies of birth certificates or passports authenticated for dependents.
 - All other ID for dependents must be original or certified by the issuing agency. See IRM 3.21.263.5.6 for situations when notarized copies are acceptable.
 - CAAs must provide exception documentation substantiating the exception claimed if a tax return is not present. See IRM 3.21.263.6.3.5.2 and IRM 3.21.263.4.2
 - If the Form W-7(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.

Emergency Passports are acceptable ONLY for Renewals for both Primary and Secondary applicants. The Passport cannot be expired prior to Signature Date of the application.

Type of Document	Definition	Features
<p>Passport</p> <p>See IRM 3.21.263.5.6 and paragraph (2) above for special conditions for applicants who submit a passport with no DOE as a stand-alone document.</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>The bearer's signature is required if the passport has a signature field and does not have a statement such as the bearer is not required to sign. If the bearer's signature is required but missing, the passport is invalid. See IRM 3.21.263.9.3.2.1 Is the ID Valid? 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>
National Identification Card	<p>A piece of identification (ID) issued by the holder's government that is designed to verify the aspects of a person's 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>	<p>National ID cards (also referred to as a Consular Identification Card or CID) usually contain the following 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

Type of Document	Definition	Features
<p>U.S. Driver's License</p> <ul style="list-style-type: none"> A U.S. driver's 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's license and should not be input as a driver's license. <p>See IRM 3.21.263.9.3.2.2.3.</p>	<p>A document issued by a state government granting the holder the permission to drive in that state.</p>	<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>This is required for applicants under age 18 unless a 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>	<p>A vital record that documents the birth of a child.</p>	<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 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

Type of Document	Definition	Features
<p>Medical Records</p> <p>Medical records are valid 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>A medical record must contain each of the following:</p> <ul style="list-style-type: none"> • The applicant's name, date of birth, and complete address • A date no more than 12 months from the date of the Form W-7 application • The name and address, of the doctor, hospital, or clinic where treatment was last administered <p>Reminder: If this information is not printed on the medical record, the medical record must be accompanied by a dated letter providing the required information and signed by the medical provider on official letter-head from the government authority, physician, hospital, or clinic who administered the latest care of the child.</p> <p>A DOE is required and the medical record must be from a U.S. facility unless:</p> <ul style="list-style-type: none"> • Military overseas or • A dependent from Canada or Mexico claimed on a tax return for years 2017 or earlier or • A dependent from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC) on a tax return for years 2018 or later.
<p>Foreign driver's license</p>	<p>A document issued by a government granting the holder the permission to drive in that Country. The International Driving Permit (IDP) is a supplement to a valid license.</p>	<p>Foreign driver's license usually contain:</p> <ul style="list-style-type: none"> • ID Number • Full Name • Full Address • Date of Birth • Photograph • Other physical characteristics of the holder

Type of Document	Definition	Features
U.S. State Identification Card	A document issued by a state government for identification purposes only. Most of these cards resemble U.S. driver's license.	U.S. State ID cards will usually contain: <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.	The document will usually contain: <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 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.	The document will usually contain: <ul style="list-style-type: none"> • Photograph • Full Name • ID Number
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

Type of Document	Definition	Features
<p>School Records</p> <p>School records are valid ONLY for dependent applicants under the age of 18. See IRM 3.21.263.5.6 if an applicant is age 18 or over and their documentation includes a passport and a U.S. school record.</p>	<p>A school record is an official report card or transcript issued by the school or equivalent of a Ministry of Education.</p> <p>If the report card/transcript does not have all of the required information (school address, etc.) but an attached letter signed by a school or ministry official supplies the missing data, consider the school record valid.</p>	<p>A school record must contain each of the following:</p> <ul style="list-style-type: none"> • The applicant's name • A report card or transcript showing course work with grades • Date of the grading period(s) for a term ending no more than 12 months from the date of the Form W-7 application • The school name and address (the address is considered complete if it has the facility's name, city, and state) <p>Reminder: 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. An applicant is considered under 6 if they meet the age requirement at any time during the school period OR on or before the date of a current nursery school or kindergarten letter. For example, a dated letter from a nursery school or kindergarten signed by a school or ministry official [with the school name and address showing the applicant attends is sufficient. See IRM 3.21.263.6.3.4.2.3.</p> <p>A DOE is required and the school record must be from a U.S. facility unless:</p> <ul style="list-style-type: none"> • Military overseas or • A dependent from Canada or Mexico claimed on a tax return for years 2017 or earlier or • A dependent from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC) on a tax return for years 2018 or later.

Type of Document	Definition	Features
<p>U.S. 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 3.21.263.6.3.5.2 and IRM 3.21.263.6.4.1 for Canada, Mexico, and Bermuda.</p>	<p>The visa usually contains:</p> <ul style="list-style-type: none"> • Visa classification • ID Number • Full Name • Gender • Date of Birth • Nationality • Expiration Date

Type of Document	Definition	Features
United States Citizenship and Immigration Services (USCIS) Photo Identification	<p>A variety of documents issued by USCIS to nonresident and resident aliens. Any of the following documents show the holder is eligible for an SSN and is NOT entitled to an ITIN:</p> <ul style="list-style-type: none"> Form I-551 Permanent Resident Card ("Green Card") U.S. Visa with the statement, "UPON ENDORSEMENT SERVES AS TEMPORARY I-551 EVIDENCING PERMANENT RESIDENCE FOR 1 YEAR." OR any similar I-551, permanent residence, or work/employment authorization statement 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 Field with "TP entitled to SSN" and list the ID submitted. Refer the case to the lead to override to R 07.</p>	They will all have a photo and the full name of the holder along with some identification characteristics.

(4) Use the following priority order to identify acceptable supporting identification document(s):

- Passport
- Photo ID. If loose photographs (not attached to any documentation) with no identifying information are found in the W-7 application package, see IRM 3.21.263.6.3.4.2.5.
- All others such as medical records and school records. A photo is not required if documentation is medical/school record for an applicant under age 14 (under age 18 if a student).

(5) If a combination of documents is presented, you must determine if the combination is acceptable and meets the required supporting identification document(s) criteria for foreign status and identity. For example, applicant presents expired passport, valid current state driver's license, and valid birth certificate. The combination of valid driver's license and birth certificate is ac-

ceptable as supporting identification documentation; therefore, the expired passport will not be considered in terms of foreign status and identity application requirements.

If the application indicates civil unrest in the country prevents securing all required identification, pull for the lead to elevate through proper channels to the ITIN Policy Section (IPS) for a determination.

(6) CAAs:

- Review supporting identification documents, and
- Attach copies of the original ID or certified copies (certified by the issuing agency) of the ID authenticated for primary, secondary, and dependent (copies of birth certificates and passports) applicants. CAAs must send original or certified copies of all other dependent ID. See IRM 3.21.263.5.6 for exceptions. Supporting identification document(s) attached to a case and listed on the COA that are invalid such as expired documents or age criteria exceeded for medical/school records make the COA invalid.
- The Certificate of Accuracy (COA) **must** stay attached to the application, **do not detach**.

(7) Designated Taxpayer Assistance Centers (TAC) can review 11 of the 13 original and CCIA ID(s) for primary and secondary applicants appearing in person. They cannot authenticate School (valid for applicants under 18 years old) and Medical (valid for applicants under 6 years old) records. They can **only** authenticate passports, national IDs, and birth certificates for dependent applicants appearing in person. Dependent applications must include original and/or CCIA ID(s) for all other ID types regardless of the applicant's age. The *Designated TAC offices* must also provide:

- A Field Assistance Document Action Sheet (FA-DAS) listing the ID(s) authenticated including SEID and/or employee badge number
- Copies of the authenticated ID(s) and other required documentation. See IRM 3.21.263.5.6
- Original/CCIA ID(s) not authenticated.

Reminder: Verify the TAC employee did not put a check mark in the box "Check box if documents were not authenticated" on the FA-DAS. See IRM 3.21.263.9.3.2.1.

3.21.263.6.3.4.2.1
(09-10-2024)

**Supporting Identification
Document Certification
Requirements**

- (1) Supporting identification document(s) 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:
- Original
 - Certified
 - Notarized documents (acceptable for Military Overseas ONLY)
- (2) All Form W-7 applications must enclose original or certified copies (certified by the issuing agency) **ONLY**. Notarized copies are acceptable for these situations **ONLY**:

- Reason code “d” is checked (military overseas with APO/DPO/FPO address or foreign address **AND** military ID)
- Reason code “e” is checked (military overseas with APO/DPO/FPO address or foreign address **AND** military ID)
- See IRM 3.21.263.5.6 for acceptable ID for Military Overseas applicants.

Finnish documents are certified by the Finnish **Maistraatti** or DVV and may include a notary seal and apostille. See (4) below.

(3) Original documents are:

- Not changed from the initial state, and
- Not a copy or replica of the original

Note: Non-government issued documents (such as school records, medical records, utility bills, and bank statements) are often only available electronically and must be printed out for submission with the Form W-7 application. These printed documents are considered original. See your Lead if you have questions about a document and its certification status.

If reason code “f” is checked and a return is attached, the ID must be original or copies certified by the issuing agency. SEVP ID processing does not apply in these cases. See “ID Certification” in IRM 3.21.263.9.3.2.1.

(4) Certified documents such as passports and birth certificates are certified by the issuing agency. This is the foreign agency that issues the ID. For most countries, national government agencies issued the ID and are the ones to

- May have original ribbons, wafers, wax, or eyelet grommets.

If at any time during review of the application the employee feels that the risk is high, flag the Form W-7 application package to identify the questionable/ altered documents for secondary review as determined by management.

If the document is both notarized and certified by the issuing agency and meets all certification requirements, consider the document certified by the issuing agency.

Additional facts about certified documents are listed in the table below.

Origin	Authority/Actions
Consulates or embassies for foreign countries with foreign diplomatic representatives stationed in the United States	Can certify the authenticity of their own country’s government issued documents.

Origin	Authority/Actions
	Can certify their own government issued documents.
U.S. consul/embassy employees	Can certify foreign documents. U.S. consul employees may certify the document itself or attach a separate authentication sheet (usually attached with an eyelet grommet). Examples of consul authentication include consul stamps, seals, ribbons, wafers, wax, and eyelet grommets.
Photocopies or faxes of notarized documents of certified documents	Are NOT acceptable.
Faxes or photocopies of certified documents	Are NOT acceptable
Faxed or E-mailed copies	cannot be certified.
Finnish Maistraatti (registry offices) or Digital Population Data Services Agency (DVV) are local state administrative authorities	Can certify Finnish documents. These state offices are also notary publics so the document may have a notary seal and an apostille. Accept these as certified by the issuing agency.

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Origin	Authority/Actions
The Chinese (People’s Republic of China which includes Hong Kong and Macau) Public Notary office is an agency of the Ministry of Justice of the People’s Republic of China	Can certify Chinese documents such as birth certificates, ID cards, and driver’s licenses. These officials are notary publics so the document will have notary seal. Accept these as certified by the issuing agency.

Certified copies from the issuing agency documents (CCIA) are copies of the original document that have been certified by the issuing agency or official custodian of the original record. Use the table below to determine if the CCIA document is valid.

#

If...	Then...
CCIA document is from an embassy or consulate office (includes both domestic and foreign offices),	Accept the document as valid if it meets all criteria in this IRM section as well as IRM 3.21.263.6.3.4.2, IRM 3.21.263.6.3.4.2.3, and is valid per IRM 3.21.263.6.3.4.4.
	Statement such as For the Contents of the Attached document, this Consulate assumes no responsibility does not invalidate the certification.

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If...	Then...

[illegible]

- (5) If the application:
 - Requires a visa
 - Visa is not certified but the passport is certified. Accept the visa as valid when the passport number matches the number listed on the visa. This includes:
 - Certified by the issuing agency passports with a visa (enter visa as “CCIA”).
 - TAC reviewed passport with a visa (enter visa as “TAC reviewed”).
 - CAA reviewed passports with a visa (enter visa as “CAA Reviewed”).

See IRM 3.21.263.9.3.2.1.

- (6) Notarized documents can be notarized by a U.S. notary, U.S. State Department, U.S. Consul, or U.S. Embassy employee or foreign notaries. Documents notarized by foreign notaries authorized under the Hague Apostille Convention must have an apostille attached. See Figure 3.21.263-5. Some countries issue electronic apostilles that follow the format of Figure 3.21.263-5. The seal displayed in the letterhead logo can be considered the apostille seal or stamp. These apostilles usually have a Uniform Resource Locator (URL) web address which is usually listed at the bottom of the apostille. Consider these valid for the attached document. If the document originates in a country that is not a

3.21 International Returns and Documents Analysis

party to the convention, applicants should have the document certified by the foreign authority that issued it.

Reminder: See IRM 3.21.263.5.6 for instances when notarized documents are acceptable.

:

Notarized documents:

- Have a stamp and usually a raised seal

Note: Documents notarized by U.S. notaries may or may not have a signature but a stamp or a raised seal will be present. Consider notaries from a U.S. possession as U.S. notaries. U.S. possessions include Puerto Rico, U.S. Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands and Guam.
- Require no additional authentication
- Have commissions considered valid (current or unexpired) if valid at the time that the document was notarized
- May be a notarized cover letter indicating that the attached supporting ID has been certified. The cover letter must specify what is being notarized. Accept the cover letter as the notice of notarization for the individual applicant.

Caution: Photocopies or faxes of notarized documents are not acceptable. Faxes or E-mail copies cannot be notarized

Note: A notary notarizes a copy of a document to attest that they saw the original document. If the U.S. notary uses black ink, it may be difficult to distinguish copies from originals. If this is the only issue in doubt for the ID, accept the U. S. notarized document as valid.

Exception: If a copy of a visa is not notarized but is accompanied by a copy of a notarized passport with the same number, accept as valid.

Reminder: Do **NOT** accept documents notarized by a foreign notary whose country is not authorized under the Hague Apostille Convention. See Figure 3.21.263-6 for a list of Hague Apostille Convention members. Documents issued by countries not listed in the Hague Apostille Convention must be certified by the foreign authority that issued it..


APOSTILLE (Hague Convention of 5 October 1961/Convention de La Haye du 5 Octobre 1961)	
1.	Country: United Kingdom of Great Britain and Northern Ireland Pays: Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
This public document/Le présent acte public	
2.	has been signed by Edward Redwood a été signé par
3.	acting in the capacity of Notary Public agissant en qualité de
4.	bears the seal/stamp of THE SAID NOTARY PUBLIC est revêtu du sceau/timbre de
Certified/Attesté	
5.	at London/a Londres
6.	the/le 4 JAN 2005
7.	by Her Majesty's Principal Secretary of State for Foreign and Commonwealth Affairs/ par le Secrétaire d'Etat Principal de Sa Majesté aux Affaires Etrangères et du Commonwealth.
8.	Number/sous N° G 477845
9.	Stamp: timbre:
	
10.	Signature J. Eucalyptus
<i>J. Eucalyptus</i> For the Secretary of State/Pour le Secrétaire d'Etat	

Figure 3.21.263-5 Example of Apostille

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Hague Convention Members (and Other Connected Parties)	Hague Convention Members (and Other Connected Parties)	Hague Convention Members (and Other Connected Parties)	Hague Convention Members (and Other Connected Parties)
Albania	Dominica	Kyrgyzstan	Portugal
Andorra	Dominican Republic	Latvia	Romania
Angola	Ecuador	Lebanon	Russian Federation
Antigua and Barbuda	Egypt	Lesotho	Rwanda
Argentina	El Salvador	Liberia	Saint Kitts and Nevis
Armenia	Estonia	Liechtenstein	Saint Lucia
Australia	Eswatini (formerly Swaziland)	Lithuania	Saint Vincent and the Grenadines
Austria	European Union	Luxembourg	Samoa
Azerbaijan	Fiji	Madagascar	San Marino
Bahamas	Finland	Malawi	São Tome and Principe
Bahrain	France	Malaysia	Saudi Arabia
			Senegal
Barbados	Gabon	Mali	Serbia
Belarus	Germany	Malta	Seychelles
Belgium	Georgia	Marshall Islands	Singapore
Belize	Ghana	Mauritius	Slovakia
Bolivia	Greece	Mexico	Slovenia
Bosnia & Herzegovina	Grenada	Moldova, Republic of	South Africa
Botswana	Guatemala	Monaco	Spain
Brazil	Guyana	Mongolia	Sri Lanka
Brunei Darussalam	Haiti	Montenegro	Suriname
Bulgaria	Holy See	Morocco	Sweden
Burundi	Honduras	Namibia	Switzerland

Hague Convention Members (and Other Connected Parties)	Hague Convention Members (and Other Connected Parties)	Hague Convention Members (and Other Connected Parties)	Hague Convention Members (and Other Connected Parties)
Burkina Faso	Hungary	Nepal	Tajikistan
			Thailand
Cape Verde (Cabo Verde)	Iceland	Netherlands	Togo
Cambodia	India	New Zealand	Tonga
Canada	Indonesia	Nicaragua	Trinidad and Tobago
Chile	Iraq	Niger	Tunisia
China, People's Republic of	Ireland	Niue	Turkey
Colombia	Israel	North Macedonia	Turkmenistan
Congo	Italy	Norway	Ukraine
Cook Islands	Jamaica	Oman	United Kingdom of Great Britain and Northern Ireland
Costa Rica	Japan	Pakistan	United States and its territories
Cote D'Ivoire (Ivory Coast)	Jordan	Palau	Uruguay
Croatia	Kazakhstan	Panama	Uzbekistan
Cuba	Kenya	Paraguay	Vanuatu
Cyprus	Korea, Republic of	Peru	Venezuela
Czech Republic	Kosovo	Philippines	Vietnam
Denmark	Kuwait	Poland	Zambia
			Zimbabwe

Figure 3.21.263-6 Hague Apostille Convention Members

- (7) If the supporting identification document(s) is in a foreign language, see Exhibit 3.21.263-31, Common Spanish Words, and Exhibit 3.21.263-32, Common German Words, if applicable. If you are unable to understand the document in the foreign language and a certified translation is not attached, request a

certified translation. See IRM 3.21.263.9.3.2.1.

Certified translations **MUST** be attached to the supporting identification document(s) and signed by the official performing the translation. Do **NOT** accept a certified translation **only** as a substitute for the supporting identification document(s) authenticity. The supporting identification document(s) **MUST** be considered separate from the certified translation. Two documents are required:

- The original or certified ID, and
- The certified translation.

See IRM 3.21.263.5.6 to determine if notarized documents are acceptable.

3.21.263.6.3.4.2.2
(09-12-2024)
**Identification Document
Certification Process**

- (1) In order to expedite the return of original / CCIA supporting and residency documentation to taxpayers, identity documents are reviewed prior to Form W-7 application entry using the Identification Document Certification (IDC) process.
- (2) Batches of work awaiting document certification have a *Cart Inventory Control Sheet* with "certification" in the top right corner. Tax examiners sign out one batch of work in numeric sequence from the certification carts.
- (3) Review each application packet including the interoffice envelope (Holey Joe) to determine if there are original / CCIA documents enclosed. Look through the tax return (if applicable) for additional copies of identity documents or Forms W-7. Be sure to check double-sided pages.
- (4) If no original / CCIA documents are enclosed, staple any document copies and staple them to the appropriate Form W-7. Stagger the application packet as directed in IRM 3.21.263.6.4.1 and Exhibit 3.21.263-44. No edits or additional determinations required.
- (5) Determine if the document is an authentic original / CCIA document per IRM 3.21.263.6.3.4.2.1 and IRM 3.21.263.6.3.4.4.

Note: If the original / CCIA document(s) do not belong to the Form W-7 applicant, refer to IRM 3.21.263.6.3.4.2.5.

- (6) If any original / CCIA documents are deemed QID, do not process. Place all original / CCIA documents for this Form W-7 back in the Holley Joe, re-attach to the case, and attach an orange flag to the upper right corner of the associated application. Do not complete any additional edits, Form 14433, or the IDC form.
- (7) For each application with authentic non-QID original / CCIA documents:
 - a. Compare any original / CCIA documents to the attached Form W-7 and edit the associated Line 1a per IRM 3.21.263.6.3.5.3.
 - b. Verify and edit the Line 2 mailing address using the attached tax return and envelope (if applicable) per IRM 3.21.263.6.3.5.5.
 - c. Verify and edit the DOB per IRM 3.21.263.6.3.5.7.
 - d. Complete the Identification Document Certification (IDC) form by capturing the following information:

- Applicant first name = Line 1a first name(s)

- Applicant middle name = Line 1a middle name(s)
 - Applicant last name = Line 1a last name(s)
 - Applicant date of birth = verified DOB
 - Original or CCIA checkboxes = make the appropriate document certification selection next to each of the applicant's document(s) being returned
- Note:** Use the "Other" section to describe any document being returned that is not included in the list.
- Additional remarks =
- Note:** For additional information about returning documents using self-addressed stamped envelopes (SASEs) and required remarks see IRM 3.21.263.6.3.4.2.5 and IRM 3.21.263.9.3.2.2.3.
- SASE to AOR
 - SASE to (the mailing address if different than Line 2)
 - Additional original / CCIA documents of the same type such as *SECOND ORIGINAL 01*
 - Original / CCIA documents being returned for an associated person who is not applying such as a parent, spouse, or child per IRM 3.21.263.6.3.4.2.5.
- Tax Examiner ID = TE stamp number
 - Date = Today's date
- e. Print the IDC form.
- f. Make copies of all original / CCIA documents being returned to the applicant and stamp each copy with the Tax Examiner ID stamp. Be sure to include copies of the front and back of ID cards and all necessary pages such as embedded U.S. visas, passport pages with CBP admitted date (DOE) stamps, passport extensions, and passport signature pages.
- Caution:** Do not stamp document copies that were submitted with the application.
- g. Staple the ID document copies and associated IDC form to the appropriate Form W-7 application along with any other document copies using the following priority order:
1. Form W-7
 2. COA / FA-DAS (if attached)
 3. Copies provided by the CAA or TAC (if attached)
 4. IDC form
 5. Copies associated with the IDC
 6. Any additional document copies not listed above (if attached)
 7. Exception documentation (if attached)
- Note:** Exception documentation is not returned to the applicant and should remain with the Form W-7 application.
- h. Complete and print the Form 14433 for the return of documents per IRM 3.21.263.6.3.4.2.5 and IRM 3.21.263.9.3.2.5. Leave the "Reference number / Número de referencia" blank.
- i. Stamp the completed Form 14433 with the TE stamp on the bottom left corner.

- j. Place all original / CCIA documents along with the Form 14433 in the return envelope and attach (do not staple) to the associated application packet.
- (8) If the application contains criteria that aligns with any of the known Identified Application Patterns (IAPs), attach a red flag if one is not already attached to the case or the batch.
- (9) Bundle the completed application packets and include a batch tag with your SEID. Do not edit anything on the batch cover sheet. Bundle the empty Holey Joes and place at the back of the batch.
- (10) Include a green Resume Flag if the batch is incomplete.
- (11) Sign the batch back in to the cart using the *Cart Inventory Control Sheet* labeled “certification”.

3.21.263.6.3.4.2.3
(08-08-2024)
Document Expiration Dates

(1) Supporting identification document(s) must be current and cannot be expired. This section does not apply to Exception Documentation. The current date is defined as follows:

Document	Definition
Documents with an expiration date present, a. If only a month and year (MM/YYYY) are provided, use the last day of that month to determine the expiration date. b. If only a year is provided (YYYY), use 12/31 of that year to determine the expiration date. c. If there are all zeroes in any field (MM, DD, YYYY) consider the expiration date missing.	Current is defined as “the expiration date of the document is after the submission date of the Form W-7 application”. If a document has expired by the IRS Received Date but was current when the applicant submitted it, accept as valid. Determine the submission date using the following priority: a. Postmark date on the envelope b. Signature date c. Today’s date minus 10 days

Document	Definition
<p>Document without an expiration date present, Some documents do not have an expiration date but will be considered current.</p> <p>a. Documents that do not have expiration date and do not require an expiration date entry in RTS:</p> <ul style="list-style-type: none"> School or medical records (see paragraph (8) below) Birth certificates <p>b. Documents that do not have an expiration date and require an 12/31/CY entry in RTS:</p> <ul style="list-style-type: none"> Arizona state ID cards: some do not display an expiration date Foreign driver's licenses: some do not display an expiration date Foreign military ID cards Honduran national ID cards: some do not display an expiration date Mexican voter ID cards issued before 2008 do not display an expiration date Malaysian Identity Cards 	<p>For all others without an expiration date, leave blank.</p>

- (2) Check both sides or all pages of documents for an expiration date and/or extension date.

Caution: When reviewing a visa, if the expiration date has passed, check for the presence of information that extends the expiration date (Notice I-797A, Form DS-2019, Form I-20, Form I-94). Notice I-797A, *Notice of Action, from United States Citizenship and Immigrations Services (USCIS)* serves as a replacement Form I-94. Although it does not take the place of the visa, when presented along with the visa, and the applicable update (i.e., extension date) is present, it may be accepted. Form DS-2019, *Certificate of Eligibility for Exchange Visitor (J -1) Status*, is the official form used in the administration of the exchange visitor program, and identifies the exchange visitor, their designated sponsor, and provides a brief description of the program, including the start and end dates. (The program end date serves as the visa expiration date if the visa is expired and no other current expiration date is present.) See Exhibit 3.21.263-4, Potential Work Authorization Visas, for applicants who may qualify for an SSN, and see Exhibit 3.21.263-9, Visas and Counterfoils.

- (3) If "DS" or "D/S" is noted as the visa expiration date on Form W-7, the visa expiration date is 1 year from the received date of Form W-7. The visa expiration date may be provided by the applicant in subsequent correspondence if not written on the Form W-7.

Reminder: “DS” may be listed on the I-20, I-94, or visa. The “DS” is usually written on the Department of Homeland Security Customs and Border Protection (CBP) “admitted” date stamp on the visa page of the passport. See IRM 3.21.263.6.3.1. The expiration date is one year from the admit-tance date.

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- (5) The Electoral Commission of Jamaica has issued notification that all Voters’ Identification Cards will be valid until December 31, 2021. Continue to accept these documents as valid through December 31, 2021.
- (6) On May 21, 2019, the President of Venezuela issued notification to extend the validity of Venezuelan passports for an additional five years past their printed date of expiration. Enter the expiration date plus five years in RTS if the printed date is expired.
- (7) As of January 1, 2014, the validity period for French national identity cards is extended from 10 to 15 years for adults over the age of 18. The five-year extension applies to National Identity Cards issued to adults from January 2, 2004 to December 31, 2013. Verify the card holder was over the age of 18 at the time the card was issued. Enter the expiration date plus five years in RTS if the printed date is expired.

Note: This extension does not apply to National Identity Cards issued to minors under the age of 18. Enter the expiration date printed on the national IDs issued to minors.

- (8) Applications submitted for dependent children under 18 years of age may include a school record and applicants under the age of 6 years may include a medical record. Use the table below to determine the expiration dates for these types of documents.

If...	Then...
<p>Medical Record (shot or immunization records only),</p> <p>Reminder: These are acceptable ONLY for dependents under 6 years of age. If a DOE is required for the applicant, the record must be from a U.S. facility.</p> <p>Caution: If the only date shown is for a future visit, leave the expiration date blank in RTS and select "No" to "is the document valid?"</p> <p>Example: Attached birth certificate shows the applicant is a newborn and the attached undated medical record only indicates a future visit. This medical record is not valid and must be processed as instructed above.</p> <p>Caution: A "cita" is not a valid date for a medical record.</p>	<p>Use the date of service provided or the date on the medical records, whichever is later, to determine the expiration date and whether the record is current (dated no more than 12 months from the date of Form W-7 application).</p> <ul style="list-style-type: none"> • The document expiration date is one year from the date of the last immunization. • If only a month and year are provided, use the last day of the month to determine the expiration date. • If a dated provider letter is submitted, the document expiration date is one year from the letter date. <p>Reminder: No actual expiration date will be input to RTS.</p>
<p>School Record (official report card or transcript ONLY)</p> <p>Reminder: These are valid ONLY for applicants under the age of 18; if a DOE is required for the applicant, the record must be from a U.S. facility). See IRM 3.21.263.5.6 if an applicant is age 18 or over and their documentation includes a passport and a U.S. school record.</p>	<p>These documents are considered current if they are for a school term that ended within 12 months of the date of the Form W-7 application. For example, for a January 2014 application, the school term must have ended January 2013 or later.</p> <p>Note: If the school record is a dated nursery or kindergarten letter, the letter should within 12 months of the date of the Form W-7 application.</p> <p>Reminder: No actual expiration date will be input to RTS.</p>

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3.21.263.6.3.4.2.4
(11-09-2018)

Security of Supporting Identification Documents

- (1) All original supporting identification document(s) and certified copies from the issuing agency submitted with an application are maintained in a secure location in the ITIN Operation until the Form W-7 is processed to assigned or rejected status.

Exception:

- Suspended for other than questionable ID (S 02).

Once the application is processed to assigned, rejected, or suspended for other than questionable ID, the original and certified ID are mailed back to the applicant. Copies remain attached to the original application.

- (2) The ITIN Unit Manager/Lead is responsible for ensuring all supporting identification documents received are secured in a designated area at the end of each shift.
- (3) No original supporting identification documents or certified copies from the issuing agency are to leave the ITIN Unit, clerical or technical unit, unless specific arrangements are made to secure them. They must be hand carried at all times.

Note: Ensure taxpayer data other than the name and address is **NOT** visible through a window envelope. For example, Form 14413 and Form 14415 must use envelopes without windows if *Form 14433* is not used to address the envelope. See IRM 3.21.263.6.3.4.2.5.

- (4) Ensure compliance with IRM 10.5.1, Privacy and Information Protection, Privacy Policy.

3.21.263.6.3.4.2.5
(09-12-2024)

Returning Original Supporting Identification Documents to Applicant

- (1) If you have received supporting identification document(s) (including residency documentation) with the application, it is to support an entry on the Form W-7. After you have completed entering all application information into RTS and the account is assigned, rejected, or suspended for other than questionable ID (S 02), you must return all original or CCIA supporting identification and residency document(s) to the applicant.

Exception: ONLY for cases identified by TAS as “hardship” requesting the return of ID, see IRM 3.21.263.5.10.

Note: When applicants suspended for S 02 status request (by Form 4442 or correspondence) the return of their supporting ID, review the ID for questionable traits (see IRM 3.21.263.6.3.4.4). Copy both sides of all ID showing information on both sides and return the ID to the applicant. Update the Remarks Field to show:

- Actions taken with entries such as *returned driver’s license and birth certificate per Form 4442*.
- Whether ID is valid/invalid

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- (2) Loose photograph(s) with no identifying information such as name or DOB may be found in the Form W-7 application package. Compare the photograph(s) to their ID in the package (both single and family packs) that have photographs:

- a. If you can determine from a photograph attached to or in an acceptable ID acceptable ID for an ITIN applicant that the loose photograph is the same person, return the loose photograph to that person as shown in the paragraph below.
 - b. If you are unable to determine the identity of the person in the photograph(s), process as follows:
 - Return the loose photograph to the Form W-7 applicant if the photograph was received in a Form W-7 package of a single applicant.
 - If the loose photograph was received as part of a family pack, return the loose photograph to the primary taxpayer on an attached return or to the primary taxpayer in the family pack if no return is enclosed.
- (3) Process the work as follows:
- a. Prepare separate envelopes for the two following categories of supporting identification document(s):
 - Original or certified by issuing agency supporting ID for assigned, rejected, and suspended (non-QID) applications
 - Original or certified by the issuing agency supporting ID for applications flagged for QID
 - b. Complete (enter DLN, name and address) and print *Form 14433* (see Exhibit 3.21.263-40) for each envelope containing original or certified by issuing agency supporting ID. Access this form template at *Form 14433*. Verify that the name, address, and DLN are correct on *Form 14433*. If the Line 2 mailing address country was left blank because the Palestinian Territory is not yet available in the country code listing, manually add *Palestinian Territory* to the last line of the address block on the *Form 14433* prior to printing.
- Reminder:** Only original documentation and certified copies from the issuing agency are returned to the applicant. If the applicant requests that their notarized copy be return to them, make a copy for the file and return the applicant's document. **ALWAYS** verify that the contents of the envelope are being sent to the correct recipient(s) and address. See IRM 3.21.263.3.3.
- Caution:** Make sure taxpayer data other than the name and address is **NOT** visible through a window envelope. For example, Form 14413 and Form 14415 must use envelopes without windows if Form 14333 is not used to address the envelope.
- c. Place the *Form 14433* **INSIDE** envelopes containing documents for assigned, rejected, suspended (non-QID) applications. Secure the *Form 14433* to the **OUTSIDE** of envelopes containing ID documents for applications flagged for QID.
 - d. Place the envelope(s) directly behind the complete application pack (single or family) and attach (with clip etc.) to the application. **DO NOT** staple or paperclip the documents that are being returned.
- (4) When addressing an envelope, use the mailing address from the Form W-7 application to return the original supporting identification document(s).
- a. When addressing envelopes by hand, you must use black or blue ink and print legibly in all capitalized block letters.

3.21 International Returns and Documents Analysis

- b. Ensure that you use the appropriate format (domestic or foreign) for addressing the return envelope. In most circumstances for domestic addresses, the first line contains the applicant's name, second line contains the applicant's street address, and the third line contains the applicant's city, state, and zip code.
 - c. The foreign address format differs from the domestic format. If taxpayer application includes an envelope with their foreign return address, use that format. Otherwise, enter the country separately on the last line.
 - d. When mailing overseas, use the proper size envelope to ensure delivery.
- (5) For a single application, use the mailing address from the Form W-7 application to return the original supporting identification document(s) to the applicant.

Note: This includes applications that do not meet the multiple application criteria below.

- (6) For multiple applications with the same U.S. citizen or resident alien listed to the right of **d** or **e** and all applications have the same mailing address, mail all documents (including the primary and secondary taxpayers) back in one envelope. If any of the above conditions do not apply or the tax examiner preparing the return mailing package has concerns, return the documents in separate envelopes to the Form W-7 applicants.

Use an envelope that closely matches the size of the item(s) being returned. For example, if returning only a driver's license, use a standard letter envelope (size 9 1/2 X 4). If returning a birth certificate that was received folded, then return it folded in the envelope closest to the size of the folded document. The envelope should be addressed to the primary taxpayer that is listed to the right of **d** or **e** if all applications have the same mailing address. If the primary taxpayer on the tax return does not have a Form W-7 application, return family ID in the following manner:

- a. Address the first name line of the envelope to the primary taxpayer that is listed to the right of **d** or **e** if all applications have the same mailing address.
 - b. Address the second name line of the envelope to the spouse if they are an applicant. If the spouse did not submit a Form W-7, list one of the Form W-7 applicants on the second name line.
 - c. Use the mailing address on the Form W-7 applications.
- (7) Use the table below when mailing ID back to the taxpayer:

If	Then
If ID is received for a taxpayer listed on an attached tax return but no Form W-7 or a blank Form W-7 is present for this taxpayer	Mail the ID back in the same envelope with the other documents
If ID is associated with a taxpayer listed on an attached tax return such as a parent's ID sent to verify signature on a dependent's application.	Mail the ID back in the same envelope with the other documents.

If	Then
If the ID is for a taxpayer NOT listed on an attached tax return or a blank Form W-7 is received with no tax return attached	<p>Verify that the ID does not belong to another application in the batch. Flag the ID in a manner determined by local management to send to the designated ITIN team for processing in the LODO per IRM 3.21.263.6.3.4.2.6.</p> <p>Note: If the Identification Document Certification form and associated document copies belong to each other but not to the Form W-7 application packet and the correct Form W-7 is not in the batch, see your Lead for research and possible elevation to the ITIN Operation Analyst.</p>
If the applicant attached a self-addressed stamped envelope (SASE), prepaid express mail or courier envelope with their application. See IRM 3.21.263.9.3.2.2.3.	<ul style="list-style-type: none"> Place the original/certified copies of ID in this envelope. Do not edit the name/address on the SASE If this envelope has no return address, edit the ITIN mail address as the return address: Internal Revenue Service ITIN Operations P O Box 149342 Austin, TX 78714-9342 If the SASE mailing address is different from the mailing address on the Form W-7, enter the address in Remarks

- (8) If the Form W-7 has an incomplete mailing address for the applicant that you are unable to perfect (see IRM 3.21.263.6.3.5.5) or is missing the complete address:
- Place the ID in a confidential (E-20) envelope and edit the envelope with the primary taxpayer's (from the tax return) full name and TIN (DLN if no ITIN assigned) and, if applicable, the dependent's full name and ITIN (DLN if no ITIN assigned); see IRM 3.21.263.6.3.4.2.6.
 - Flag the envelope in a manner determined by local management for filing in the Loose Documents Database (LODO).

- c. Update the Remarks Field with the disposition of the ID.

3.21.263.6.3.4.2.6

(07-10-2023)

Maintaining Supporting Identification Documents

- (1) Original identification documents (ID) and copies certified by the issuing agency are returned to the applicant after the Form W-7 is processed. If the United States Postal Service (USPS) is unable to deliver the ID, the mail is returned to the IRS as undeliverable and the envelope mailed with it is usually attached. ITIN employees research for a better address. If a better address is found, the ID is mailed to the applicant. When a better address cannot be found, the ID must be stored in a secure ITIN location and maintained in the Loose Documents Database (LODO) for six months before the ID is classified. Passports are returned to the embassy of the issuing country after being stored for six months. These procedures also apply to loose documents (documents that cannot be associated to any Form W-7 application package); see Figure 3.21.263-9 in IRM 3.21.263.6.9.8. A designated team in the ITIN unit maintains these documents.
- (2) The designated team does the following to maintain supporting ID:
 - Enter new ID into the LODO database.
 - File and maintain ID in secure storage.
 - Purge ID that has been stored for six months.
 - Classify documents that are not claimed.
 - Process “loose” ID that is found.
- (3) LODO is reserved **ONLY** for original ID or copies certified by the issuing agency. This includes documents required for Form W-7 purposes such as marriage certificates, baptismal records, residency letters, etc. If the document(s) is not in the LODO database and no valid address to return them to the applicant is found, enter the documents in the LODO database as a new record. All information entered in the LODO is taken from RTS, the storage envelope (E-44B), the confidential (E-20) envelope and the document(s). Compare the information on the envelope to RTS information and edit if necessary.

Note: If there is no history item in the RTS Comments Field or Remarks Field stating the documents were sent to storage, update RTS when the RTS status permits. Make entries such as *NBA DOCS IN STORAGE* to indicate the location of the documents. **DO NOT** make RTS updates on a Revoked ITIN application. See IRM 3.21.263.6.10.4.

To enter new undeliverable documents in LODO, open the database and select **Input New Record**. Using **ALL CAPS** and **NO DASHES**, populate the following fields on the primary page:

- a. **Last Name:** Enter the last name.
- b. **First Name:** Enter the first name.
- c. **Middle Name:** Enter the middle name.
- d. **Date of Birth:** Enter the date of birth.
- e. **DLN:** Enter the DLN of the primary.
- f. **TIN:** Enter primary ITIN or SSN, if applicable.
- g. **Document Type:** Make the appropriate selection for each document. Select “Other ID” for original documents not listed and enter a description in **Remarks**. Take no action if the primary does not have documents to be entered.
- h. **Source:** Make the appropriate selection for each document.

- i. **Action Taken:** Make the appropriate selection for each document.
 - j. **Add Dependents:** Select the **Add Dependent** button to enter the dependent's information and identification documents. Verify all documents are entered. Edit if necessary. Select **Save and Close** to save the record. Repeat for each additional dependent.
 - k. **Save Record:** Select to save the record in the database.
 - l. **Auto Number:** LODO auto number will generate when the record is saved.
 - m. **Print Label:** Select to print the label for the storage envelope.
 - n. **Add New Record:** Select to input a new record.
- (4) Use a window envelope (E-44B) to store each applicant's documents. Follow the steps below to edit these envelopes:
- a. Select **Print Label** to print the storage label containing the applicant(s) information and identification documents. Verify the information is correct. Edit if necessary.
 - b. Place the label and all associated documents in the storage envelope with the LODO auto number visible through the window.
 - c. Place storage envelopes back in the batch to be routed to the designated ITIN team.
- (5) These documents are stored in secure cabinets. The envelopes are filed in the order of the auto number printed on the storage label.
- (6) If a better address is found for the documents stored in the LODO database, follow the steps below to update the record and return the documents to the applicant:
- a. Verify the address is valid on <https://www.usps.com/>.
 - b. Verify all documents match information in LODO. Edit if necessary.
 - c. Make the appropriate selection in the **Action Taken** drop-down menu.
 - d. Check the **Closed** box.
 - e. Select **Save Record** to save and close the record.
 - f. Prepare a new address label and place in the envelope with the documents.
 - g. Remove the storage label.
 - h. Seal all envelopes being mailed and place in the outgoing clerical basket with the appropriate coversheet.
- (7) If the documents were previously entered in LODO and a better address is **NOT** found, compare the date you are working the case to the date the document was initially input in LODO. If less than six months, take the following actions:
- a. Update RTS **Comments** or **Remarks** indicating documents were sent to storage when the application status permits.
 - b. Select **Placed in Storage** in the **Action Taken** drop-down menu for the primary and dependents as applicable.
 - c. Verify the **Closed** button is unchecked. If not, uncheck it before saving the record.
 - d. Select **Print Label** to print the storage label containing the applicant(s) information and identification documents. Verify the information is correct. Edit if necessary.
 - e. Place the label and all associated documents in the storage envelope with the LODO auto number visible through the window.

3.21 International Returns and Documents Analysis

- f. Place the storage envelopes back in the batch to be routed to the designated ITIN team for storage.

- (8) Purge all LODO documents held in storage for six months. Follow these steps to purge documents:

Note: The Embassy of the Republic of Venezuela is closed until further notice. Venezuelan passports returned as undeliverable by the USPS must be held for one year prior to purging the documents.

- a. Select **Reports** and choose **Purge Listing** from the drop-down menu. Enter the date.
 - b. Pull the storage envelopes for records aged six months or more.
 - c. Using the information listed on the storage label, research RTS and IDRS for better address. See IRM 3.21.263.6.10.4.
 - d. Verify any new address found on <https://www.usps.com/>
 - e. If a better address is found, update the **Action Taken** and prepare the envelope for mailing.
 - f. If a better address is **NOT** found, update the **Action Taken** and classify the documents. All purged passports must be returned to the embassy of the issuing country. Separate passports from the other documents being purged in preparation for additional steps.
 - g. Click the **Closed** box and then **Save Record** to save and closeout the LODO record.
- (9) For purged passports, take the additional following actions:
 - a. Ensure there are no documents or items tucked inside the passport. If other items are located, treat them accordingly as additional loose documents. If money is found, immediately take to your Lead.
 - b. Use the ITIN shared drive to create Form 14482 for each passport owner. See Exhibit 3.21.263-5 for a listing of embassy addresses. Stamp each Form 14482 in the lower right corner with the assigned 3-digit PII stamp.
 - c. Multiple passports for the same issuing country can be sent together with a limit of four passports per large envelope and one passport per small envelope. Include the Form 14482 for each passport owner.
 - d. Leave embassy mailings unsealed and place them in the designated location for review. (If the review cannot be performed on the same day, the unsealed envelopes will be maintained in a secure storage location.)
 - e. The designated reviewer will review the embassy mailings to ensure each passport is associated with a correctly addressed Form 14482 and will check for any additional documents or items inside the passports. For each correctly prepared mailing, the reviewer will stamp each Form 14482 in the lower right corner with their assigned 3-digit PII stamp, seal the envelopes, and place them in a location designated solely for reviewed outgoing embassy mailings. If an error is detected, the reviewer will give the unsealed envelope to the designated ITIN team Lead, who will treat in the same manner as other team corrections.
 - f. Sealed embassy mailings will be delivered to ITIN Clerical by the reviewer or designated ITIN team Lead.
 - (10) "Loose documents" are original documents or copies certified by the issuing agency that may have been separated from the Form W-7 or tax return. These

may be found in the ITIN clerical, extraction, or other areas. A designated ITIN team stores these documents and maintains the information in the LODO.

To process “loose documents”, research RTS and LODO to locate the applicant and return the documents. See IRM 3.21.263.6.3.4.2.5. Use the chart below to take appropriate actions:

If...	Then...
Status is assigned	<ol style="list-style-type: none"> Compare RTS to IDRS for the most current address If an address update to RTS is needed: <ul style="list-style-type: none"> Select Reason for Change “Current Mailing Address Only” Update the address Enter information in the Comments Field to indicate the document(s) was mailed and to record the old address with entries such as <i>Orig 02 found & mailed; old address (enter the actual old address)</i> Update the address in RTS. If an address change to RTS is NOT needed: <ul style="list-style-type: none"> Select Reason for Change “Current Mailing Address Only” Enter information in the Comments Field such as <i>Orig 02 found and mailed</i> Mail the document to the applicant.
Status is suspended	<ol style="list-style-type: none"> Complete Clerical Action Sheet to have the case pulled from the Suspense Wall Update the documentation in RTS and mail to the applicant.

If...	Then...
Status is Rejected, see IRM 3.21.263.6.10.8	<ol style="list-style-type: none"> Document(s) satisfies ALL reject conditions <ul style="list-style-type: none"> Update the application in RTS Mail the document(s) back to the applicant. Document(s) does NOT satisfy ALL reject conditions <ul style="list-style-type: none"> Mail document(s) back to the applicant.
Owner of loose document(s) is NOT found in RTS	<ol style="list-style-type: none"> Open the LODO and search for the owner. If a record is found, process the document(s) according to the instructions in this IRM section. If a record is NOT found, create a new record. See paragraph (3) above Select Loose - Hold for Research in the Action Taken drop-down menu. Prepare the storage envelope and place in secure file cabinets in auto number order. Document(s) are held in research status for 30 days.
Found Document Search (30 days after initial loose document entry)	<ol style="list-style-type: none"> Open LODO and select Found Documents. Select Older Than 30 Days button Search RTS using information for records with an input date of 30 days or more. If the applicant is found, update RTS using application status instructions above and mail documents back to the applicant. If the owner is NOT found in RTS, select Placed in Storage in Action Taken drop-down menu. Click Save Record to remove the record from the Found Documents report.

3.21.263.6.3.4.3
(09-10-2024)

Reviewing Exception Documentation

- (1) In addition to supporting identification and residency documents, applicants who are not submitting a tax return with Form W-7 are required to provide documentation to support their claim to meeting established Exception criteria.

Note: Exception documentation is not returned to the applicant.

- (2) The types of Exception documentation vary; however, the applicant is required to submit Exception documentation based on the specific Exception Criteria claimed on Form W-7.
- (3) The table below lists some of the common Exception Documentation that Tax Examiners may encounter during processing and provides a general description. Refer to IRM 3.21.263.6.3.5.2 for specific requirements on Exception Criteria.

Exception Document	Description	Exception No.
Partnership Agreement Note: May be included in a Certificate of Accuracy (COA).	Legal document that identifies the applicant's partnership interest in a company doing business in the U.S. Valid documents must include the applicant's name, partnership's name and EIN.	1a
Letter from financial institution for business account holder	Letter identifies business account holder by name and confirms ownership of interest-bearing account subject to information reporting or federal tax withholding for current tax year.	1b
Letter from financial institution for individual account holder	Letter identifies individual account holder by name and confirms ownership of interest-bearing account subject to information reporting or federal tax withholding for current tax year.	1c

Exception Document	Description	Exception No.
Letter or document from withholding agent (investment or insurance company, financial institution, rental agent, etc.)	<p>Letter identifies owner of asset (pensions, annuities, rental income, royalties, dividends etc.) that generates income subject to information reporting or federal tax withholding for current tax year.</p> <p>Note: If the only documentation is a self-generated income statement from a web site (for example, Amazon) filled in by the taxpayer, consider the document invalid. If additional documentation is attached that supports the income (such as a contract or a letter with a postmarked envelope addressed from the withholding agent), consider the documentation valid. See IRM 3.21.263.9.3.2.2.3.</p>	1d
Employment contract or letter	Contract or letter of employment or request for speaking engagement (honoraria)	2a
Form 8233	Exemption from withholding on Compensation for Independent (and Certain Dependent) Personal Service of a Non-Resident Alien individual (generally foreign scholars, professors, researchers etc.)	2a
Central Withholding Agreement (CWA)	Typically submitted by P1–P2 visa holders (entertainers and athletes). Document list applicant's name and identifies the withholding agent.	2a

Exception Document	Description	Exception No.
College contract or award letter	Official notification from educational institution awarding the non-compensatory scholarship, fellowship, or grant.	2b or 2c
Designated School Official (DSO) Letter	Notification from authorized party at educational institution that either the applicant will not be securing employment in the U.S. nor receiving income from personal services or applicant is receiving non-compensatory income from scholarships, fellowships, or grants that is subject to IRS information reporting or withholding for the current year.	2b or 2c
U.S. visa	Usually recorded in U.S. passport pages	2b or 2c
SSA Reject Letter	Letter from the SSA that advises the applicant, by name, is not eligible for an SSN.	2a, 2b or 2c
Form W-8 BEN	Beneficial Owner's Certificate of Foreign Status for U.S. Tax Withholding (foreign students, researchers, professors, visitors at casinos)	2b or 2d
Home Mortgage Loan Document or Loan Commitment Letter	Document that identifies the applicant as the borrower on a home mortgage loan or letter of approval for the applicant on a home mortgage loan.	3

Exception Document	Description	Exception No.
Contract of Sale of Real Property	Document must identify the applicant and a U.S. Real Property sale. Caution: If Exception 3 is not specified or there is no mortgage listed in the contract, treat as Exception 4. Pull from batch for FIRPTA referral.	3 or 4
Form 8288 Series	“U.S. Withholding Tax Return for Disposition by Foreign persons of U.S. Real Property Interest”; “Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interest”; “Application for Withholding Certificate for Dispositions by Foreign Person of U.S. Real Property Interest.”	4
Non-recognition document	Non-recognition document that shows the date of the transaction, the parties involved, and the type of transfer. This includes the deed, Direction to Convey form, a document that identifies the replacement property exchanged, or the transfer of stock.	4
Broker’s Listing Agreement	Listing agreement or similar document that identifies the applicant as the seller of the real property.	4

3.21.263.6.3.4.4
(07-10-2023)

**Reviewing Questionable
Identification Documents**

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[illegible]

[illegible]

[illegible]

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3.21.263.6.3.5
(03-02-2022)

Form W-7 Overview

- (1) This subsection provides guidelines for ITIN Operation Tax Examiners when reviewing Form W-7 submitted by applicants.
- (2) A taxpayer who needs a new ITIN must submit a Form W-7 with a valid U.S. federal tax return and original ID or copies certified by the issuing agency. Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the return that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2 and IRM 3.21.263.6.4.1. See IRM 3.21.263.5.6 for exceptions for notarized ID and additional documentation requirements for applicants who submit a passport with no DOE as a stand-alone document. Supporting identification document(s) to substantiate the individual's identity and foreign status must also be attached.
- (3) If a required field is missing from the Form W-7 and the information is provided on the supporting identification document(s) (e.g., country of birth is on the birth certificate), then edit the required field from the information provided on the supporting identification document(s) unless otherwise directed in this manual.
- (4) If the Form W-7 includes an attachment that specifically references any of the line information (by number and/or name), treat as a part of the Form W-7.
- (5) Treat "n/a, same, el mismo, ninguno" entries as if the field (such as first name or middle name) is blank.
- (6) Unless specified, editing is not required on Form W-7. Additional edits may be used to clarify differences between Form W-7 information and RTS entries.
- (7) Enter the information from Form W-7 on the *W-7 Application Input Screen*, see IRM 3.21.263.9.3.2.

3.21.263.6.3.5.1
(04-22-2021)

Application Type Box

- (1) The Application Type Box is a new box added to the September 2016 revision of Form W-7. It is located in the area that was formerly the For IRS Use Only Box found on previous revisions of Form W-7. ITIN applicants must select **Apply for a New ITIN** or **Renew an Existing ITIN** to indicate the reason for submitting the Form W-7.
- (2) The application type is a required entry. Review lines 6e and 6f attachments and the *W-7 Potential Duplicate screen* to determine if the applicant has a previously assigned ITIN. See IRM 3.21.263.6.3.5.14 and IRM 3.21.263.9.3.1. Refer to the table below for processing:

If	Then
One box is checked,	<p>Edit and enter as follows:</p> <ul style="list-style-type: none"> • Enter the selection made by the applicant • Select “Renew an Existing ITIN” if a previously assigned ITIN is found. See IRM 3.21.263.9.3.3 • Select “Apply for a New ITIN” if there is a number other than an ITIN in the ITIN field and move the number to the IRSN field
Neither box is checked,	<p>Review the application to determine if the applicant has a previously assigned ITIN. Edit and enter as follows:</p> <ul style="list-style-type: none"> • Select “Apply for a New ITIN” if an ITIN is not found • Select “Renew an Existing ITIN” if a previously assigned ITIN is found
Both boxes are checked,	<p>Review the application to determine if the applicant has a previously assigned ITIN. An edit is not required. Enter as follows:</p> <ul style="list-style-type: none"> • Select “Apply for a New ITIN” if an ITIN is not found. • Select “Renew an Existing ITIN” if a previously assigned ITIN is found

3.21.263.6.3.5.2
(07-10-2023)

Reason for Applying

- (1) This area on Form W-7 describes the reason the applicant is submitting the application. Any individual who is not eligible to obtain an SSN but who must furnish a taxpayer identification number to the IRS must apply and indicate the reason they are applying for the ITIN.
- (2) If the reason for applying is to obtain a new ITIN to file a U.S. tax return, a valid tax return must be **submitted** with the application for the ITIN to be issued, unless Exception criteria is met. Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach a U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit to show they are eligible for an ITIN or to renew an existing ITIN. Form W-7 applica-

3.21 International Returns and Documents Analysis

tions that do not meet these criteria will be rejected. See IRM 3.21.263.9.3.2.2.2 and IRM 3.21.263.6.4.1.

- (3) Accept the Reason for Applying as listed by the applicant on Form W-7. If no box is checked or multiple boxes are checked, (other than “a” and “h” OR “f” and “h”) **DO NOT EDIT Form W-7** and **DO NOT ENTER into RTS**. See Exception below and IRM 3.21.263.9.3.2.2.

Exception: Military overseas spouse and dependent applications may be submitted with box “d” or “e” and an entry on the dotted line besides box “h” for Military Overseas. When entering in RTS, select “d” or “e” as applicable. Do not select “h” but instead select “Military Overseas” from the Exception drop-down field.

- (4) In most circumstances, the applicant will check only one box. However, if the applicant is claiming treaty benefits, two boxes should be checked.

Example: When reason for applying “a” is selected and Exception 1 or 2 are selected, then box “h” must be checked.

When reason for applying “f” is selected and no tax return is attached, then reason for applying box “h” must be checked and Exception 2 must be checked.

If box “a” or “f” are checked, then box “h” should also be checked. If applicable, the treaty country and treaty article should be present.

If only box “h” is checked, one of the five (5) exceptions (Exception 1, 2, 3, 4 or 5) must be present.

- (5) Non-resident alien applicants include expatriates who relinquished their citizenship or terminated their long-term residency status. These are identified by the following:

- Reason for applying must be “a and h”, “b”, “f”, or “g”.
- SSA denial letter is present
- Form 8854, **Initial and Annual Expatriation Statement**, or Form 4083, **Certificate of Loss of Nationality of the United States**, is attached.
- Form W-7 Line 4 shows the U.S. as the COB and Line 6a shows another country as COC.

If applicant meets the above criteria and all other ITIN application requirements are met, refer to the lead to override R 07. See IRM 3.21.263.6.4.1 and IRM 3.21.263.6.4.2.

- (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. 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, do NOT process as SEVIS regardless of documentation provided.</p>	No	<ul style="list-style-type: none"> • Used with box "h" • Treaty country and article number must be present • Exception number 1 or 2 • Valid exception documentation. See Exception Tables below.
b	<p>Non-resident alien individual who is renewing their ITIN or required to file a U.S. tax return or who is filing a tax return only to claim a refund This is a Non-resident alien filing a U.S. tax return.</p>	Yes	<ul style="list-style-type: none"> • ITIN has already been assigned and application is to renew the ITIN. • A new ITIN is being requested and Form 1040 series return is submitted. • Complete foreign address is required.
c	<p>U.S. resident alien (based on the substantial residence test) renewing their ITIN or filing a U.S. tax return. This is a foreign individual filing a tax return that is living in the U.S.</p>	Yes	<ul style="list-style-type: none"> • ITIN has already been assigned and application is to renew the ITIN. • A new ITIN is being requested and Form 1040 series return is submitted. • Date of entry (DOE) required on Line 6d. • Applicant's mailing address must be in the U.S.

Reason Box	Description	Return Required	Requirements
d	Dependent of U.S. citizen/ resident alien renewing their ITIN or Dependent listed on a domestic Form 1040 series return.	Yes Note: For tax years after December 31, 2017, dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. See IRM 3.21.263.9.3.2.2.2.	<ul style="list-style-type: none"> Form 1040 series return is submitted unless "Military Overseas" is selected. An applicant for a new or renewal ITIN must be claimed on tax return as a dependent with an allowable tax benefit for tax years after December 31, 2017. See IRM 3.21.263.9.3.2.2.2. Date of entry required on Line 6d unless Military Overseas or the dependent is from Canada or Mexico and is either claimed for tax years 2017 or earlier or claimed for an allowable tax benefit (excluding ODC) for tax years 2018 or later. <p>Reminder: See IRM 3.21.263.5.6 for additional requirements if an applicant submits ONLY a passport without a DOE.</p> <ul style="list-style-type: none"> 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.

Reason Box	Description	Return Required	Requirements
e	Spouse of a U.S. citizen/ resident requesting a new ITIN This is a spouse listed on a domestic 1040 Series return. Spouse renewing their ITIN.	Yes Note: For tax years after December 31, 2017, spouses are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. See IRM 3.21.263.9.3.2.2.2.	<ul style="list-style-type: none"> Form 1040 series return is submitted unless "Military Overseas" is selected Applicant for a new ITIN must be claimed as an exemption on U.S. citizen / resident return (tax years 2017 or earlier) or filing a joint return with a spouse who is a U.S. citizen or resident alien. An applicant for a new or renewal ITIN must be claimed for an allowable tax benefit for tax years after December 31, 2017 or file a joint return with a spouse who is a U.S. citizen or resident alien. Name and TIN (SSN, ITIN) of U.S. person (primary) must be entered to right of box "e" and must be valid.

Reason Box	Description	Return Required	Requirements
f	<p>Non-resident alien student, professor or researcher renewing their ITIN or requesting a new ITIN to file a U.S. tax return or claiming an exception.</p> <p>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 education, teach, or perform research.</p> <p>Reminder: Dependents can claim Reason for Filing Box “f” if claiming exception 2b SEVP. See IRM 3.21.263.6.3.5.2 under exception 2b SEVP.</p>	<p>Yes (if filing a tax return)</p> <p>No (if filing exception “2”)</p>	<ul style="list-style-type: none"> 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"> Line 6a country of citizenship required. Line 6c Type of U.S. visa required. Line 6d Date of Entry required. Line 6g college, university, educational institution (including high school), research institution 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 3.21.263.6.4.1. A valid passport is required.

Reason Box	Description	Return Required	Requirements
			<ul style="list-style-type: none"> 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 R 07. See IRM 3.21.263.9.3.2.3."</p> <p>Note: The letter from the DSO may include SSA denial information. See IRM 3.21.263.9.3.2.3. "Document Type".</p> <p>Exception: Applicants who select reason "f" and have a tax return attached are also exempt from filing Form 8233, SSA denial letter or DSO letter. See IRM 3.21.263.6.4.1 and refer to Lead to override the S 21 condition.</p>

Reason Box	Description	Return Required	Requirements
g	<p>Dependent/spouse of a non-resident alien holding a U.S. visa.</p> <p>These are the dependents and spouses of individuals requesting an ITIN to file a Form 1040-NR tax return.</p> <p>These are the dependents and spouses of individuals renewing their ITIN to file a Form 1040-NR tax return.</p>	<p>Yes</p> <p>Note: For tax years after December 31, 2017, spouses and dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Reason “g” spouses and dependents are exempt if listed on a 1040-NR return, or on a 1040 return with a foreign address.</p>	<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 3.21.263.6.4.1. A U.S. visa is not required if the foreign address is Bermuda as Bermuda passport holders are exempt from the U.S. visa requirement. See IRM 3.21.263.6.4.1. A valid passport is required (for tax years 2017 or earlier) unless the foreign address and the country of citizenship is Canada or Mexico.
h	<p>Other/additional information. 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” 	No	<ul style="list-style-type: none"> Exception criteria is specified here If boxes “a” through “g” are not checked, the reason for applying may be described. <p>Note: A request for an EIN (Form SS-4) is not a valid exception, and does not make the applicant eligible for an ITIN.</p>

- (7) There are limited circumstances when the applicant's reason for applying for a new ITIN or to renew their existing ITIN does not require filing a tax return. This is known as exception criteria. If Exception Criteria is the reason for submitting Form W-7, the specific exception should be identified on line “h” of Form W-7.

- (8) Exception 1, third-party Withholding on Passive Income. If multiple Forms W-7 are attached and each applicant is claiming an exception, do not input as a family pack. Related Information Statements may include Form 1042-S, Form 1099-INT, Form 1099-MISC, or Form 8805, Schedule K-1. Information statement(s) are generally prepared once a TIN has been supplied. Do not consider for exception documentation requirements.

The term “letterhead” used in the following paragraphs is the heading at the top of a sheet of letter paper (stationery). A letterhead may or may not contain a name, address, and a logo or corporate design. Sometimes a background pattern is present. An address may not be present in all letterheads. For example, a company with many branches/locations may just have the company name in the letterhead.

If...	Then applicant must submit...
1(a) Partners (foreign partnership or U.S.) in a partnership that invests in U.S. with assets that generate income subject to federal withholding/reporting requirements,	Copy of the portion of the partnership or LLC agreement displaying EIN of partnership and verifying applicant is a partner in the partnership that is conducting business in the United States. CAA submitted applications with partnership information on the COA (including EIN) is acceptable.
1(b) Individuals who have opened an interest-bearing bank deposit account that generates income effectively connected with their U.S. trade or business that is subject to federal information reporting and/or federal tax withholding,	An original signed letter from the bank on its official bank letterhead, displaying the applicant's name and stating that they have opened a business account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.
1(c) Individuals who are “resident aliens” for tax purposes and have opened an interest-bearing bank deposit account that generates income subject to IRS information reporting and/or federal tax withholding,	An original signed letter from the bank on its official letterhead, displaying the applicant's name and stating that they have opened an individual deposit account which is subject to IRS information reporting and/or federal tax withholding on the interest generated during the current tax year.

If...	Then applicant must submit...
1(d) Individuals who are receiving distributions during the current tax year of income such as pensions, annuities, rental income, royalties, dividends, etc. that are subject to withholding/reporting requirements.	<p>An original document or signed letter from the withholding agent that is on official letterhead, shows the individuals name, and requirement for ITIN in order to make distributions during the current tax year which are subject to federal tax withholding and/or reporting requirements.</p> <p>Documents for rental income do not have to specifically state subject to federal withholding.</p> <p>No statement that the pension/annuities is subject to withholding is required if the letter/document from the withholding agent states that the applicant must obtain an ITIN to avoid duplication of distribution, for example, documents from the Department of Defense, Finance, and Accounting Services.</p>

- (9) **Exception 2, Wages, Salary, Compensation, Honoraria payments; Scholarships, Fellowships, Grants; Gambling Winnings:** related statements may include Form 1042-S. See the table below.

Caution: Information Statement(s) are generally prepared once a TIN has been supplied. Do not consider for exception documentation requirements.

If...	And...	Then applicant must submit...
2(a) Wages, Salary, Compensation and Honoraria Payments	<p>Claiming tax treaty benefits and:</p> <ul style="list-style-type: none"> are either exempt or subject to reduced rate of withholding of tax on their wages, salary, compensation, and honoraria payments AND submitting Form 8233 to payer of income 	<ul style="list-style-type: none"> An original letter of employment from the payer of income or A copy of employment contract or An original or copy of a letter requesting applicant's presence for a speaking engagement, etc. Request can be future dates within the current year. <p>With each submission, the taxpayer MUST also submit the following:</p> <ul style="list-style-type: none"> Tax treaty country and article number Information on Form W-7 / Form W-7SP that supports claiming a tax treaty benefit (require treaty country and article number), and Copy of completed withholding agent's portion of Form 8233.

If...	And...	Then applicant must submit...
2(b) Scholarships, Fellowships and Grants from Non-SEVP (Student and Exchange Visitor Program approved colleges, universities, educational (including high schools) or research institutions	Claiming tax treaty benefits, exempt or subject to reduced rate of tax, and submitting Form W-8 BEN to the withholding agent,	<p>An original letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, or Copy of the contract with the college, university, educational (including high school) or research institution along with:</p> <ul style="list-style-type: none"> • Original or copy certified by the issuing agency of passport showing a valid visa issued by U.S. Department of State. <p>Exception: A U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda.</p> <p>and</p> <ul style="list-style-type: none"> • Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit, and • Copy of W-8 BEN submitted to the withholding agent, and • Original or copy of the SSA Reject Letter (also called a SSA denial letter <p>Students on a F-1, J-1, or M-1 visa will not have to apply for an SSN. They are required to provide an original or copy of the SSA reject letter OR an original letter from their DSO or RO stating they will not be securing employment in the U.S. or receiving any type of income.</p>

If...	And...	Then applicant must submit...
<p>2(b) continued: Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges, universities, educational (including high schools) or research institutions</p> <p>Caution: These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students, exchange visitors, spouses, and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C. 1101(a)(15)(F), (M) or (J)} A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).</p> <p>Reminder: Applications received with tax returns and SEVIS documents do NOT meet SEVIS criteria for exception filing. These applications must be processed as a Form W-7 with return. See IRM 3.21.263.9.3.2.1.</p>	<p>Claiming tax treaty benefits, exempt or subject to reduced rate of tax</p>	<p>Original certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> • Be on original, college, university, educational (including high school) or research institution letterhead with a verifiable address. • Provide applicant's full name and Student Exchange Visitor's Information System (SEVIS) number. • Certify the applicant's registration in the SEVIS. • Certify that the student presented an unexpired passport and visa. <p>Exception: A U. S. visa is not required if the foreign address is Canada, Mexico, or Bermuda.</p> <ul style="list-style-type: none"> • List the identification documents provided to verify identity and foreign status. • Be signed and dated by a SEVIS official, Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO) or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number With each submission, the taxpayer MUST also submit the following:

If...	And...	Then applicant must submit...
		<ul style="list-style-type: none"> • Copies of documents used to verify the applicant's identity and foreign status from the approved list of documents as presented in the Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State). <p>Exception: A U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda.</p> <ul style="list-style-type: none"> • Copy of DS-2019, Certificate of Eligibility for Exchange Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-Immigrant Student Status. • Form W-7 must include the treaty country and article number that supports claiming a tax treaty benefit. Reason for applying a and h MUST have a treaty country and article number. Reason for applying f and h CAN have a tax treaty and article but these applicants do NOT have to claim treaty benefits. • original letter from DSO or RO stating that the applicant will not be securing employment in the U.S. or receiving any type of income from personal services. Students on F-1, J-1 or M-1 visa will not have to apply for an SSN. They are required to provide a SSA reject (denial) letter OR an original letter from their DSO or RO stating that they will not be securing employment in the U.S. See Exhibit 3.21.263-33 for an example of a SEVP certification letter from a SEVP institution. This letter may include statements from the DSO/RO stating applicant will not be securing employment in the U.S.

If...	And...	Then applicant must submit...
2(c) Scholarships, Fellowships and Grants from non-SEVP colleges, universities, educational (including high schools) or research institutions	Individuals (that is, foreign students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during the current year and not claiming benefits of a tax treaty	<p>Original letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, or copy of the contract with the college, university, educational (including high school) or research institution along with:</p> <ul style="list-style-type: none"> • Original or copy certified by the issuing agency of passport showing a valid visa issued by U.S. Department of State <p>Exception: A U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda,</p> <p>and</p> <ul style="list-style-type: none"> • Original letter from the DSO or RO stating that this income is non-compensatory and subject to IRS information reporting/withholding requirements, and • Original or copy of the SSA Reject Letter (also called a SSA denial letter). <p>Students on a F-1, J-1, or M-1 visa will not have to apply for an SSN. They are required to provide an original or copy of the SSA reject letter OR an original letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services.</p>

If...	And...	Then applicant must submit...
<p>2(c) Scholarships, Fellowships and Grants from SEVP approved colleges, universities, educational (including high schools) or research institutions</p> <p>These procedures apply only to Student and Exchange Visitor Program (SEVP) approved institutions for non-resident alien students and exchange visitors and their dependents classified under section 101(a)(15)(F), (M) or (J) of the Immigration and Nationality Act {8 U.S.C.1101(a)(15)(F),(M), or (J)}. A certification letter is required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s).</p> <p>SEVP approved institutions are listed on the <i>Department of Homeland Security</i> web site.</p> <p>Applications received with tax returns and SEVIS documents do NOT meet SEVIS criteria for exception filing. These applications must be processed as a Form W-7 with return. See IRM 3.21.263.9.3.2.1.</p>	<p>Individuals (that is, foreign students, scholars, professors, researchers, or any other individual) that are subject to IRS information reporting and/or withholding requirements during the current year and not claiming benefits of a tax treaty,</p>	<p>Original certification letter for supporting identification documents. The certification letter must:</p> <ul style="list-style-type: none"> • Be on original, official college, university, educational (including high school) or research institution letterhead with verifiable address. • Provide applicant's full name and SEVIS number. • Certify the applicant's registration in the Student Visitor's Information System (SEVIS). • Certify the authenticity of the passport, visa, or other identification document reviewed. • List the identification documents provided to verify identity and foreign status. • Be signed and dated by a SEVIS official: Principal Designated School Official (PDSO), Designated School Official (DSO), Responsible Officer (RO) or Alternate Responsible Officer (ARO) of a certified school exchange program with a verifiable contact telephone number. With each submission, the taxpayer MUST also submit the following: • Copies of documents used to verify identity and foreign status from the approved list of documents as listed in Form W-7 instructions (passport must include copy of valid visa issued by U.S. Department of State). <p>Exception: A U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda.</p> <ul style="list-style-type: none"> • Copy of DS-2019, Certificate of eligibility Visitor Status (J-1 status) and/or copy of the I-20, Certificate of Eligibility for Non-immigrant Student Status.

If...	And...	Then applicant must submit...
		<ul style="list-style-type: none"> An original letter from DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services. Students on F-1, J-1, or M-1 visa will not have to apply for an SSN. They are required to provide an original or copy of the SSA reject letter OR an original letter from their DSO or RO stating that they will not be securing employment in the U.S. or receiving any type of income from personal services. <p>See Exhibit 3.21.263-33 for an example of a SEVP certification letter from a SEVP institution.</p>
2(d) Gambling Income/ Winnings	<p>Non-resident alien visiting the United States who:</p> <ul style="list-style-type: none"> Has gambling winnings, Is claiming the benefits of a tax treaty for an exempt or reduced rate of federal tax withholding on that income, and Will be utilizing the services of a gaming official as an IRS ITIN Acceptance Agent, 	<p>Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent.</p> <p>If applicant does not secure the services of a gaming official, they may still file Form 1040-NR at the end of the tax year with a Form W-7 and copy of Form 1042-S displaying the amount of tax withheld. The Form 1040-NR return should also display the tax treaty article number and country under which they are claiming the treaty benefits.</p> <p>If Form W-7 is:</p> <ul style="list-style-type: none"> From the applicant No tax return is attached and Reason for applying is a and h, exception 2(d) and/or gaming; then edit reason for applying from a and h to b for R 17 to generate. <p>If Form W-7 is:</p> <ul style="list-style-type: none"> From the applicant Valid tax return is attached, and Reason for applying is a and h, exception 2(d) and/or gaming; edit reason for applying from 2(d) to b.

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

If applicant is...	Then acceptable documentation is...
Individuals with a home mortgage loan on real property located in the U.S.,	<p>Original or copy is acceptable for:</p> <ul style="list-style-type: none"> • Loan commitment letter OR • Similar documentation as evidence of a home mortgage loan on U.S. real property OR • Settlement Statement (HUD-1) identifying mortgage agreement, OR • Copy of contract of sale indicating mortgage used for purchase of a home.

- (11) Exception 4, FIRPTA: related information statements may include Form 8288 series. Information statements (Form 8288 series) **ARE** considered as exception documentation.

If applicant is...	Then acceptable documentation is...
<p>An individual who is a party to the disposition of a U.S. Real Property interest by a foreign person (buyer or other transferee such as a withholding agent),</p>	<p>Either:</p> <ul style="list-style-type: none"> • Completed Form 8288, or Form 8288-A, and/or Form 8288-B, AND • Copy of real estate sales contract, broker's listing agreement, or Settlement Statement (Closing Disclosure or HUD-1) OR • Original or copy of the non-recognition document(s) that evidence a transaction <p>Note: Non-recognition document(s) must show the date of the transaction, the parties involved, and the type of transfer. This includes the deed, Direction to Convey form, a document that identifies the replacement property exchanged, or the transfer of stock.</p> <p>Reminder: If not assigned to the designated FIRPTA Unit, pull for your lead.</p>

(12) Exception 5, Treasury Decision (T.D.) Form 9363: see the table below.

If...	Then submit...
A non-U.S. representative of a foreign corporation needs to obtain an ITIN for the purpose of meeting their E-filing requirement,	<ul style="list-style-type: none"> Form W-7 with "Exception 5, T.D. 9363" on line "h" If the applicant only specifies exception number or TD 9363 or Form 1120-F or any similar statement on line h, process as Exception 5 criteria. An original Employer Corporate Letter stating the ITIN is needed for TD 9363 for the applicant. Use the letter as an exception documentation. Original or CCIA supporting identification document(s). Applicant's foreign address must be present on Form W-7.

3.21.263.6.3.5.3
(09-10-2024)
Line 1a, Name

(1) At a minimum, the last name must be present. The name on the Form W-7 should match the name on the applicant's ID. See IRM 3.21.263.9.3.2.1 (1) "Does applicant name match documentation?":

- a. The first name can be a shorter version of the name on the ID and considered a match. For example, "Joe" matches "Joseph" and "Sue" matches "Susan."
- b. The middle name can be shortened to an initial: "L" matches "Lawrence."
- c. The last name must be present on a valid tax return and match the name on the Form W-7 application.

Exception: If no tax return is required as applicant claims an exception, the last name must match the applicant's ID.

Exception: If a valid supporting ID(s) is attached and the last name differs from the Form W-7, accept the supporting ID(s) as valid if a legal document such as a marriage license or certificate, court order, or divorce decree shows the name on the ID is the Form W-7 applicant.

Note: Some IDs have both the maiden and married name listed. For example, Mexican IDs have the maiden name and the spouse's last name. Consider this a valid ID regardless of the naming custom used. Some passports have "Geb." or **nee** immediately after the last name followed by an additional name. "Nee" means **born** and **Geb** is the German abbreviation for "Geboren" (born). The name that follows is the last name at birth. Note that the last name in the bearer's signature and last name in the MRZ match the name preceding "Geb." or **nee** as this is the bearer's current last name. For example, the current name for "May June Apple Geb. Squash" is "May June Apple". See Exhibit 3.21.263-32.

- (2) In some circumstances, the applicant uses a different naming custom on their Form W-7 than they did on their tax return.
 - Ensure the name is legible and listed in First, Middle and Last Name order.
 - If you have a complete name (first and last) on the Form W-7, always use the Form W-7 as the governing authority for all applicants (primary, secondary/spouse, and dependents).
 - If the first or last name is missing, blank or incomplete on Form W-7 but ID is available to complete these two names, complete the names on the Form W-7. For example, Form W-7 shows the last name as Lunar. ID shows the last name as Lunar Galaxy. Edit the last name on the Form W-7 to Lunar Galaxy.
 - If the passport does not support the middle initial, circle it out on the Form W-7 and do **NOT** enter to RTS.
- (3) For Identification Document Certification (IDC) inventory, edit the first, middle, and last names on the IDC form to match the Form W-7 once the Form W-7 edits are complete. See IRM 3.21.263.6.3.4.2.2.
- (4) If an IDC form is present, review the first, middle, and last name fields and make appropriate corrections prior to RTS entry. See IRM 3.21.263.6.3.4.2.2.
- (5) To ensure correct pipeline processing and prevent name control (first four letters of last name) mismatches when the tax return is processed:
 - a. Compare the Form W-7 name to the attached tax returns. Verify that the name is spelled correctly and correct any typographical errors. If you can confirm that the person on the tax return is the same person as the Form W-7, then edit the tax return name control in all capital letters to match the Form W-7 name.
 - b. Underline the name control (first four letters of the last name) on the tax return in red ink for any newly assigned or renewed ITIN (primary, secondary, and dependent). See IRM 3.21.263.6.4.1.
- (6) If the last name on the tax return differs from the Form W-7 last name, underline the name control on the tax return. For example, if the W-7 primary applicant last name is **Orange Lilac** and the return shows **Lilac** edit **ORANGE** to the tax return in the last name box for the primary.

Edit only the name control in all capital letter for dependents.

If the Form 1040 dependent name lines have no room for the name control, write the name control to the immediate left.

- a. Form W-7 **John Lilac Mango** with **Mango** in the last name box; Form 1040 - first dependent name is **John Lilac M.** Edit **MANG** as the name control in all capital letters immediately to the left of the dependents name as the last name on the tax return.
- b. Form W-7 **Jane Lilac Daisy Clover**- with **Daisy Clover** in the last name box; Form 1040 - second dependent name **Jane L. Daisy**. No edit is required on the tax return.
- c. Form W-7 **Beagle Lilac Daisy Clover**- with **Daisy Clover** in the last name box; Form 1040 - third dependent name **Beagle L. Clover**. Edit **DAIS** as the

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name control in all capital letters immediately to the left of the dependent's name as the last name on the tax return.

3.21.263.6.3.5.4
(01-01-2021)

Line 1b, Name at Birth

- (1) The birth certificate is the authority for this line when present. Use the table below to determine appropriate action.

If...	Then...
A birth certificate is present and Line 1b is blank,	Edit name on line 1b from the birth certificate.
A birth certificate is present and the name on Line 1b differs from the name on the birth certificate,	Edit name on line 1b from the birth certificate.
A birth certificate is NOT present and Line 1b is blank,	Edit the name on line 1b as listed on line 1a.
If a birth certificate is NOT present and Line 1b has a name,	Enter that name.

- (2) Verify that the name is spelled correctly, is legible, and is listed in order of:

- First name
- Middle name
- Last name

3.21.263.6.3.5.5
(07-14-2022)

Line 2, Applicant's Mailing Address

- (1) When present, this is the address the IRS will use to return original supporting identification document(s) and send correspondence to the applicant. The complete mailing address should be present if it is different from the Foreign Address, Line 3. Use only standard United States Postal Services (USPS) abbreviations when entering a domestic (United States, its possessions and territories, and U.S. military, e.g., APO, FPO and DPO) address. See Exhibit 3.21.263-13.

- (2) If the applicant left this line blank and Line 3, Foreign Address has a complete address, enter the foreign address in both Line 2 and Line 3. If no address is present on Line 2 or Line 3, but a complete mailing address is present on the attached tax return, edit that address per the additional instructions in IRM 3.21.263.9.3.2.5.1.

- (3) This address may be a street address or U.S. Postal box number.

Caution: Private box numbers are not considered valid for mailing addresses (for example, mailboxes, postal annex and post net).

- (4) Typographical errors in an address on the Form W-7 may need correcting if the change is supported by the application packet (i.e., tax return or envelope return address etc.). If a change is made, edit the Form W-7.
- (5) If a city, state, zip code, or postal code is incomplete or missing from a U.S. or foreign address on Form W-7, compare to other address information in the application packet (including the envelope) and edit the Form W-7 if the street addresses match.

- (6) If a U.S. or foreign street address on Form W-7 matches the street address on the tax return or taxpayer envelope (if no return is available) but additional address information is present on the tax return or taxpayer envelope that is not found on the Form W-7, edit the additional information on Form W-7. Perfect the Form W-7 address to match that on the tax return or taxpayer envelope. For example:

- If Form W-7 has “Main St.” but the tax return has “Main St Lot 7”, edit “Lot 7” on Form W-7.
- If Form W-7 has “Bobcat Dr” but the taxpayer envelope has “Bobcat Dr 19”, edit “19”.

- (7) If a U.S. address includes a county or parish, the county or parish may be edited out.

3.21.263.6.3.5.6
(12-08-2017)

Line 3, Foreign Address

- (1) At a minimum, a foreign country must be present.

Exception: If Form W-7 Application has reason box “b”, then the complete foreign address must be present.

- (2) This is the complete address in the country where the applicant permanently or normally resides.

- (3) If claiming a treaty benefit under an income tax treaty with the United States, the address entered must be an address of the treaty country.

- (4) Address cannot be a P.O. Box or “in-care-of” (c/o) to assign an ITIN.

Exception: Some middle eastern countries **only** have box numbers for addresses.

- (5) If this line is blank, the country where the applicant last resided is required. Review Form W-7 and attached identification documentation to determine the last country of residence. If no other source is available, edit to Form W-7 the country listed in these lines in this priority:

- Form W-7, line 2 (if foreign address)
- Attached Identification Documentation
- Line 6a, Country of Citizenship (COC) if available.
- Line 4, Country of Birth (COB)

3.21.263.6.3.5.7
(09-10-2024)

Line 4, Birth Information

- (1) The applicant is required to enter the Date of Birth (DOB), Country of Birth (COB), and city and state or province (optional) on Form W-7. See Exhibit 3.21.263-31 and Exhibit 3.21.263-32 for common Spanish or German words. Edit **GM** for Germany and “RS” for Russia if the specific country part is not otherwise specified.

Caution: If the applicant was born in the U.S. but submits a Form 4083, “Certificate of Loss of Nationality of the U.S.”, the COB remains the U.S. and the account will R 07.

- (2) Edit the DOB, COB and state or province on Form W-7 as follows:

If...	Then...
<p>The DOB, COB and state or province is missing or there is a difference between the information on the application and the attached birth certificate,</p> <p>Note: Some cultures do not record or designate a specific month or day of birth. If the applicant's documentation supports that only a year of birth was recorded, edit 01/01 for month/day. Include a Remark that no month/day was provided for DOB.</p> <p>Caution: A complete (MM/DD/YYYY) DOB is required. No fields (MM, or DD, or YYYY) can be all zeros.</p>	<p>Edit the DOB, COB and state or province that is reflected on the birth certificate.</p> <p>Reminder: The COB may be on the passport. Edit the COB from the passport if missing or different on the W-7. See also IRM 3.21.263.6.3.1.</p>
<p>A birth certificate is not present, but two other acceptable documents (one if a passport) contain the same birth date and that date differs from Form W-7,</p> <p>Note: If one of those documents birth date matches the entry on Form W-7, accept the entry on Form W-7 as valid.</p>	<p>Edit the birth date from those documents.</p>
<p>A birth certificate is not present and two other acceptable documents contain different birth dates and neither matches the Form W-7 entry,</p>	<p>Leave the entry blank in RTS for S 06 to generate.</p>
<p>Applicant does not provide a complete (MM/DD/YYYY) DOB and you are unable to perfect from the valid ID,</p>	<p>Leave the entire entry blank in RTS for S 06 to generate.</p>

- (3) Verify that the DOB format is in U.S. format (MM/DD/YYYY order). If the date is in a format other than U.S., then perfect.

Note: For April 26, 1954, U.S. format examples include 04261954 and 4/26/54. Non-U.S. format examples include 26041954 and 260454. If any of the fields are all zeros, leave the entry blank for S 06 to generate

- (4) For Identification Document Certification (IDC) inventory, edit the DOB on the IDC form to match the Form W-7 once the Form W-7 edits are complete. See IRM 3.21.263.6.3.4.2.2.
- (5) If an IDC form is present, review the DOB field and make appropriate corrections prior to RTS entry. See IRM 3.21.263.6.3.4.2.2.
- (6) If a Date of Death (DOD) is noted, refer to IRM 3.21.263.6.9.2.

3.21.263.6.3.5.8
(02-03-2015)
Line 5, Gender

- (1) This entry identifies the gender of the applicant. Refer to the table below for guidance on the gender.

If...	Then...
No box is checked,	Review supporting identification document(s) to determine gender. Edit as appropriate and enter in RTS.
Both boxes are checked,	Review supporting identification document(s) to determine gender. Edit as appropriate and enter in RTS.
Unable to determine gender,	Take no action.
If gender other than male or female is noted on Form W-7 or supporting identification documents,	Take no action.
One box is checked and the entry does not match the information on one or more supporting documents,	Leave blank. Caution: Do not base this change solely on a picture. The gender must be noted on the document.

3.21.263.6.3.5.9
(01-01-2011)
Line 6, Other Information

- (1) The "Other Information" area of the Form W-7 captures information pertaining to the applicant and their additional supporting identification documentation and exception documentation, if applicable.

3.21.263.6.3.5.10
(01-16-2020)
Line 6a, Country(ies) of Citizenship

- (1) The applicant is required to enter this line on Form W-7. If the applicant entry on Form W-7 can be easily translated (e.g., Mexican to Mexico), then accept. However, do not accept a state/province as a valid country of citizenship. If the applicant leaves this line blank and a passport is present, edit Form W-7 with the Country of Citizenship (COC) from the passport; otherwise leave blank. If the COC on Form W-7 differs from the COC listed on the passport, circle out the COC and edit the COC information from the passport on Form W-7. If the COC from the passport is not on the drop-down list, do not enter. If the

3.21 International Returns and Documents Analysis

applicant submits a Form 4083, **Certificate of Loss of Nationality of the U.S.** issued by the State Department, enter the COC as indicated on the Form W-7 application.

- (2) Up to two (2) countries (i.e., dual citizenship) may be entered.

3.21.263.6.3.5.11
(02-05-2016)

Line 6b, Foreign Tax Identification Number

- (1) This entry identifies the applicant's foreign identification number.

3.21.263.6.3.5.12
(06-28-2016)

Line 6c, Type of U.S. Visa

- (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 IRM 3.21.263.6.3.5.2.
- (2) If **D/S** (duration of stay) is noted as the visa expiration date on Form W-7 or the on the ID, see IRM 3.21.263.6.3.1 and IRM 3.21.263.6.3.4.2.3.
- (3) Refer to Exhibit 3.21.263-4 for a complete list of visas that authorize employment.

3.21.263.6.3.5.13
(03-02-2022)

Line 6d, Identification Documents Submitted, and Date of Entry (DOE)

- (1) This information describes documentation used to support the applicant's identity. It may have already been considered by the Tax Examiner in the earlier review of the supporting identification document(s).
- (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.
- (3) Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency. See IRM 3.21.263.5.6.
- (4) Applicants usually require a date of entry if they are selecting W-7 reason box "c", "d", "e", "f", or "g". A date of entry is not required if W-7 reason box "d" is checked for applicants who are:
- Military overseas, or
 - Dependents from Canada or Mexico claimed on a tax return for years 2017 or earlier, or
 - Dependents from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC) on a tax return for years 2018 or later

See IRM 3.21.263.9.3.2.2.2 for more information on allowable tax benefits.

- (5) **Foreign Adoptions** - Applications marked Military Overseas to the right of Reason box "h" with attached documentation supporting adoption of a foreign child will be considered valid for the Date of Entry (DOE) requirements.
- (6) Form W-7 Applications for a foreign child that is adopted (or pending adoption) by U.S. Citizens that live overseas (other than the military) will be

considered valid as long as a tax return is attached and other Form W-7 requirements are met. A date of entry is not required.

Note: Forward to Lead to override S 19, S 52, S 53 or S 54, or R 12 if the reason for applying choice is “d”.

3.21.263.6.3.5.14
(01-01-2022)

**Line 6e Previous
Assigned Individual
Taxpayer Identification
Number (ITIN) or Internal
Revenue Service
Number (IRSN) and Line
6f, Enter ITIN or IRSN**

- (1) This section is used to indicate a previously assigned ITIN or IRSN.
- (2) If the taxpayer is found to have an ITIN on the W-7 Potential Duplicate screen or the taxpayer indicates a previously assigned ITIN on an attachment but does not complete lines 6e and 6f, edit the previously assigned ITIN and name under which the ITIN was issued on the Form W-7 lines 6e and 6f. This includes correcting a typo, if found. See IRM 3.21.263.9.3.3.
- (3) When processing a renewal application, research the ITIN in RTS and verify the name under which the ITIN was issued or previously renewed. The taxpayer **MUST** submit documentation to support a legal name change, such as a marriage certificate, court order or a divorce decree.
- (4) Confirm the applicant on Form W-7 is the owner of the ITIN in RTS by verifying:
 - Name at Birth
 - Date of Birth
 - Country of Birth
 - Then, edit line 6e-f if necessary, to reflect the first, middle, and last names under which the ITIN was issued.
 - Edit and enter FNU on line 6f first name field for applicants who do not have a first name per the Form W-7, Identification Documents or Potential Duplicate Screen. This will allow the application to renew.
- (5) If the name in line 6f is completely different in the First or Last Name fields and no documentation to support a legal name change is attached, **DO NOT** enter line 6e/6f (name and ITIN) and allow the application to suspend 51. Correct an obvious typographical error such as a misspelling or transposition, if found. Enter the ITIN, the full name from Line 6f, and a brief description of the issue in Remarks. For example, **XXX-XX-XXXX ROSE LILAC-CYPRESS, LINE 1A/6F MISMATCH W/O LEGAL DOCS**. Change the application type to “Renewal” if it is not already selected. See IRM 3.21.263.6.3.5.1 and IRM 3.21.263.9.3.1.

Note: For DOB mismatch issues, see IRM 3.21.263.9.3.3.1.

- (6) Research the name and ITIN on line 6e/6f of the Form W-7. If there is at least one renewal application previously processed in RTS, use the table below:

If Search Results shows	And	Then
No previous renewal application		Process the Form W-7
An “Assigned” renewal application and the ITIN Status is “Inactive”		Process the Form W-7

If Search Results shows	And	Then
<p>An "Assigned" renewal application and the ITIN Status is "Active"</p> <p>Reminder: A previously renewed ITIN will expire if it is not used on a tax return at least once in the last three tax years.</p> <p>. See IRM 3.21.263.2.1.</p>	<p>ITIN has been successfully renewed (renewal application is in Assigned Status and after the 3 day QR period)</p>	<p>Edit the DLN of the renewal application and attach Form 9856 for clerical to route to Files if no original/CCIA identification documents are attached.</p> <ul style="list-style-type: none"> If original/CCIA identification documents are attached, choose the view option for the successfully processed renewal application, select "Re-issue Notice" to edit Form W-7, and include comment such as "Original 01 of second renewal application returned to applicant". Remember to overlay the batch number, then return documents according to IRM 3.21.263.6.3.4.2.5. If there is a correction to the name and/or address, use the appropriate Reason for Change drop-down selection.
<p>A "Suspended" renewal application</p>	<p>Form W-7 and attached documentation</p>	<p>Complete a Clerical Action Sheet (CAS) with the DLN of the suspended renewal application. Attach CAS to the Form W-7 to alert clerical to pull the re-batch as CP 566.</p>
<p>A "Rejected" renewal application</p>	<p>No successfully renewed or "Suspended" renewal application is found</p>	<p>Process the Form W-7</p>

- (7) If there is a number other than an ITIN in the ITIN field, move the number to the IRSN field. An ITIN begins with a 9 and middle digits 70 -88, 90-92, 94-99. Enter the application as "New" if no previously assigned ITIN is found. See IRM 3.21.263.9.3.1.

3.21.263.6.3.5.15
(05-31-2018)

Line 6g, Name of College/University or Company

- (1) This information should be completed on Form W-7 if the applicant's visa indicates student, researcher, or business visitor and reason box "f" is selected. See IRM 3.21.263.6.3.5.2 and Exhibit 3.21.263-4.

3.21.263.6.3.5.16
(05-05-2020)

Signature

- (1) **The application must be signed.** Printed signatures are acceptable.

Note: Faxed, photocopied, stamped, and electronic signatures are **NOT** acceptable.

Exception: Faxed signatures are acceptable **ONLY** for Form W-7 faxed from gaming officials or designated TAC offices submitting a Form W-7 application packet with Form 1040-C for processing. See IRM 3.21.263.6.9.4 and IRM 3.21.263.6.9.5.

- (2) If an applicant cannot sign their name, then they must:
 - Sign their mark (for example, thumbprint, “X”, etc.) in the presence of a witness.
 - Have the witness sign and identify themselves as a witness
- (3) If an applicant is under 18 years of age:
 - a. Applicant, their parent or court appointed guardian can sign.
 - b. If an individual other than the applicant signs:
 - Signing party must type or print their name in the space provided, and
 - Check the appropriate relationship to applicant box
 - c. If a court appointed guardian signs:
 - Court appointment papers showing the legal guardianship must be attached
 - d. If adult other than parent or a court appointed guardian signs:
 - Form 2848 from parent or court appointed guardian that authorizes the individual to sign is required .
- (4) If an applicant is 18 years of age or older:
 - a. Applicant or a court-appointed guardian can sign or appoint the applicant's parent or another individual to sign
 - b. If an individual other than the applicant signs:
 - Signing party must type or print their name in the space provided, and
 - Check the appropriate box that indicates their relationship to the applicant
 - c. If a court appointed guardian signs:
 - Court appointment papers showing the legal guardianship must be attached
 - d. If an individual other than the applicant or a court appointed guardian signs:
 - Form 2848 from the applicant or a court appointed guardian that authorizes the individual to sign is required

Caution: A spouse **may not** sign for their husband and/or wife unless the POA box is checked and Form 2848 is attached.

3.21.263.6.3.5.17
(06-20-2024)

Form 2848, Power of Attorney and Declaration of Representative (POA) or Form 8821, Tax Information Authorization

- (1) The purpose of Form 2848 is to authorize an individual to represent the applicant before the IRS.
- (2) Form 2848 may be submitted with the original Form W-7 or after the initial Form W-7 is processed. If the Form 2848 is invalid, list the reasons such as **missing applicant signature** in the Remarks Field. If received after the original Form W-7 was processed:

3.21 International Returns and Documents Analysis

- If a valid POA, enter the POA name and “valid POA” in the Remarks Field. Do **NOT** revise the signature area of Form W-7 unless this is one of the system-identified conditions preventing assignment (for example S 14).
- If an invalid POA, enter the name and why the POA is invalid in the Remarks Field.

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

- (3) Form 2848 may be submitted for multiple tax matters and tax years (e.g., Form W-7, income tax, Form 1040, 2000-2004, etc.). See Exhibit 3.21.263-12 for an example of Form 2848 with the required entries (elements) described in paragraph (5) below.
- (4) Form 8821, Tax Information Authorization, is used to designate an individual to receive the taxpayer’s confidential information but does not allow the designee to represent the applicant before the IRS.
- (5) Every Form 2848 and Form 8821 must contain, at a minimum, the following five elements in the table below:

Required Elements	Applies to Form	Criteria
Taxpayer Identification	2848, Line 1 and 8821, Line 1	<p>1. Any two of the following is required to be loaded to CAF:</p> <ul style="list-style-type: none"> • Name • Address • Tax identification number <p>Note: the presence of two of the three identifiers is sufficient as research can be done to locate the third identifier.</p> <p>Caution: if more than one name is on Form 2848 Line 1, the Form 2848 is invalid.</p>
Representative or Appointee Identification	2848, Line 2 and 8821, Line 2	<p>1. Name and address is required</p> <p>2. A CAF number is not required.</p> <p>Caution: only individuals can be named as representatives.</p>

Required Elements	Applies to Form	Criteria
Specific Tax Matter(s)	2848, Line 3 and 8821, Line 3	<ol style="list-style-type: none"> 1. Tax matter, type of tax and/or tax form are required to be loaded to the Centralized Authorization File (CAF), as applicable. 2. Specific (or inclusive) periods are required to be loaded to the CAF. 3. "ITIN," "W-7", or other notations designating ITIN issues. <p>Note: Accept "ITIN", "W-7", or other notations designating ITIN issues, etc. as the specific tax matter if listed on Line 4 or Line 5 of Form 2848.</p>
Taxpayer Dated Signature	2848, Line 7	<ol style="list-style-type: none"> 1. A dated signature is required. 2. These signature types are acceptable: <ul style="list-style-type: none"> • A thumbprint or X with a witness signature • A hand printed (not typed) signature 3. These signature types are not acceptable: <ul style="list-style-type: none"> • Electronically signed • Electronically printed or typed • Stamped signature <p>Caution: Individuals filing a joint return must each submit a separate Form 2848 authorizing a representative for both to be listed on the CAF. If only one spouse, however, chooses to file Form 2848 for a joint return, that is a valid Form 2848. If more than one signature is on the signature line, the Form 2848 is not valid.</p> <p>Reminder: A parent may sign for their minor child.</p> <ol style="list-style-type: none"> 4. When the taxpayer signs and dates the Form 2848 before the representative(s), the signature dates of the taxpayer and representative(s) must be within 45 days (60 days for taxpayers and representatives residing abroad). <p>Exception: If the taxpayer's dated signature is more current than the representative's signature, the 45 and 60 day rule doesn't apply.</p>

Required Elements	Applies to Form	Criteria
Taxpayer Dated Signature	8821, Line 7	<ol style="list-style-type: none"> 1. Dated signature is required. 2. On a joint return, either spouse may sign the authorization. 3. Form 8821 must be received by the IRS within 120 days from the date it was signed and dated by the taxpayer.
Representative Designation, Signature, and Date	2848, Part II Reminder: this element is not on Form 8821.	<ol style="list-style-type: none"> 1. The representative's designation, jurisdiction, license, certification, registration or enrollment number, signature and date are required. The name entered as representative must match the name in the representative's signature line to be a valid Form 2848. 2. Only one signature date is required for multiple representatives listed on the same Form 2848. All representatives, however, must sign the Form 2848. Note: An electronically signed, printed, or stamped signature is NOT acceptable. 3. An individual can represent members of their immediate family which includes the following family members (F designation): <ul style="list-style-type: none"> • Spouse (husband or wife) • Parent (mother, father, grandparent, stepparent) • Child (son, daughter, grandchild, stepchild) • Sibling (brother, sister, stepbrother/sister) Caution: Family members such as uncles, aunts, nieces, nephews, and cousins are generally not considered immediate family members. If the family member submits a Form 2848, they must submit court-appointed guardianship papers to represent the applicant. A Form 2848 by itself that designates the family member to represent the applicant is not sufficient.

(6) For Form 2848 only, the representative is required and must enter the following in the Form 2848 Part II designation area at the bottom of the page:

- Licensing jurisdiction (state) or other licensing authority, and
- Bar, license, certification, registration, or enrollment number in the columns depending on the designation level as shown below:

Representative Designation	Title	Requirement
a and b	Attorney and Certified Public Accountant (CPA or LPA)	two-letter state abbreviation for the state for which they are admitted to practice (for example, "NY" for New York) and associated bar, certification or license number, if any.
c	Enrolled Agent	Enrollment number issued by the IRS
d Caution: Not a valid selection for W-7 as ITINs are for individuals only	Officer	Title of the officer, for example, President, Vice-president, Secretary, Treasurer, etc.
e	Full-Time Employee	Title or position, for example, Comptroller, Accountant, Bookkeeper, etc.
f	Family Member	A member of the taxpayer's immediate family. <ul style="list-style-type: none"> • Spouse (husband or wife) • Parent (mother, father, grandparent, stepparent) • Child (son, daughter, grandchild, stepchild) • Sibling (brother, sister, stepbrother/sister) Reminder: See preceding instructions for Representative Identification.
g	Enrolled Actuary	Enrollment card number issued by Joint Board for the Enrollment of Actuaries
h	Un-enrolled Return Preparer	PTIN
k	Qualifying Student or Law Graduate	"LITC" or "STCP" and a copy of Special Appearance Authorization letter from TAS
r	Enrolled Retirement Plan Agent	Enrollment card number issued by IRS

- (7) If any of the required items are incomplete/incorrect, the Form 2848 is invalid. Select "no" to the RTS query "Valid Legal Document supporting Court Appointed Guardian or Power of Attorney received?"

3.21 International Returns and Documents Analysis

Example: The applicant and the representative data are transposed on Lines 1 and 2. On the RTS, in the field “Valid Legal Document supporting Court-Appointed Guardian or Power of Attorney (POA) received?”, choose “no” as the radio button selection.

Note: Representatives with foreign addresses must complete 3 sections of the Declaration of Representative at the bottom of Form 2848 Part II:

- designation
- signature
- date

Individuals acting as representatives must sign and date the declaration; leave the “Licensing jurisdiction (State) or other licensing authority” column blank. See section 10.7(c)(1)(vii) of Circular 230.

- (8) Representatives are allowed to prepare Form 2848 to clarify a general power of attorney under the conditions specified in section 601.503(b)(2) and (3) of Publication 216, *Conference and Practice Requirements*. If Form 2848 is signed by the representative on Line 7 and a general power of attorney signed by the taxpayer (applicant) is attached, accept the signature on Form W-7 as valid.
- (9) Representatives may be authorized to re-delegate authority to another representative to act on behalf of the taxpayer (applicant) based on the original general power of attorney signed by the applicant. If an attached general power of attorney is received from a representative with two Form 2848, verify that the attached general power of attorney gives the first representative this authority. If so, accept the signature of the second representative as valid.
- (10) If a substitute POA is used in lieu of Form 2848, it must contain **all** of the elements of Form 2848, including the taxpayer and POA signature in order to be valid. Foreign language POAs require these same elements plus the following additional items to be valid:
 - Certified English translation by a third-party (other than applicant or POA) that contains all elements of Form 2848
 - Person providing the translation signs a certificate attesting to the authenticity and accuracy of the translation
 - dated signature and mailing address of representative (Form W-7 only)
 - Form 2848 Jurat worded exactly as shown on Form 2848 Part II, Declaration of Representative
 - All publication 1167 requirements including printed “Form 2848” in the upper left margin
 - “Power of Attorney and Declaration of Representative” in the top margin of the page
 - “OMB No. 1545–0150” in the upper right margin
- (11) The Form 8821 is for Tax Information Authorization only. Enter “Form 8821” and the name of the appointee (person authorized to receive the information) in the *Remarks* field in RTS.
- (12) If a substitute Tax Information Authorization is used in lieu of Form 8821, it must contain all of the same elements in order to be valid. A substitute TIA must follow Publication 1167 requirements including printing “Form 8821” in the upper left margin, centering “Tax Information Authorization” in the top margin of the page and printing “OMB No 1545–1165” in the upper right margin. Foreign

language Tax Information Authorizations require these same elements plus a certified English translation by a third-party other than the applicant or designee.

- (13) Document invalid Form(s) 8821 and the name of the appointee in the *Remarks* field (make entries such as *invalid 8821 for John Taxpayer*).

3.21.263.6.3.5.18
(01-23-2012)
Application Date

- (1) The application date is an indication of when the application was signed. If the application date is missing on Form W-7, refer to (2) below for additional guidance.
- (2) If the application date is missing on Form W-7, refer to the following:
- If there is no date, then use the earliest IRS 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.

3.21.263.6.3.5.19
(01-01-2011)
Telephone Number

- (1) This information is provided by the applicant as a part of completing Form W-7.

3.21.263.6.3.5.20
(09-10-2024)
Acceptance Agent's Use Only Area

- (1) This information is required on the application if prepared by an Acceptance Agent and **MUST** be entered to RTS. If this information is missing on Form W-7, check the Certificate of Accuracy (COA) for the complete information. See IRM 3.21.263.4.2 and IRM 3.21.263.9.3.2.10 for additional information.
- (2) Any CAA employee using the same EIN of the CAA may sign the W-7 in the space designated *Acceptance Agent's Use Only*.

Caution: Although these individuals may sign Form W-7, only the responsible party (Authorized Representative) may sign any attached Certificate of Accuracy. The COA **must** stay attached to the application. **Do not detach.**

- (3) Prior to entering the application in RTS, research ESAM to determine if the Responsible Party listed on the Form W-7(COA) is authorized to perform the services of a CAA. The following conditions apply:
- Office Code must be "active",
 - Agreement must be "approved",
 - Location Application Status must be "completed", and
 - Authorized Users must include the name of the individual on the Form W-7(COA) as a "Responsible Party (RP)". See IRM Exhibit 3.21.263-23 and Exhibit 3.21.263-24.

If the above conditions are met, continue processing. If one or more of the conditions are missing, follow the instructions in the table below:

If...	Then...
<p>The RP is listed on an office code in ESAM that meets the conditions above, but that office code differs from what is present on the Form W-7(COA) or the “Acceptance Agent’s Use Only” box on the Form W-7,</p> <p>Note: The “active” office code may appear on the same ESAM search result row as a “dropped” office code. This means the office code was updated.</p>	<p>Select the active office code (listing the RP) from ESAM in the RTS drop-down and continue processing. Provide the following information about the discrepancy to your Lead:</p> <ul style="list-style-type: none"> • DLN • EIN • RP name • Form W-7(COA) Office Code • ESAM Office Code <p>The Lead will review the information and forward to the ITIN Operation Analyst (IOA).</p>
<p>The RP is listed on an “active” office code on an approved agreement, but the Location Application Status is not “completed”,</p>	<p>Do NOT enter the Form W-7. Instead, forward the application packet to your Lead.</p> <p>The Lead will review the information and forward the application to the IOA.</p>
<p>The RP is only listed on a dropped office code,</p>	<p>Do NOT enter the Form W-7. Instead, forward the application packet to your Lead.</p> <p>The Lead will review the information and forward the application to the IOA.</p>
<p>The RP is not listed on an “active” office code on an approved agreement and none of the previous scenarios apply,</p>	<p>Enter the office code provided on the Form W-7(COA) or Form W-7 and indicate that the COA is not valid.</p> <p>If the provided office code is not present in the RTS drop-down, select “not found” and indicate that the COA is not valid.</p>

Note: If you identify other situations not covered above (e.g., conditions are met in ESAM but the office code is not present in RTS), complete the RTS entry and elevate the case to your Lead. The Lead will review the application and forward to the IOA.

3.21.263.6.4
(01-03-2017)
**After Initial Input of
Application Data**

- (1) Refer to IRM 3.21.263.9.3.1 and IRM 3.21.263.9.3.2 for information in RTS entry of Form W-7.
- (2) Once all data has been input in RTS, the TE will click the submit button. Once the submit button is clicked, the system will immediately perform all business rule, consistency and validity checks.
- (3) The RTS will display one of the following screens below:
 - *Temporary W-7 Status*
 - *W-7 Potential Duplicate*
 - *Names Research*
 - IDRS DM-1 Research Results Screen

3.21.263.6.4.1
(09-10-2024)
**Temporary W-7 Status
and Final W-7 Status
Screens**

- (1) The RTS will systemically assign the application a status; see IRM 3.21.263.5.7.
- (2) Review the *Temporary W-7 Status* screen to ensure that the application entry and the assigned status are correct. For example, if R 08 generates, compare the name and TIN entered into RTS with the Form W-7 and return information.
- (3) If you find that the assigned status is incorrect based on the information in hand, navigate your way back to the field in question and correct accordingly.
- (4) Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. If a renewal Form W-7 with an IRS received of 01-01-2022 or later does not include a tax return and the application did not reject for any reason, then refer the application to the Lead for an override action to reject R 17 (include suspense codes when needed).
- (5) Lead referrals may be necessary for override action for tax years after December 31, 2017. Spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. An allowable tax benefit includes a spouse filing a joint return, Head of Household Filing Status (HOH), Qualifying Surviving Spouse (QSS) Filing Status, the American Opportunity Tax Credit (AOTC), Premium Tax Credit (PTC), Credit for Other Dependents (ODC), or Child and Dependent Care Credit (CDCC). See IRM 3.21.263.9.3.2.2.2 for more information. When referring cases to the Lead to override, flag the application with a pink flag, and update the Remarks field with entries such as *no allowable tax benefit* or *TRA, no allowable tax benefit*. See IRM 3.21.263.9.3.2.2.3 and the table **Then...** in the paragraph below.
- (6) In some cases, Lead referrals may be necessary for override action. When referring cases to the lead to override, update the Comments Field or Remarks Field with entries such as *foreign adoption no DOE req.* Before overriding any RTS status, ensure all required Form W-7 data is correctly entered to RTS (especially the DOB) so that the IDRS entity correctly posts. Refer to the table below for a list of specific referral conditions.

Status is...	Because...	Then...
<p>S 02, S 04, S 11, S 17, S 18, S 23, or any of the document-related codes such as S 26, S 29</p> <p>See IRM 3.21.263.9.3, IRM 3.21.263.9.3.2.1, IRM 3.21.263.9.3.2.5.4, IRM 3.21.263.9.3.2.6.4, IRM 3.21.263.9.3.2.7, and IRM 3.21.263.9.3.2.8.</p>	<p>Applicant is from Palestine and included Palestine, the Palestinian Authority, or the Palestinian Territory in one or more of the following fields:</p> <ul style="list-style-type: none"> • Supporting Documentation Table Issuing Country • Line 2 Country • Line 3 Country • Line 4 COB • Line 6a COC • Line 6d Issuing Country <p>Note: Only remove the suspense code if the lone issue causing the suspense condition is the presence of "Palestine" in the application packet.</p>	<p>Refer to Lead for override action.</p>
<p>S 01</p> <p>See IRM 3.21.263.6.3.5.2.</p>	<p>Applicant:</p> <ul style="list-style-type: none"> • Selected Reason for Applying box "f" & box h with Exception 2. <ul style="list-style-type: none"> - Has a foreign address of Canada, Mexico, or Bermuda - No U.S. visa is attached • Selected Reason for Applying box "f" ONLY with a Tax Return Attached <ul style="list-style-type: none"> -Has a foreign address of Canada, Mexico, or Bermuda -No U.S. visa is attached • Selected Reason for Applying box "g" <ul style="list-style-type: none"> - Has a foreign address of Bermuda OR - Has a foreign address of Canada or Mexico and the country of citizenship is Canada or Mexico - No U.S. visa is attached <p>Note: Bermuda passport holders are exempt from the U.S. visa requirement.</p>	<p>Refer to Lead for override action.</p>

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Status is...	Because...	Then...
S 02 See IRM 3.21.263.6.3.4.2.	Applicant sent USCIS ID showing applicant is entitled to SSN.	Refer to Lead to override to R 07.
S 21	Applicant: <ul style="list-style-type: none"> Selected reason for applying box f ONLY with a Tax Return attached and NO SSA reject letter, Form 8233 or a letter from the Designated School Official (DSO) stating that applicant will not be employed in the U.S. is attached or Selected reason for applying box h with an indication of Exception 5, TD 9363, or 1120-F on Line h and all required exception documentation is attached. 	Refer to Lead for override action.
S 19, S 52, S 53, S 54, or R 12 See IRM 3.21.263.6.3.5.13.	W-7 application is for a foreign child that: <ul style="list-style-type: none"> Is pending adoption by U.S. citizens that live overseas (other than the military) Meets W-7 requirements (including tax return attached) and Date of entry is not present. 	Refer to Lead for override action.
S 52 / S 53 / S 54 See IRM 3.21.263.9.3.2.2.1 and IRM 3.21.263.9.3.2.2.2.	Applicant is a dependent and: <ul style="list-style-type: none"> Files their own return or Earliest tax return attached is 2018 or later and From Canada or Mexico and claimed for an allowable tax benefit (excluding ODC). 	Refer to Lead for override action.
R 03 / R 05	AA History Field shows Approved/Active .	Refer to Lead to elevate to IPS.
R 07	Applicant is expatriate but all criteria in IRM 3.21.263.6.3.5.2 is met.	Refer to Lead for override action.

Status is...	Because...	Then...
R 13 / S 02 See IRM 3.21.263.6.3.4.2.3.	Identification documentation was not expired as of the submission date but expired prior to input.	Refer to Lead for override action.
R 17 See IRM 3.21.263.5.6 and IRM 3.21.263.9.3.2.2.2.	Applicant is a spouse or dependent listed on a tax return that: <ul style="list-style-type: none"> Does not show an allowable tax benefit Is missing the required tax forms to substantiate an allowable tax benefit Shows the applicant as the HOH or QSS qualifying person but not the taxpayer's dependent (all tax years). 	Refer to Lead for override action and include suspense codes when needed.
R 18 IRM 3.21.263.6.3.5.2.	Applicant is SEVIS spouse or dependent rejected for F-2, J-2, O-2 or M-2 Visa. Reminder: For F-2 visa holders, review Form DS-2019 and/or I-20 to verify the applicant is listed as spouse or dependent.	Refer to Lead for override action.

- (7) If applicant submits a passport with no DOE as a stand-alone document and does not meet the specific requirements in IRM 3.21.263.5.6, process the return per IRM 3.21.263.6.3.2. Keep Family Pack applications (including tax returns with the applicant listed) together.

- (8) Once the Submit Button is clicked again, a new *Temporary W-7 Status* screen will display if the information was properly entered.

Note: When adding a Form W-7 OR performing an "Input Change" or "Update Documentation" action, always make sure the "Assign Final Status" button is selected on the Temporary Status Screen and the Final Status Screen displays to complete the action before continuing on to the next item in the batch.

- (9) For ITIN renewal processing errors, see your Lead immediately if:
- You assign a new ITIN when you should have renewed the applicant's existing ITIN.
 - You assign an ITIN that belongs to another individual when you should have renewed the applicant's existing ITIN.

- (10) If you are satisfied that the status is correct, then click the *Assign Final Status* Button. Before proceeding to the next application, document Form W-7 and the tax return as well as any attached, check copy, CP Notice, Form 2848, or

Form 8821 as shown below.

When multiple returns are submitted and one has an imminent assessment statute expiration date (ASED) or refund statute expiration date (RSED), refer those returns with both the primary and secondary (if applicable) ITINs assigned to Statute. See IRM 3.21.263.6.2.3.10 to determine imminent ASED and RSED. If either the primary or secondary (if applicable) ITIN is rejected, refer to Entity. Keep remaining returns and suspended dependent Forms W-7 on the Suspense Wall for processing.

(11) Edit the Form W-7 as follows:

- a. Edit the DLN in the upper right corner of the Form W-7 application.
- b. Write any assigned or renewed ITIN above the title.
- c. If the application is rejected, the applicant must reapply or resubmit a renewal Form W-7.

(12) Edit the tax return as follows:

- Write the ITIN(s) on the tax return in the space allocated for the primary, secondary and dependent taxpayer's SSN. Ensure that the ITIN is written on **each** tax return where the applicant is listed.
- Underline in red ink the name control (first four letters of the last name) for any ITIN newly assigned or renewed (primary, secondary, and dependent).
- Ensure that a TIN status is indicated for **each** person listed on the tax return prior to release. If no SSN or ITIN processing information is available for a person shown on a tax return, write "No W-7" in the SSN box. This also applies to the spouse when the filing status is "married filing separately".
- If a Form W-7 for a new ITIN rejects, write or stamp **ITIN Reject** on the return in the TIN box for the primary, secondary, or dependent. Underline the name control (first four letters of the last name) in red ink for the rejected primary and/or secondary.
- If a renewal Form W-7 with a tax return attached is rejected or suspended, edit the ITIN number from line 6f on the return when the TIN box for the primary, secondary, or dependent is blank or incomplete. **Do Not** write or stamp **ITIN Reject**. **Do Not** circle or white-out the **ITIN** written on the tax return.
- Write the DOB in MM/DD/YYYY format next to the TIN box for any primary/secondary applicant needing an IRSN. If the secondary is the only spouse rejected, edit the DOB for the return to be routed to Entity **ONLY** if their Schedule SE is attached. If they have no Schedule SE, the return will be routed to the Pipeline for processing.
- If either primary or secondary has a valid TIN (SSN or ITIN) or applied to renew their ITIN, the return will be routed to the Pipeline for processing.
- If applicable, complete Form 3471-E and attach to the back of the return with Form 3471-E facing out. See IRM 3.21.263.6.10.6.
- If Form W-7 hard rejects because "one cannot calculate tax liability on the tax return," circle out all IRS received dates on the Form W-7 and tax return, and ensure nothing is edited on the Form W-7 or tax return such as DLN, status indicators (R 17), etc., before sending back to the taxpayer. The tax return must show all 0s and have no other statements or schedules attached.(See IRM 3.21.263.6.3.2.) Prepare the envelope

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to return Form W-7, documentation, and all tax returns to the primary on the tax return. **DO NOT** return the Identification Document Certification (IDC) form or any document copies made internally. Classify the IDC and associated document copies before returning the application packet to the taxpayer.

Reminder: A 2020 simplified tax return is considered a valid return for ITIN processing if it is received by December 31, 2021, a 2020 Form 1040 series with "Rev. Proc. 2021-24" written across the top and includes the taxpayer's name, address, filing status, the dependent's name, SSN or ATIN, relationship, and the CTC box is checked. These returns may contain all zeros. Do not hard reject these 2020 returns.

- Staple identical copies of the same tax return for the same tax year together with the earliest received date return on top (do not stagger these returns). Only edit the top tax return with the ITIN, or "ITIN Reject", or "No W-7".
- Use **only** red erasable ink on the tax returns. Write in block letters that are easily legible. **Do not use white-out, erasures** etc. in the primary and secondary taxpayer SSN boxes on the return. If something has already been written in the primary or secondary boxes or white-out has been used, circle out this information and write the ITIN to the left of the SSN box. If something has already been written in the dependent SSN box and there is no room to enter the information to the left of the box, use white-out tape **only** in this area. Be careful not to cover other return information such as the relationship or check box. If the dependent is listed on a continuation sheet that is attached to the return, enter the appropriate ITIN information on that sheet.
- If no received date is present on the return but is present on the Form W-7, write the same received date as on the Form W-7 on the tax returns(s).

Caution: Always write the received date as "MM-DD-YY".

- a. For TY 18 and later, in the dependent's name area on Form 1040.
 - b. For TY 17 and prior, to the right of Line 6d Form 1040/A or in the center to the left of line 6 Form 1040EZ.
- If no received date is present on the Form W-7 or return, determine and write the received date on the return in the following priority order:
 1. postmark date on the envelope
 2. signature date
 3. today's date minus 10 days

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- (13) If a new Form W-7 suspends, do not write anything in the TIN field of the tax return(s) for the applicant.
- (14) The normal Assessment ASER for a tax return is three years from the due date of the return or three years from the return received date, whichever is later. The normal RSED is:
 - Three years from the return due date (RDD), or

- Three years from the return received date, or
- Two years from the date the tax was paid, whichever is later.

Complete Form 3471-E when required for returns being sent to processing. Enter the RPD date on line 4. See IRM 3.21.263.6.10.6 to determine when Form 3471-E is required and for instructions on computing the RPD.

- (15) If today's date is within 90 days of a return ASSED or RSED, look in the upper left margin of the tax return for the Statute Unit clearance stamp. The following stamped information indicates the return has been cleared by Statute:

- "Cleared for Assessment"
- "Cleared by Statute"
- "Delinquent Return" and the date of clearance on the return.

An employee number and date will also be present for all three categories. If a Statute Unit stamp is not present, notate "T-R-A Statute" in the Remarks Field and take the following actions:

- If assigned (both primary and secondary, if applicable), notate ITIN(s) on the tax return. These returns will be referred to Statute even if dependent Forms W-7 are still pending. Complete Form 3471-E when required (all applicants are in final status) for returns ready to be sent to processing. Enter the RPD on line 4. See IRM 3.21.263.6.10.6 to determine when Form 3471-E is required and for instructions on computing the RPD.
- If rejected (primary or secondary, if applicable), write "ITIN Reject" on the tax return. These returns will be referred to Entity even if dependent Forms W-7 are still pending.
- If a Renewal application is Rejected, do not write "ITIN Reject" on the tax return.
- If suspended (primary or secondary, if applicable), leave the return with the application(s) to be filed on the suspense wall.
- Flag the entire application packet(s) (Forms W-7 / Forms W-7SP, Statute return with all other tax returns, etc.) for assigned or rejected primary and secondary applicants for Lead action.

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- (17) **Pending Status:** The RTS has not been able to process the application to set a final status to the application you are currently working. The RTS will save all the data you have input. You will be able to immediately attempt to correct the pending condition by clicking the *Resubmit* button. If you are unable to clear the pending status, edit pending in the upper left corner of the application, edit the DLN in the upper right-hand corner and turn sideways in the batch to alert you that this application still needs to be worked. You will be able to continue entering additional applications by clicking on the *Enter Another W-7 Application* button.

Before returning the batch to the cart, try to ensure that all pending applications are completed to final status. If the entire batch is in pending status, replace on cart and advise work leader that this batch must be worked for final status. If a pending application is accidentally left in batch Clerical will bring back to TE for final status assignment.

- (18) **Check copy:** If the check copy includes a remittance DLN such as the examples below, edit the check:
- 20009 XXX XXXXXX
 - 07009 XXX XXXXXX X

Follow the instructions below for processing check copies:

If...	Then...
Assigned,	<div>1. Write the primary ITIN and name control on the front of the check copy.</div> <div>2. IF the name on the check copy is not that of the primary taxpayer, write the primary taxpayer's name on the check copy.</div>

If...	Then...
Suspended,	If the primary has a valid TIN, write that TIN on the check copy. If the primary does not have a valid TIN, do not edit or write anything on the check copy until the account is in final status (assigned or rejected).
Rejected,	If the primary or secondary applicant rejects and: <ul style="list-style-type: none"> • Neither has a valid TIN, edit ITIN Reject and the ITIN DLN on the check copy. • Either has a valid TIN, write that TIN on the check copy.

- (19) **CP Notices:** Document external CP Notices (such as CP 11, 12, 13, 54) by editing the assigned ITIN(s) in the top center margin of the CP Notice when an ITIN is not already present.
- (20) **Form 2848:** Edit the ITIN, or "ITIN Reject", or "No W-7" in the TIN area of line 1 on Form 2848 after the W-7 Application is processed. Edit even when Form 2848 is invalid.
- (21) **Form 8821:** Edit the ITIN, or "ITIN Reject" or "No W-7" in the TIN area of line 1 on Form 8821 after the Form W-7 application is processed.
- (22) **Form 3949:** Information Report Referral: Edit the ITIN, or "ITIN Reject", or "No W-7" in the TIN line 1c of Form 3949 after the Form W-7 application is processed.
- (23) **Form 3870:** Request for Adjustment: Edit the ITIN in the TIN box of line 1.
- (24) Stagger the Form W-7 and tax returns. See Exhibit 3.21.263-44.
- (25) **Copies of ID:**
 - Leave copies of ID for Form W-7 applicants with their Form W-7. If copies of ID are received for which no Form W-7 is enclosed, classify these ID copies with a large red **C** across the page.
 - Classify ID copies created because of the IDC process with a large red **C** across the page.
- (26) Always leave the entire application package, including copies of ID and items to be routed elsewhere (such as state returns, Form 2848, and Form 1725 with attachments) together when releasing the work.
- (27) If an application or family pack meets the characteristics of an ITIN Identified Application Pattern, attach a red flag for referral to the SRT. This applies to assigned, suspended, and rejected statuses.

Reminder: See also IRM 3.21.263.6.10.7.

3.21.263.6.4.2

(11-12-2021)

**W-7 Potential Duplicate
and Names Research
Screens**

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identify any potential duplicate W-7 record(s) in the data base.

- (2) The Document Locator Numbers (DLNs) of all potential duplicates will be displayed with their current status.
- (3) To identify a true duplicate, select the DLN and review the following fields of each potential duplicate regardless of the rule failure status:
 - Date of birth
 - Current Name
 - Name at birth
 - Country of birth

In addition to matching the above four criteria, the applicant must also match at least one or more of the following areas:

- The U.S. mailing address on Form W-7 or the tax return (if the only difference is an apartment number, consider the address a match), **OR**
- The foreign country in the foreign address on Form W-7 or the tax return, **OR**
- Country of Citizenship, **OR**
- U.S. Citizen/Resident Alien name and TIN identification (these fields may be matched to the parent's name on the birth certificate for the case in hand), **OR**
- Parent's name in the Signature, Delegate or U.S. Citizen/Resident Alien fields (these fields may be matched to the parent's name on the birth certificate in the case in hand), **OR**
- A supporting document ID number in the Supporting Document Table or in Line 6d.

Treat the ID number as a match if any number on the birth certificate in hand matches the birth certificate ID number in RTS for the potential duplicate.

When in doubt as to whether the application is a duplicate or when other evidence indicates a duplicate, refer to the Lead.

Be sure to research RTS for duplicate Hard Reject Cases.

You must close each potential duplicate screen (**X** in the top right corner) when the review is complete.

- (4) Refer to IRM 3.21.263.9.3.3 to work cases listed on the potential duplicate screen.
- (5) If an ITIN, SSN, or IRSN is identified in the NAMES screen, edit the number on Line 6f of Form W-7. If an ITIN assigns from processing the Form W-7, edit the return for processing. Refer the case to the Lead for merge consideration. See IRM 3.21.263.6.7.
- (6) In some cases, potential duplicate applications may not display on the Potential Duplicate Screen. Review the application for any of the following:

- Transposition of middle and surname
- Omission of a middle or surname

- (7) If all identifying information is not the same for both applications, continue processing the application. If all identifying information is the same for both applications, refer to IRM 3.21.263.9.3.3.
- (8) Review the IDRS Names Research Results screen. See Exhibit 3.21.263-26.
 - a. If a valid SSN is found (see IRM 3.21.263.6.3.5.2 for applications from expatriates), make a note of the SSN for RTS entry and:
 - Select "R 01" from the drop-down box.
 - Enter the SSN found on IDRS in the SSN field.
 - Select "Submit" button.
 - b. If a valid ITIN is found, Select **No Match - Continue**
 - Select "Submit" button.
 - c. If no valid TIN is found, select "No Match - Continue".

3.21.263.6.5
(01-16-2020)
**Revoke and Override
Processing
(Leads/Managers Only)**

- (1) The revoke and override features will be enabled for those users who have been identified as work leaders or managers. These two functions will not be enabled for any other user of the RTS.
- (2) The work leader or manager will be able to revoke an assigned ITIN, override a status code, or correct an IRS received date. See IRM 3.21.263.9.3.7 and IRM 3.21.263.9.3.8.
- (3) Additionally, override can be used to address any unique condition that will require special handling.

Caution: The work leader or manager must ensure that the application data is complete and exercise extreme caution before using the override function. The override function will not run any of the consistency or validity checks or apply any of the business rules. Ensure all required Form W-7 data is correctly entered to RTS (especially the DOB) so that the IDRS entity correctly posts.

- (4) If the user selects the *Override Status* from the *W-7 Application View* screen the *Override Status* screen will display. See IRM 3.21.263.9.3.7.
- (5) If the user selects *Revoke ITIN* from the *W-7 Application View* screen the *Revoke ITIN* screen will display. See IRM 3.21.263.9.3.8.
- (6) If multiple ITINs have been assigned, see IRM 3.21.263.6.7, for merge guidance.
- (7) While performing the revoke action, update the Comments Field to show why the ITIN was revoked. Use wording such as *Form 4442 dated MMDDYY from employee 5801XXXXX says merged to XXX-XX-XXXX*. Attach the documentation used to request the revocation to Form 9856, Attachment Alert, showing the DLN of the ITIN application.

Caution: If the Form 4442 is being routed to another area such as Entity, route Form 4442 to that appropriate area and do not complete Form 9856 for

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filing. If the Form W-7 DLN is older than 7 years from the current date and is not being routed to another area, mark the documentation with a red "C" for classified waste.

3.21.263.6.6 (08-15-2016) Quality Review

- (1) Quality Reviewers use this IRM to determine corrective action. When procedures (IRM, SERP or ITIN Alert) are not followed, quote the reference for the correct procedure and charge an error.
- (2) All ITIN applications are held systemically for three business days to allow for quality review. All reviews should be completed within the three day hold period. Cases not reviewed within that time-frame will be released.
- (3) When pulling samples for review, do not separate Form W-7 associated with a tax return, exception documentation, supporting identification documentation, or any other documentation submitted. The entire ITIN application package must be kept together.
- (4) If an application was assigned, suspended or rejected erroneously, charge an error. If an identification document (ID) has a questionable discrepancy but was processed as valid, charge an error. If an ID is valid but was processed as having a questionable discrepancy, charge an error. See IRM 3.21.263.6.3.4.2, IRM 3.21.263.6.3.4.4, and Exhibit 3.21.263-8.
- (5) When the review of the work is completed, return the entire application package to the team manager for employee feedback. Any corrections need to be made in RTS within the three day QR period.

3.21.263.6.6.1 (01-16-2014) Tax Examiner Work Reviewed by Quality Review

- (1) Work reviewed by Quality Review is returned to the employee for feedback and any needed RTS input corrections.
- (2) Only ITIN leads or tax examiners can input the corrections to RTS. When correcting RTS input within 3 business days of the initial Form W-7 input, select **ONLY** "input change" as the reason for change. See IRM 3.21.263.9.4.3.

Caution: If any other reason for change is selected, the ITIN will **NOT** properly post to IDRS.

3.21.263.6.7 (10-28-2016) Merging Accounts General Information

- (1) The ITIN Unit can revoke a previously assigned ITIN for specific situations. The ITIN Unit may receive referral inquiries from other functional areas requesting revoke action. These requests should be sent to the ITIN Unit only **after** the functional area completes any required merge action. Revoke actions update the RTS database and convert IDRS records to an abbreviated picture format that prevents any future IDRS transaction from posting. **All entity and tax account corrections must be posted on IDRS prior** to sending the request to revoke in RTS to the ITIN Unit. These IDRS actions are **NOT** handled by the ITIN Unit. Reject back to the originator Form 4442 revoke requests that do not specify that the merge action has posted (an IDRS screen print is **NOT** attached for this ITIN displaying **NO ACCOUNT ON MASTER FILE** and the cross-reference TIN to which it was merged is shown) or is not needed. See IRM 3.21.263.6.10.3.
- (2) ITIN merge action on IDRS is necessary if any of the following apply:

- Applicant has been assigned an IRS Temporary Identification Number (IRSN) - the IRSN will be merged to the newly assigned ITIN.
- Applicant has a previously assigned ITIN - when research indicates the applicant was assigned multiple ITINs, the earliest assigned ITIN will be considered the primary. All others will be merged to that record.

Exception: If a later ITIN has a posted return (TC 150) on the account, it will be considered the primary.

- Applicant has been assigned a valid SSN from the SSA.
- (3) The ITIN Unit may identify a merge condition during initial processing or while working subsequent correspondence from the applicant. Flag for the lead (in a manner determined by local management) and request a merge.

3.21.263.6.7.1
(04-03-2015)
**Merge Procedures
(Leads Only)**

- (1) The ITIN Unit may receive Revoke requests as a result of a completed merge action. The ITIN Unit may also identify a merge condition while processing Form W-7. The Lead will work all such cases before releasing the batch to clerical. Leads should refer to the table below for appropriate actions:

If...	Then...
Revoke request is received from a functional area	<p>a. Prior to taking revoke actions, verify that the information on Form 4442 is correct for the ITIN holder by researching RTS.</p> <p>b. Complete revoke actions in RTS only if there is an indication on Form 4442 or attachments that the merge action has already posted on IDRS or is not required by SP Entity or Accounts Management. Otherwise, reject Form 4442 back to the originator.</p>

If...	Then...
ITIN Unit identifies need for merge action	<ol style="list-style-type: none"> Prepare Form 4442 addressed to Entity requesting a merge and include all TINs (SSN, ITIN) or IRSN for the merge applicant on the referral. In the case of multiple ITINs, specify which ITIN was issued first. The final decision as to what ITIN will appear on Master File will be left to the functional area that actually performs the merge. Route the batch and Form 4442 to clerical for processing and routing of Form 4442.

3.21.263.6.8
(01-01-2021)
**Certifying Acceptance
Agent Telephone
Contacts**

- (1) Certifying Acceptance Agents (CAAs) must initially follow routine procedures (including researching Form W-7 and related publications) for answers to questions regarding the status of an ITIN. If they need additional guidance, they may call the dedicated telephone line as noted in their CAA agreement with the IRS. All responses to CP notifications must be submitted in writing to the ITIN Operation.
- (2) Designated employees in the ITIN Operations only answer CAA telephone calls that relate to ITIN status or notice inquiries. All inquiries that pertain to tax returns or tax related issues or calls from parties other than CAAs are directed to 800-829-1040 (inside the U.S.) or 267-941-1000 (outside the U.S.).

3.21.263.6.8.1
(02-28-2024)
**Oral Communication
Requirements**

- (1) In every initial telephone contact with a CAA, telephone employees are required to do the following:
 - Greet the applicant - Identify the Service, your office, provide your name and identification number (badge number) and offer assistance.
Example: "IRS ITIN Operations, this is Mr. Beagle, my badge ID number is 1234567. How may I assist you?"
 - Verify Disclosure - See IRM 3.21.263.6.8.2 below.
Note: If the caller is not a CAA or Authorized Representative; Responsible Party; Principal, Partner, or Owner (PPO); or Primary or Alternate Contact of record for a CAA, refer as noted in IRM 3.21.263.6.8(2) above.
- (2) Key points for every call include the following:
 - Maintain professional courtesy throughout the call.
 - Determine specific reason for the call.

- Control direction of the call and remain focused on resolving the applicants issues.
- Give accurate and complete assistance necessary to address ITIN status or notice inquiries.
- Use appropriate hold procedures and place caller on hold only if the information being researched is not readily available. The telephone assistor must explain why the CAA will be placed on hold, ask for permission to place the caller on hold, wait for their response, avoid distractions, explain the delay, and thank the CAA for holding.
- Determine the action to be taken and advise CAA of the resolution.
- Use professionalism when terminating the call.

3.21.263.6.8.2
(02-28-2024)

Disclosure for Acceptance Agents

- (1) It is the responsibility of all IRS employees to protect taxpayer confidentiality, and to understand when disclosure of taxpayer information is authorized by law.
- (2) Assistors on the AA telephone line must first identify the caller and verify that they are speaking with a CAA by securing their name, Employer Identification Number (EIN) and AA Office Code as listed with IRS. The Electronic Filing Identification Number (EFIN) should also be secured for large corporate CAA accounts. Once the caller has provided the information, confirm their CAA status by researching the EIN (taxpayer ID) and office code in ESAM.

Note: CAA must be in approved/active status in order to receive information on applicants. Individuals listed as an Authorized Representative; Responsible Party; Principal, Partner, or Owner; or Primary or Alternate Contact of record for a CAA will be treated the same as the CAA for disclosure purposes.

- (3) Employees must also verify that the CAA is authorized to receive information on the specific applicant in question. Secure the following information from the CAA and research the RTS for the applicant by using the W-7 Search Screen. See IRM 3.21.263.9.4.1:

- Name
- Date of Birth
- Country of Citizenship (optional)

- (4) Once the application in question is located, compare the CAA name, EIN, and office code in the *AA Submission Information* section of the *W-7 Application View* screen to ensure the caller is the CAA of record.
- (5) The taxpayer's signature on Form W-7 authorizes the IRS to disclose to the CAA only information necessary to resolve matters regarding assignment of an ITIN, including any previously assigned taxpayer identifying numbers.

Note: The Jurat, *penalty of perjury statement*, found in the *Sign Here* area of the Form W-7 serves as the authorization to release the information. If you have questions about which information to disclose see your Lead.

- (6) Refer to the information in the table below for specific authentication guidance.

If...	Then...
The caller verified all required information and is authorized to receive the applicant information,	Continue responding to the inquiry. Provide the requested ITIN status information and/or notice response action.
The caller did not meet all disclosure requirements,	Do not provide any account or applicant information. Advise the caller that you are unable to disclose information regarding the application because of disclosure provisions. Advise information/ notices will be sent to the address of record. Note: You may discuss general ITIN information but nothing specific to the applicant.
A third-party calls to report a CAA for suspected fraudulent activity,	Advise them to e-mail the information directly to <i>ITINProgramOffice@irs.gov</i>

3.21.263.6.8.3
(07-14-2022)

**Acceptance Agent (AA)
Oral Testimony**

- (1) Accept oral testimony for address perfection only (e.g., missing apt. number, transposed house number etc.).
- (2) All other updates beyond address perfection must be submitted in writing to the ITIN Operation.
- (3) After entering the corrected data, input "Oral Testimony" in the remarks or comments field.

3.21.263.6.8.4
(07-14-2022)

**Responding to
Certifying Acceptance
Agents (CAA) Inquiries**

- (1) Designated ITIN Operations employees responding to CAA telephone inquiries are authorized to:

- provide Form W-7 status or CP notice information to CAAs on their client's applications:

Example: CAA inquires about the status of a client's application or 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 and all responses must be submitted in writing to the ITIN Operation. Advise the caller how long to allow for the ITIN Operation to respond.

- provide the ITIN and reissue notices as appropriate.

Caution: 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 issuing agency ID, advise the CAA that they or the taxpayer should send a letter requesting this with the following information:

- Taxpayer ITIN (if assigned) or DLN (if suspended or rejected)
- Taxpayer full name and address
- Description of missing ID

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

- (3) Telephone assistants can check the status of up to five applications for a CAA on a single call. Any CAA status request that exceeds five applicants must be faxed to the ITIN Operation and include the client's full name, DOB, date application submitted, Case Reference Number (if known) and COC (optional). The Austin Fax Number for a CAA is 855-854-8380.
- (4) CAA faxed request with ten or less applicants may be worked in the AA Telephone Unit when telephone demands are slow, at management's discretion, if the response can be provided within 24 business hours. If disclosure is met, research the applications that have met the required processing timelines. Write the status on the list received and reissue the notice, if appropriate, to the address on file. If the applicant is not located in RTS, write "W-7 application not found" in the space provided on the list. Refer to IRM 3.21.263.6.8.5, Methods for Communication of Confidential ITIN Information, and IRM 11.3.2.6, Methods for Communication of Confidential Information, for specific faxing guidelines for both receiving and sending faxes. Once the information has been returned to the CAA, staple the fax confirmation sheet to the listing and file it in the AA Listings box under the proper CAA file.
- (5) If the CAA calls to discuss their Acceptance Agent application status or policy changes, advise them to contact the ITIN Policy Section (IPS). Advise them to e-mail IPS at *ITINProgramOffice@irs.gov*. Do Not give the caller the office phone number of IPS employees. ONLY refer the CAA to IPS when the inquiry is out of scope for the ITIN operation. E-mails are reviewed in the order they are received. Advise the CAA they will receive a response. Abusive callers should be referred to your Manager and must include the caller's name, EIN (if applicable) and phone number.
- (6) If disclosure is not met, refer to the Customer Service line as indicated in IRM 3.21.263.6.8 above.
- (7) All other CAA requests that cannot be worked in the AA Telephone Unit or exceed ten applicants will be placed in a designated basket to be worked. CAAs should be advised that these requests will be worked within 30 calendar days of receipt.

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- (8) Employees are not authorized to make changes/updates to applications while staffing the CAA telephone line unless it meets AA oral testimony criteria as noted in IRM 3.21.263.6.8.3. This includes no changes to entity information (name or address), DOB, COC, DOE, Reason Codes etc. If the CAA asks to speak to a manager, then contact the manager to speak with the CAA or take their telephone number and give to the manager to contact the CAA.
- (9) When a CAA inquires about the status of their client's application or has received a notice from the ITIN database, determine actions using the table below.

Note: Carefully review all remarks on the W-7 Application View Screen as well as comments on the *W-7 History* Screen before working the case.

If CAA inquires about the status of a client's application and...	Then...
It has been less than seven (7) weeks since the application was submitted,	Advise CAA to allow for normal processing time-frame.
It has been more than seven (7) weeks since application was submitted and applicant has not received any notice, research the RTS for status of the application. If research shows application status is Assign (CP 565 A/B), Note: If application was filed during peak filing season (January 15 through April 30) or from abroad, allow 9-11 weeks.	Advise CAA that the ITIN has been assigned and they will receive notification of the number by mail. Reissue CP 565 assignment notice, after verifying mailing address, if appropriate.
It has been more than seven (7) weeks and research shows application status is Suspense (CP 566),	<ol style="list-style-type: none"> 1. Advise CAA that the application is in suspense status and additional information required to continue processing the application. See IRM 3.21.263.5.8.1 for ITIN Suspense Reason Codes. Caution: If the CAA will not be able to submit the application before the 60 day processing period expires then advise CAA that applicant will need to reapply. 2. If oral testimony cannot be applied, then advise CAA to respond to the notice by securing the necessary information from the applicant and mail to the ITIN Operations.

If CAA inquires about the status of a client's application and...	Then...
<p>It has been more than seven (7) weeks and research shows application status is Reject (CP 567/574),</p>	<p>1. Advise CAA that the application has been rejected and the reason for the rejection. See IRM 3.21.263.5.8.2 for ITIN Rejection Codes.</p> <p>Reminder: Review the Remarks Field. If this shows Form 14415 was sent because additional documentation is required (see IRM 3.21.263.5.6) advise applicant must send the requested ID within 45 days of the date of the Form 14415 for an ITIN to be assigned.</p> <p>2. If applicant still requires an ITIN, advise the CAA to respond to the notice by securing the required information from the applicant, and submitting a new application by mail to the ITIN Operations. If the information is not received within 45 days of the date of the letter, no ITINs will be assigned and the return will be processed with an IRS temporary identification number (IRSN) unless the primary taxpayer already has an ITIN.</p>
<p>It has been more than seven (7) weeks and research does not show the application in the RTS,</p> <p>Note: If application was filed during peak filing season (January 15 through April 30) or from abroad, allow 9-11 weeks.</p>	<p>1. Advise CAA we show no record of application and to resubmit application. If applicant meets TAS criteria, complete Form 911. Advise the CAA of the TAS referral, IRM 3.21.263.5.10.</p>

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3.21.263.6.8.5
(01-01-2023)

**Methods for
Communication of
Confidential ITIN
Information**

- (1) Disclosure and security rules must be followed when dealing with CAAs via telephone or electronic media.
- (2) Although disclosure rules may allow the disclosure of ITIN information to the CAA, disclosure is prohibited if the information cannot be transmitted by an acceptable secure method.

Example: If you are asked to submit ITIN information via E-mail to a CAA, you **cannot** transmit that information. Although the CAA has a legal right to that information, E-mail is not an approved secure method. As an alternative, the information can be provided by regular mail or another acceptable method.

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- (3) Faxing information presents more security vulnerabilities, therefore careful consideration of all disclosure requirements is especially important. For additional information, refer to IRM 10.5.1, Privacy Policy, and IRM 10.8.1, Policy and Guidance. Faxing of ITIN information should only be used in those situations where the CAA has approved use of the faxing method for the information involved. Do not accept faxes of new Forms W-7 from CAAs. The only exception to this rule is in the case of gaming industry officials with a special agreement with the IRS. Refer to IRM 3.21.263.6.9.4. Procedures for fax transmissions of ITIN information to CAAs include the following:

- Verify disclosure before releasing any information to a CAA.
- Determine the specific information required to properly respond to the CAA's question. Only ITIN status information should be faxed.
- Verify the CAA's address and fax number. This information should match the information already in RTS. If it does not, do not release information via fax until the CAA updates this information with the IPS.
- Inform the CAA of the security limitations inherent in the use of the fax.
- Use a cover sheet, identifying the person for whom the information is intended and the number of pages being transmitted. Do not include confidential ITIN information specific to the applicant on a cover sheet. The information should be faxed in an order in which the cover sheet will become the first page covering the faxed ITIN information.

Note: All cover sheets must contain the following disclaimer statement:
"This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender by telephone (collect, if necessary) and return the communication to the address above via the United States Postal Service. Thank you".

- (4) CAA calls to the AA Telephone line should be answered at the time of the call. If it is necessary for the CAA to leave a voice message, the call should be returned within 24 business hours of the time of receipt of the call, unless otherwise directed.
- (5) Since ITIN information is protected under disclosure laws, employees may not leave specific applicant information for a CAA on an answering machine or voice mail. Use the following guidelines for leaving information on answering machines or voice mail.

If...	Then...
<p>The telephone number reached can be verified or authenticated as that of the CAA,</p> <p>Note: “Verified” or “authenticated” in this case means the greeting on the answering machine or voice mail refers to the CAA being contacted,</p>	<p>Leave the following information:</p> <ul style="list-style-type: none"> • Your name and ID number • Identify the IRS and your office (i.e., IRS, ITIN Operations) • Indicate that you are calling in response to the CAA’s inquiry regarding (name of applicant or reference number) on (date) • Return telephone number • The name of the person who should return the call
<p>The telephone number reached cannot be verified or authenticated as that of the CAA,</p> <p>Note: “Verified” or “authenticated” in this case means the greeting on the answering machine or voice mail refers to the CAA being contacted,</p>	<p>Leave the following information:</p> <ul style="list-style-type: none"> • Your name and ID number • Identify the IRS and your office (i.e., IRS, ITIN Operations) • Indicate that the call is in response to an earlier inquiry/request from an individual at that telephone number • Return telephone number

3.21.263.6.8.6
(01-02-2020)
**End of Year System
Downtime**

- (1) During the End of Year scheduled downtime, access to RTS will not be available for all users. Assistors will need to monitor SERP for any alerts or IPU’s that may provide end of year guidance.
- (2) Assistors receiving calls during this time frame should continue to follow the IRM and conduct the necessary probes to determine what actions can be taken to assist the caller.
- (3) Some resolvable issues are:
 - Addressing general questions
 - Providing information based on IRM procedure
 - Advising the caller all responses to CP notices must be sent in writing
- (4) If assistance cannot be provided:
 - Apologize for the inconvenience,
 - Provide the reason why the issue(s) cannot be addressed,
 - Inform the caller when the system will be available to address the issue,
 - Refer the caller to irs.gov, if applicable.
- (5) Only refer CAAs to the ITIN Policy Section (IPS) when the inquiry is out of scope for the ITIN operation. Advise them to e-mail IPS at *ITIN Program Office*. See IRM 3.21.263.6.8.2.

3.21.263.6.9
(10-14-2008)

**Special Processing
Issues**

- (1) The following subsections provide assistance with special processing issues.

3.21.263.6.9.1
(03-16-2023)

**Foreign Investment in
Real Property Tax Act
(FIRPTA)**

- (1) The ITIN unit will receive FIRPTA related ITIN applications both directly through the mail from the applicant or their representative and Original W-7 and supporting ID documents with a copy of the 8288 through the FIRPTA unit in the Ogden Submissions Processing Center (OSPC) or Ogden Accounts Management Center (OAMC).
- (2) The following forms are required for Exception 4 FIRPTA applications:
- Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, **OR**
 - Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, **OR**
 - Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests, **AND**
 - A copy of the sales contract or Settlement Statement (Closing Disclosure or HUD-1), **OR**
 - Non-recognition document(s) that evidence a transaction
- (3) Once the ITIN is assigned, edit the number on the FIRPTA Form 8288 series or FIRPTA letters, clearly indicating which ITIN belongs to which applicant and take the following actions:

Note: The 10 day processing deadline does not apply if the supporting ID does not meet the established guidelines; see IRM 3.21.263.5.6. Continue normal RTS processing for suspended cases. Once the ITIN is assigned, follow the instructions in the table below:

If...	Then...
<p>Form 8288 or Form 8288-A and Form W-7 is received at OSPC,</p>	<p>OSPC will:</p> <ul style="list-style-type: none"> • Photocopy Form 8288 / Form 8288-A. • Mark or stamp "copy". • Attach copy of Form 8288 / Form 8288-A to the original Form W-7 and associated documentation (may include original passports, medical or school records, photo ID, etc.). • Send Form W-7 package to AUSC via Form 3210 using UPS Next Day Air. <p>Note: Forms W-7 will be shipped to AUSC on Monday, Wednesday, and Friday</p> <p>. Within 10 days of receipt, AUSC will:</p> <ul style="list-style-type: none"> • Edit ITIN on copy of Form 8288 / Form 8288-A. • Fax copy of Form 8288 / Form 8288-A with acknowledged Form 3210 to OSPC at 855-305-4957 <p>Caution: Form 8288 received with a remittance is indicated by an IRSN written on Form W-7. After the Form W-7 is processed and an ITIN assigned, complete Form 4442 to merge IRSN and ITIN, attach faxed copy of Form 8288, and route to Entity.</p> <ul style="list-style-type: none"> • Treat faxed copy of Form 8288 / Form 8288-A as classified waste.

If...	Then...
<p>Form 8288 / Form 8288-A and Form W-7 is received at AUSC,</p> <p>Caution: If Form 8288-A, Form W-7 and a Form 1040-NR tax return is received at AUSC, edit the ITIN on form 8288-A, forward the original Form 8288-A with Form 1040-NR tax return to AUSC pipeline processing (these will be worked by the Code and Edit Function).</p>	<p>Within 10 days of receipt, AUSC will:</p> <ul style="list-style-type: none"> Edit the ITIN on Form 8288 / Form 8288-A. Send original Form 8288 / Form 8288-A to OSPC Mail Stop 6101 ATTN: FIRPTA via Form 3210. <p>Caution: An IRSN edited to Form 8288 indicates received with remittance. Copy the Form 8288 (edited to show both IRSN and ITIN) and route to Entity to merge the accounts.</p>
<p>Form 8288-B and Form W-7 is received at OAMC,</p>	<p>OAMC will:</p> <ul style="list-style-type: none"> Photocopy Form 8288-B, mark or stamp "copy". Attach copy of Form 8288-B to the original Form W-7 and all associated documentation Send to AUSC via Form 3210. <p>Within 10 days of receipt, AUSC will:</p> <ul style="list-style-type: none"> Edit the ITIN on copy of Form 8288-B. Fax copy of Form 8288-B with acknowledged Form 3210 to OAMC at 855-269-1645 Treat faxed copy of Form 8288-B as classified waste.
<p>Form 8288-B and Form W-7 is received at AUSC,</p>	<p>Within 10 days of receipt, AUSC will:</p> <ul style="list-style-type: none"> Edit the ITIN on Form 8288-B. Send original Form 8288-B and any FIRPTA related documentation (contract of sale, settlement statement or non-recognition document) to OAMC Mail Stop 6732 via Form 3210.

If...	Then...
Letter 3793 and Form W-7 is received at AUSC,	<p>Within 10 days of receipt, AUSC will:</p> <ul style="list-style-type: none"> Edit the ITIN on the top of the letter. Send original letter and Form 8288-A to OAMC, Mail Stop 6732 via Form 3210. Retain any FIRPTA related documentation (contract of sale, settlement statement or non-recognition document) and attach to Form W-7.
Letter 3794 and Form W-7 is received at AUSC	<p>Within 10 days of receipt, AUSC will:</p> <ul style="list-style-type: none"> Edit the ITIN on the top of the letter. Send original letter and Form 8288-A to OAMC, Mail Stop 6101 via Form 3210. Retain any FIRPTA related documentation (contract of sale, settlement statement or recognition document) and attach to Form W-7.
Letter 3793 and Form W-7 is received at OAMC	<p>OAMC will:</p> <ul style="list-style-type: none"> Photocopy letter and mark or stamp "copy". Attach copy of letter to the original Form W-7 and all associated documentation (passports, school or medical records, photo ID etc.) Send to AUSC via Form 3210 using UPS Next Day Air. <p>Within 10 days of receipt, AUSC will:</p> <ul style="list-style-type: none"> Edit the ITIN on the top of letter copy. Fax copy of letter with acknowledged Form 3210 to OAMC at -855-269-1645 or 855-269-1646. Treat faxed copy of letter as classified waste.

If...	Then...
Letter 3794 and Form W-7 is received at OSPC,	<p>OSPC will:</p> <ul style="list-style-type: none"> • Photocopy letter and mark or stamp "copy". • Attach copy of letter to the original Form W-7 and all associated documentation (passports, school or medical records, photo ID, etc.) • Send to AUSC via Form 3210 using UPS Next Day Air. <p>Within 10 days of receipt, AUSC will:</p> <ul style="list-style-type: none"> • Edit the ITIN on the top of the letter copy. • Fax copy of letter with acknowledged Form 3210 to OSPC at 855-305-4957. • Treat faxed copy of letter as classified waste.

Note: Any FIRPTA documentation not listed above for routing to Ogden should be left with the Form W-7 for sending to Document Retention.

(4) If Form W-7 is rejected, edit "ITIN REJECT" on the Form 8288 series. Fax the Form 8288 to OAMC at 855-269-1645 or 855-269-1646. Attach original Form 8288 series to the Form W-7 and treat the faxed copies as classified waste.

(5) Enter remarks field with the following "FIRPTA".

3.21.263.6.9.2
(06-20-2024)

Decedent

(1) Refer decedent applications to your Lead. The Lead will deliver to designated employees for processing.

(2) Decedent inventory will consist of two types of inquiries:

- Form W-7 Applications for deceased individuals submitted for initial processing.
- Notification of death of an ITIN recipient which requires Revoke action.

(3) As a result of an ITIN policy change, on April 1, 2009, the IRS began processing Form W-7, Application for IRS Individual Identification Number, received for deceased applicants who provide proof (tax return attached with applicant listed as primary, secondary or dependent taxpayer) of a legitimate tax need for the number. In addition to meeting all other requirements in the Form W-7 instructions, applications for deceased applicants must also include the following additional documentation to substantiate the date of death:

If...	And...	Then...
Decedent applicant is the primary taxpayer on the return,	A court appointed personal representative is submitting the application and return,	A copy of the court certificate showing the appointment is required.
Decedent applicant is the primary taxpayer on the return,	A person other than a court appointed personal representative or surviving spouse on a joint return is submitting the application and return,	Form 1310 (if a refund is due) and proof of death (death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death) is required.
Decedent applicant is the primary or secondary taxpayer on a joint return,	The surviving spouse is submitting the application and return,	N/A. No additional documentation is required.
Decedent applicant is a qualifying child under age 18,	Listed as a dependent on the return,	Birth certificate and proof of death (death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death) is required. Note: If a passport is submitted with the Form W-7, a birth certificate will not be required.
Decedent applicant is a qualifying relative age 18 or over,	Listed as a dependent on the return,	Proof of death (death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death) is required.

- (4) When entering the decedent application in RTS, enter the name of the person who signed the W-7 application as an "in care of" name on Line 2, *Applicant's*

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Mailing Address if an **in care of** is NOT already listed. See IRM 3.21.263.9.3.2.5.1.

- (5) Once the application is submitted into RTS, it will reject (R 11) as a result of the required Date of Death entry. RTS will show other reject or suspense codes that generate on the application. All decedent applications must be referred to a Lead or designee for an override.
- (6) The Lead or designee must complete the Override action within 3 days to prevent an erroneous CP notice from being issued. Select "Other" as the *Reason for Override* and enter "DECD" in the Other field. See IRM 3.21.263.9.3.7. Continue processing as follows:

If...	Then...
The only condition preventing assignment is an R 11,	<p>Select <i>Assigned</i> as the new status.</p> <p>Exception: If any of the additional documentation required to substantiate the date of death is missing or incomplete, select <i>Suspended</i> as the new status and enter S 01 or S 02 as appropriate for the <i>New Reason Code</i>.</p>
The expired supporting identification document(s) is the only condition preventing assignment	<ul style="list-style-type: none"> • Verify the ID expired within 12 months of the date of death AND • Select <i>Assigned</i> as the new status <p>Note: For ID that expired more than 12 months before or after the date of death, refer the application to the ITIN Operations Analyst to elevate the case prior to overriding. Once the elevation is complete, continue processing.</p>

If...	Then...
The condition preventing assignment is an R 11 and additional reject code(s)	<p>Select <i>Rejected</i> as the new status and enter the remaining reject codes (up to 5) as the <i>New Reason Code</i>.</p> <p>Note: This will prevent the R 11 notice language from being generated on the CP 567.</p>
The condition preventing assignment is an R 11 and suspense code(s),	<p>Select <i>Suspended</i> as the new status and enter the remaining suspense codes (up to 5) as the <i>New Reason Code</i>.</p> <p>Note: If any of the additional documentation required to substantiate the date of death is missing or incomplete, enter S 01 or S 02 as appropriate for one of the <i>New Reason Codes</i>.</p>
The condition preventing assignment is an R 11 and additional reject and suspense codes,	<p>Select <i>Rejected</i> as the new status and enter the remaining reject codes (up to 5) as the <i>New Reason Code</i>.</p>
The date of death is missing but there is an indication the applicant is deceased such as <i>Deceased</i> on the top of the Form W-7,	<p>Select <i>Rejected</i> as the new status and enter R 11 with the remaining reject and suspense codes (up to 5) as the <i>New Reason Code</i>.</p> <ul style="list-style-type: none"> • Complete a Form 14413, check the box and add the statement, "You did not include the date of death on the Form W-7. You must write "Deceased" with the date of death across the top of the Form W-7 and include the required documentation." • Send the form to the applicant's mailing address "in care of" the person who signed the W-7 application. • Include a Remark such as <i>NO DOD</i>.

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Note: For applications identified as “Killed in Terrorist Action” (KITA) refer to IRM 3.21.263.6.9.3 for specific handling instructions.

- (7) When notified of the death of an ITIN recipient, Revoke action is necessary. Refer to IRM 3.21.263.9.3.8. The notification may come from an internal (referral on Form 4442) or external (correspondence) source. Flag for Revoke action and refer to lead/manager.
- (8) The lead/manager or designee will search the RTS using the ITIN provided. The Revoke ITIN Screen will be accessed by selecting *Revoke ITIN* from the *Reason for Change* drop-down box on the *W-7 Application View Screen*, and clicking the *Edit* button. Select “R 11, Applicant is Deceased” as the *Reason for Revoke* and enter the *Date of Death* field and death certificate information (issuing authority and certificate number) in the *Comments Section* and click the *Submit* button.

3.21.263.6.9.3
(10-14-2008)

Killed in Terrorist Action (KITA) - Leads Only

- (1) Expedite these applications. The Victims of Terrorism Tax Relief Act of 2001 amends the IRC to exempt from income taxes any individual who dies:
 - As a result of wounds or injury incurred due to the terrorist attacks against the U.S. on April 19, 1995, or September 11, 2001.
 - As a result of illness incurred due to a terrorist attack involving anthrax occurring on or after September 11, 2001, and before January 1, 2002, unless the individual(s) was a perpetrator of the attacks.

Note: See Pub 3920, Tax Relief for Victims of Terrorist Attacks, for additional information. .
- (2) When the decedent is a nonresident alien that has neither an SSN or an IRS Individual Taxpayer Identification Number (ITIN), and was not required to file a federal tax return for any tax year, an assignment of an ITIN is necessary.
- (3) Form 1040-NR, U.S. Nonresident Alien Income Tax Return, with appropriate attachments, will be filed through the IRS KITA coordinator. The Form 1040-NR will be identified with KITA and the event above the title on the Form 1040-NR. The attachments will include a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and a state-issued death certificate. Additional documentation may or may not be attached, such as translation documents, notarized documents, court certification showing personal representation, etc.
- (4) The Form 1040-NR and the attached documents will be hand delivered to the ITIN Department Manager by the SPC KITA coordinator for preparation of Form W-7.
- (5) Prior research should have been performed to determine if applicant had a valid SSN or ITIN.
- (6) During initial process of Form W-7 enter “KITA” in remarks area and date in “Date of Death (DOD)” field. Also take the following actions:
 - Perform override procedure to assign ITIN.
 - Attach copy of the Form 1040-NR and KITA supporting documentation,
 - Edit the ITIN on the Form 1040-NR in the appropriate TIN area, and

- Hand deliver Form 1040-NR to the KITA coordinator for further processing.

(7) The KITA coordinator will continue the walk-through of the Form 1040-NR KITA return.

3.21.263.6.9.3.1
(10-14-2008)

Completion of Form W-7 for KITA Application

(1) Research to determine if the Form 1040-NR taxpayer had a valid SSN or ITIN using the name and date of birth on the death certificate.

If...	Then...
Valid SSN or ITIN is found,	<ol style="list-style-type: none"> 1. Enter on Form 1040-NR as the identifying number in the entity area of the return. 2. Return Form 1040-NR to KITA coordinator for further return processing.
Valid SSN or ITIN is not found,	Continue preparing a Form W-7 with the data elements beginning with 2 below.

(2) *For IRS Use Only* box:

- Edit *KITA* on the first line.
- Edit DOD with date of death and location of incident on the third line.

Example: DOD, 9/11/2001, Pentagon.

- Edit type of documentation attached in remarks area.

Example: Death certificate, and/or court documents showing personal representative as executor or administrator of the decedent's estate.

(3) *Reason You Are Submitting Form W-7:* Check box "h" and enter "KITA" in space provided.

(4) Line 1a, *Name:*

- Determine the name entry from the entity area of Form 1040-NR.
- Enter last name and first name.

(5) *Signature* line:

- Enter "see attached documentation" on signature line.
- Enter current date.
- Enter telephone number, if present.

(6) line 2, *Applicant's foreign address:*

- Determine the permanent residence address from the entity area of Form 1040-NR under the question: *Give address in the country where you are a permanent resident.*

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- Enter the address found. If address is shown as a U.S. address, then determine the country by the question on Form 1040-NR: *Of what country were you a citizen or national during the tax year.* Enter country name only.
- (7) Line 3, *Mailing address*: Determine the mailing address from the entity area of Form 1040-NR; enter address as shown.
- (8) Line 4, *Birth Information*:
- Enter date of birth as provided on death certificate.
 - Enter country of birth from death certificate.
 - Check the appropriate gender box from data on death certificate.
- (9) Line 6, *Other Information*:

Line number	Action
Line 6a	- Determine the country by the question on Form 1040-NR, <i>Of what country were you a citizen or national during the tax year.</i> Enter country name.
Line 6b	Leave blank.
Line 6c	Leave blank.
Line 6d	Check "other" box and enter "KITA" and type of documentation as entered on line 3 of <i>For IRS Use only</i> box.
	Enter state issued by and number of death certificate or court records.
Line 6e	Check "no" box.

- (10) Take the completed Form W-7 and all related documentation immediately to your work leader for RTS input.

3.21.263.6.9.4 (06-20-2024) Gaming Association (Leads Only)

- (1) Process Gaming Association applications within 24 hours of receipt.
- (2) To process a Gaming Association application, take the following steps:
- a. Research the RTS for a potential duplicate application. See IRM 3.21.263.6.3.5.14.
 - b. Receive and review faxed application from approved CAA at casino:

Note: Application must include the following: Form W-7, Certificate of Accuracy, a photocopy of the supporting identification document(s) and Form W-8 BEN. The application must also include the Treaty Country and Article Number. Applicable reason boxes are "a" and "h" and Exception 2.
 - c. Edit missing information on the cover sheet, if application is incomplete, and fax back to the casino.
 - d. Input Form W-7 with the fax date as the Received Date.

- e. Select "W-8 Series" from the *Document Type* drop-down box on the *Exception/Evidence Substantiating Documentation Screen*. and continue processing the application in RTS.
- f. Fax the cover letter and application back to the casino's contact with either the assigned ITIN or annotation "Rejected due to XXXXXXXX" at the top of the application.
- g. For requests to send information to a fax number other than what is listed in ESAM, respond to the sender with the following statement: "We are unable to complete your request. All correspondence must be sent to the fax number you provided on your Certifying Acceptance Agent application. Please update the fax number in your acceptance agent application in e-Services. If you are a foreign CAA who does not have a U.S. TIN and are unable to access e-Services, send your updated fax number to ITINProgramOffice@irs.gov."

Note: DO NOT send PII information to a fax number **not** listed in RTS.
See IRM 3.21.263.6.8.5.

3.21.263.6.9.5
(02-13-2020)

**Form 1040-C, U.S.
Departing Alien Income
Tax Return (Leads Only)**

- (1) Form 1040-C is used by aliens who intend to leave the U.S. and are required to report income received or expected to be received for the entire tax year and if required, to pay the expected tax liability on that income.
- (2) Departing aliens are required to obtain a certificate of compliance from the IRS Field Assistance Area Director on Form 1040-C.
- (3) The time period for a valid certificate of compliance is at least 2 weeks before the alien departs the U.S. and not more than 30 days before the departure.
- (4) Those aliens who do not have an SSN and require a TIN to complete Form 1040-C to obtain a certificate of compliance will be considered meeting the requirements for filing a U.S. tax return when applying for the ITIN at the time the Form 1040-C is being completed.
- (5) Due to the time-frame restrictions for processing the certificate of compliance, all Form 1040-C will be faxed along with the Form W-7 directly to the ITIN unit for processing from *Designated TAC offices*.

Note: Designated TAC offices are authorized to review 11 of the 13 documents for primary and secondary applicants. They cannot review School or Medical Records. For dependent applicants they can review passports, birth certificates and national ID **ONLY** for applicants who appear in person and then authenticate the ID as acceptable.

- (6) To process a Form 1040-C ITIN application request, take the following action:
 - Receive the Form W-7 application, FA-DAS with ID photocopies, and copy of Form 1040-C via fax from a designated TAC office,
 - Input application data to ITIN RTS,

Note: In RTS on the Preliminary W-7 Application Data Screen, select "1040" as the tax return type and enter the current tax year. On the W-7 Application Input Screen, enter "1040C" in the remarks.

 - Edit the newly assigned ITIN on the Form 1040-C,

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- Fax the cover letter, Form W-7 and the Form 1040-C with ITIN back to the TAC contact immediately. If an ITIN cannot be assigned, note the reason on the fax cover letter,
- Continue processing Form W-7.

3.21.263.6.9.6
(01-10-2012)

Processing Statute Returns (Leads Only)

- (1) Form W-7 application packages with tax returns with assigned or rejected primary and secondary (if applicable) ITINs with Assessment Statute Expiration Dates (ASED) and Refund Statute Expiration Dates (RSED) within 90 days of today's date should be referred to the Lead. See IRM 3.21.263.6.4.1.
- (2) Detach the statute return from the package.
- (3) Hand deliver the statute return to the Clerical Unit.
- (4) Return the package (non-statute returns with all Form W-7 / Form W-7SP and attachments) to the batch for normal clerical processing.

3.21.263.6.9.7
(07-15-2015)

Processing ITIN Applications with Streamline Returns

- (1) The Receipt and Control Streamline Coordinator will route ITIN applications with streamline returns to the designated team in the ITIN unit.
- (2) To process a streamline return ITIN application, take the following actions:
 - Input Form W-7
 - Edit the assigned ITIN or "ITIN REJECT" to the Form W-7, tax return(s) for Form 14654, Certification by U.S. Person Residing in the U.S. for Streamline Domestic Offshore Procedures, and Form 14653, Certification by U.S. Person Residing Outside of the U.S. for Streamline Foreign Offshore Procedures
 - If application is suspended, add RTS remarks "Streamline Return" and give to the lead for filing to the Streamline Suspense Wall area.
- Lead will pull and update applications as new information is received from Receipt and Control Streamline Return Coordinator or pull the application after 65 days.
 - Leave Form W-7 and any envelopes for returning supporting ID in the batch for clerical stripping to occur once batch is complete.
 - Prepare Form 3210 to route edited tax returns, Form 14653, and Form 14654 to Mail Stop 6052 AUSC.

3.21.263.6.9.8
(08-08-2024)

Missing Document Requests (MDR)

- (1) A designated team in the ITIN Operation maintains original documents that cannot be immediately returned to the applicant (such as undeliverable or loose documentation). Inquiries regarding missing documents are also routed to them for research via designated baskets placed throughout the ITIN Operation.
- (2) Follow the steps in paragraph (3) below to research for the missing documents and advise the taxpayer of your findings by completing Form 14692, Individual Taxpayer Identification Number (ITIN) Application-Original Document Inquiry. Complete each Form 14692 line entry:

Reminder: You should **ONLY** send Form 5646, Claim for Damage, Injury, or Death, with Form 14692 when **ALL** of the conditions listed at the top of page 2 of Form 14692 apply. See Figure 3.21.263-8a and Figure 3.21.263-8b.

- ITIN applicant name

- Case reference number (ITIN or DLN)
- Date (date you are completing the Form 14692)
- Inquiry dated (IRS received date of inquiry)
- Applicable box indicating your findings

Caution: Follow the instructions for the boxes shown on Form 14692 in Figure 3.21.263-8a and Figure 3.21.263-8b.

- Full address (street, city, state/province/country, and zip/postal code) to list where the ID was mailed in the applicable area. Do **NOT** write statements such as “Address of Record”, “Previous Address on Form W-7”, “Address on File”, or “W-7 Address” for the address.

Reminder: If the address was changed since the ID was mailed, review the “Remarks Field” and “Comments Field” for the old address used to return the ID.

- Embassy name, chancery street address, chancery city, state, zip code (if applicable)

(3) Follow the steps below when searching for the missing ID.

Reminder: **DO NOT** make RTS updates on a Revoked ITIN application. See IRM 3.21.263.6.3.4.2.6 and IRM 3.21.263.6.10.4.

If...	Then...
Documents are not found in existing local files and it is within 45 days of the application being processed	<ul style="list-style-type: none"> • Issue Form 14692, Individual Taxpayer Identification Number (ITIN) Application-Original Document Inquiry, to the taxpayer as shown in Figure 3.21.263-8a and Figure 3.21.263-8b informing them of the mailing address where the documents were returned and the date. • Update the Comments Field with history items clearly indicating the ID was not found as instructed in paragraph (4) below. Address the envelope, insert Form 14692 and Form 5646 (if applicable), and place the envelope in the outgoing mail basket to Clerical.

If...	Then...
<p>Documents are not found in existing local files and it has been more than 45 days since the application was processed</p>	<ul style="list-style-type: none"> Original documentation may be attached to the initial application; request the application from Files to review. Note: Form 2275, Records Request, Charge and Recharge, may be used for this purpose. If Files advises the document(s) cannot be located, issue Form 14692, Individual Taxpayer Identification Number (ITIN) Application-Original Document Inquiry, to the taxpayer as shown in Figure 3.21.263-8a and Figure 3.21.263-8b. Update the Comments Field with history items clearly indicating the ID was not found as instructed in paragraph (4) below. Address the envelope, insert Form 14692 and Form 5646 (if applicable), and place the envelope in the outgoing mail basket to Clerical.
<p>Documents are in existing local files and a valid applicant address is available, See IRM 3.21.263.6.3.4.2.6.</p>	<ul style="list-style-type: none"> Update address in RTS and send ID to applicant with Form 14692. Complete Form 14692 as shown in Figure 3.21.263-8a and Figure 3.21.263-8b. Update the Comments Field with history items clearly indicating the ID was returned to the applicant as instructed in paragraph (4) below. Address the envelope, insert Form 14692 and Form 5646 (if applicable), and place the envelope in the outgoing mail basket to Clerical.

If...	Then...
Documents are in existing local files, but a valid applicant address is not available, or a review of RTS shows mail returned from the applicant's address and the MDR does not provide a different address .	<ul style="list-style-type: none"> • Designated employees will maintain a file by postmark (month and year) and alphabetical order of applicant's name, DOB, Country, Type of Documents/ Doc Codes for one year. • Do NOT mail the ID to the same undeliverable address. • Update the Comments Field with history items such as MDR-4442 (or CORR) Recd MMDDYY - Need valid address-ID in storage. • If a better address is not found after six months, the ID document will be purged per IRM 3.21.263.6.3.4.2.6.
If applicant clearly indicates (correspondence or Form 4442) that the RTS address is their correct address and they have not received the ID, see IRM 3.21.263.6.3.4.2.6.	Mail the ID to RTS address. Update the Comments Field with history item such as ID sent to 222 CYPRESS AVE, BOISE CITY ID 83701.

- (4) If Form 5646 is sent, record this in the **Comments Field** with other applicable entries as shown below. Process the MDR as shown in the table below:

Reminder: **DO NOT** make RTS updates on a Revoked ITIN application. See IRM 3.21.263.6.3.4.2.6 and IRM 3.21.263.6.10.4.

Status	ID Found?	Reason for Change	Comments Field Entries
Assigned	No	Re-issue Notice Exception: You can use “Current Mailing Address Change Only” if you also change the address. If changing the address, you MUST enter the old address in the Comments Field.	Make entries in this order: MDR-4442 (or CORR, as applicable)-2-digit ID type-NT FOUND-OLD ADDRESS (if address change was made)-F14692 TO TP. An example would be: “MDR-4442-01-NT FOUND-OLD ADDRS 222 CYPRESS AVE, BOISE CITY ID 83701 -F14692 TO TP”.
	Yes	Re-issue Notice. Exception: You can use “Current Mailing Address Change Only” if you also change the address.	Make entries in this order. For example, “MDR-CORR-17 FOUND-F14692 with 17 TO TP AT AOR” Note: “AOR” stands for “address of record” See IRM 3.21.263.6.3.4.2.6.
Suspended	No	Update Documentation	Make entries in this order. Include the old address if an address change was made. For example: “MDR-4442-23 NT FOUND-OLD ADDRS-222 CYPRESS AVE, BOISE CITY ID 83701-F14692 TO TP”.

Status	ID Found?	Reason for Change	Comments Field Entries
	Yes	Update Documentation	Make entries in this order. For example: “MDR-CORR-25-FOUND-F14692 TO TP AT AOR” See IRM 3.21.263.6.3.4.2.6.
Rejected	No	Correspondence Received (R-Status)	Make entries in this order. Include the old address if an address change was made. For example: “MDR-4442-21-NT FOUND-OLD ADDRS-222 CYPRESS AVE, BOISE CITY ID 83701-F14692 TO TP”.
	Yes	Correspondence Received (R-Status)	Make entries in this order. For example: “MDR-CORR-17-FOUND-F14692 TO TP AT AOR” See IRM 3.21.263.6.3.4.2.6.

IRS received date of inquiry	ITIN or DLN	
Individual Taxpayer Identification Number (ITIN) Application – Original Document Inquiry		
ITIN applicant name	Case reference number	Date
Thank you for the inquiry dated _____ requesting the return of the original documents submitted with Form W-7, <i>Application for Individual Taxpayer Identification Number</i> . Upon research, our records indicate the following:		
<input type="checkbox"/> We did not receive the requested document(s) with the applicant's Form W-7.		NOTE: only check ONE box
<input type="checkbox"/> The Individual Taxpayer Identification Number (ITIN) Operation did not receive a Form W-7 or identity documents for the applicant listed above.		
<input type="checkbox"/> We are still processing the Form W-7. Documents submitted with the Form W-7 are returned within 60 days of receipt. Our records indicate that we received the Form W-7 on _____. (MM/DD/YYYY)		
<input type="checkbox"/> We mailed the requested document(s) on _____, as required, to the U.S. Mailing Address listed below provided on Line 2 of the Form W-7: (MM/DD/YYYY)		
Check appropriate box and complete the information in response to a current or prior MDR when the document was mailed to the Form W-7 L2 or L3 address and not returned as undeliverable.		
Street		
City	State	ZIP code
These documents were not returned to the IRS.		
<input type="checkbox"/> We mailed the requested document(s) on _____, as required, to the Foreign Mailing Address listed below provided on Line 3 of Form W-7: (MM/DD/YYYY)		
Street		
City	State/Province/Country	ZIP/Postal code
These documents were not returned to the IRS.		
<input type="checkbox"/> We located the document(s) and mailed it on _____ to the current mailing address provided in your inquiry: (MM/DD/YYYY)		
Check this box and complete the information in response to a current or prior MDR when the document was found and mailed to the address of the inquiry.		
Street		
City	State/Province/Country	ZIP/Postal code
<input type="checkbox"/> The passport was returned to the IRS as undeliverable. We did not have an updated address from you to return the document. After 6 months, we classified the copy Certified by the Issuing Agency or mailed the original passport to the Embassy shown below:		
Embassy name		
Chancery street address		
Chancery city	State	ZIP code
<input type="checkbox"/> The original identity document (other than passport) was returned to the IRS as undeliverable. We stored it for six months. We did not receive an updated address from you to return the document. We classified the document after the required six month storage period expired.		

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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☒ We performed an extensive search but were unable to locate the original documents. We apologize for any inconvenience. If you wish to file a claim for loss of the document(s), please complete the enclosed Form 5646, Claim for Damage, Injury, or Death and submit by mail or fax to the IRS Claims Manager at the address shown below:

IRS Claims Management
1111 Constitution Avenue, N.W.
Room 6404 (CC: GLS)
Washington, D.C. 20224
FAX: 202-317-6699

Check this box ONLY if:

* RTS indicates the ID was returned undeliverable (UND), AND
* Less than 6 months have elapsed since the RTS UND date, AND
* RTS does not indicate the ID was resent to applicant at a better address, AND
* ID is NOT found in storage

☐ We received your request for the return of an original document(s). However, we need additional information to process this request. Please complete the information below that pertains to the applicant listed on Form W-7:

Name of applicant as listed on Form W-7		Date of birth (MM/DD/YYYY)
Country of birth	Country of citizenship	
Current mailing address (street address, apartment number, or rural route number)		
City	State/Province/Country	ZIP/Postal code
Type of document(s)		

Return this form with the required information to the following address:

Internal Revenue Service
AUSPC ITIN Unit, Stop 6085AUSC
P.O. Box 149342
Austin, TX 78714-9342

If you have any questions regarding this notice, you may call 1-800-908-9982.

Form **14692** (Rev. 6-2017) Catalog Number 67550F publish.no.irs.gov Department of the Treasury - Internal Revenue Service

Figure 3.21.263-8b Form 14692, Individual Taxpayer Identification Number (ITIN) Application-Original Document Inquiry

Form 14482 (January 2023)	Department of the Treasury - Internal Revenue Service Return of Passport to Embassy
Date	
ITIN Office PO Box 149342 Austin, Texas 78714-9342	
The Honorable Consul Embassy of	

We are returning the accompanying passport of _____, for your disposal as you deem appropriate. The owner of this passport submitted it to us, as documentation for obtaining an Individual Taxpayer Identification Number.

However, when we mailed the passport back to the applicant, the US Postal Service returned it to us undeliverable. We have tried for over six months to get a better address for the document to be delivered, to no avail. We had hoped that during that period of time the owner would have contacted us for the document, but we did not get a response.

If you received the enclosed document in error, or have any questions, contact the ITIN Department between the hours of 8:00A.M. and 6:00 P.M. EST, Monday thru Friday, at 512-433-4800. If you prefer, you may write us at the above address. Thank you very much for your cooperation.

Figure 3.21.263-9 Return of Passport to Embassy

3.21.263.6.9.9
(07-14-2022)

Calls from Taxpayer Assistance Center (TAC)

- (1) ITIN employees answer a dedicated telephone line for TAC calls, 512-433-7966, These employees call this line **ONLY** for these two types of inquiries:

- Assistance with RTS input

Note: TAC instructions for correcting typos in the name and date of birth fields and perfecting addresses are located in IRM 3.21.263.7.1.31.

- Specific questions about ID being authenticated

Do **NOT** process calls from other areas or for reasons other than the above but refer the caller to IRM 3.21.263.7.

- (2) In every telephone call, ITIN employees must:

- Greet the caller: identify the IRS, your office, provide your name and identification number, and offer assistance. For instance, answer the telephone with greetings such as *IRS ITIN Operations, this is (Mr. Smith, etc.), my employee number is XXXXX. How may I help?*
- Identify the caller by securing the employee's name, SEID, work area (such as *Los Angeles TAC on Broad Blvd*), and call back telephone number.

Note: If for any reason the ITIN employee doubts that the caller is an IRS employee, the ITIN employee may research the caller's name on Discovery Directory or Outlook. Once the caller's name is located, confirm identity by asking the caller two questions with the answers found on Discovery Directory or Outlook. Information to ask includes items such as the caller's manager, the caller's full business address or e-mail address, the business unit (such as CARE or LB&I) and other employees in the caller's unit. If unable to locate the employee in Discovery Directory or Outlook, call the telephone number listed in IRS sources as the telephone number for that work location. Ask to speak to the manager and confirm that the caller is an IRS employee. If unable to confirm that the caller is an employee, do not provide any information to the caller.

- If it is necessary to access a taxpayer account, the caller must provide the DLN or ITIN.
- If the taxpayer account is in RTS, verify disclosure by asking the following questions and matching with the information found in RTS:
 - Applicant's full name
 - Name at birth
 - Date of birth
 - Country of birth
 - Country of citizenship
 - Supporting ID
 - Signer of Form W-7

Note: If the caller is unable to pass the disclosure probes, do not provide any account information.

- (3) Key points for every call include:

- Maintain professional courtesy throughout the call
- Determine the specific reason for the call

3.21 International Returns and Documents Analysis

- Control the direction of the call and remain focused on the reasons for the call
- Give accurate and complete assistance necessary to address RTS input or ID authentication issues
- Use appropriate hold procedures. Place the caller on hold only if the information being researched is not readily available. The ITIN employee must explain why the caller will be placed on hold, ask for permission to place the caller on hold, wait for their response, avoid distractions, explain the delay, and thank the caller for holding.
- Determine the action to be taken and advise the caller
- Use professionalism when terminating the call

3.21.263.6.10
(10-14-2008)

Miscellaneous Issues

- (1) The following subsections provide guidance for miscellaneous processing issues.

3.21.263.6.10.1
(05-02-2016)

Prior Year Form W-7

- (1) Applicants are advised to submit the most current revision of Form W-7; however, sometimes you may receive an older revision.
- (2) For revision years dated 2001 and prior, take the following actions:

If...	Then...
Submitted with a valid tax return,	<ol style="list-style-type: none"> 1. Input the data available from the old version Form W-7. 2. The RTS will reject the application. 3. Detach the tax return and send forward for processing.
Submitted with an invalid tax return,	<ol style="list-style-type: none"> 1. Input the data available from the old version Form W-7. 2. The RTS will hard reject the application. 3. Associate application and tax return to CP 574 HR (local print). Return entire package to applicant.

3.21.263.6.10.2
(01-01-2011)

Dummying Form W-7

- (1) Refer to the table below if a request for an ITIN is received on other than a Form W-7.

If a request is received on other than a Form W-7...	Then...
By mail with the official jurat, Caution: Official jurat must be worded exactly as on Form W-7.	<ol style="list-style-type: none"> 1. Transfer all information to the appropriate lines. 2. Attach the document containing the signed jurat to the Form W-7.
By mail without the official jurat,	<ol style="list-style-type: none"> 1. Transfer all information to the appropriate lines. 2. Input into RTS. 3. The RTS will suspend for signature.

3.21.263.6.10.3
(03-02-2022)

Form 4442 - Inquiry Referral

- (1) Form 4442, Inquiry Referral, is received from other sites requesting an action be performed on an ITIN record that is beyond their scope.

- (2) Requests may include:

- A revoke ITIN action; see IRM 3.21.263.9.3.8.
- A *Missing Document Request (MDR)* -Applicant has not received their original supporting identification documentation back and it has been more than 60 days since the application was mailed.

Reminder: **DO NOT** make RTS updates on a Revoked ITIN application. See IRM 3.21.263.6.3.4.2.6 and IRM 3.21.263.6.10.4.

#

- (3) Review the Form 4442 request and:

- a. Perform the action(s) requested
- b. Reject to the originator any inappropriate Form 4442. Inappropriate Form 4442 requiring rejection include:
 - Notification of an address already changed in RTS where no further SPC ITIN actions are needed or requests solely for Form W-7 in assigned or rejected status that are already in the Files Area (requestors must use established guidelines via CC ESTAB or Form 2275).
 - Form 4442 forwarded because the research system (such as RTS, EUP, and IDRS) was not available. All Form 4442 received should be beyond the scope of the sender.
 - Form 4442 forwarded for revoke action and:
 - Does not specify that merge action has posted or is not needed.
 - IDRS print is not attached that shows the merge action posted to the ITIN listed for revocation (such as INOLEX print with the message **NO ACCOUNT ON MASTER FILE** for this ITIN and the cross-reference TIN

to which it was merged is shown.

RTS name/DOB does not match Form 4442.

RTS name/DOB is missing.

See IRM 3.21.263.6.7.1.

- c. Unless the **Address Change Requested** box is checked in box 13, do **NOT** change the address even if it differs from box 14
- d. When a No Merge situation requires a merge to an IRSN prior to a revoke, perform the actions requested if the Form 4442 includes an attached IDRS print showing the posted merge action from ITIN to IRSN, and statements such as the following are present: *Per No Merge procedures, ITIN cannot be merged directly to SSN. ITIN 9XX-XX-XXXX merged to IRSN XXX-18-XXXX. All merge actions are complete and posted on IDRS. Please revoke ITIN to SSN 523-XX-XXXX.*

(4) **For Leads Only**

Instructions for when a Form 4442 is received indicating a new ITIN was assigned when the ITIN holder submitted a renewal application. Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2 and IRM 3.21.263.6.4.1.

1. Research the ITIN in RTS and verify the name under which the ITIN was issued.
2. Print the RTS Preliminary W-7 Application Data and W-7 Application View screens for the renewal application's DLN. Use the printout to re-input the Form W-7 renewal application. Make necessary corrections to line 6e/f.
3. Re-input the renewal application using the appropriate batch number (W-7 renewal without return or W-7 renewal with return).
4. Verify the Final Status page successfully renews the existing ITIN. If the ITIN does not renew, refer application to the ITIN Operation Analyst immediately.
5. Edit the ITIN and DLN on the printout. Place application in the batch.
6. Prepare a Form 4442 to request a merge for the duplicate ITIN. Route to Entity.

Example: TP was assigned a new ITIN in error while processing the renewal application. Please merge to existing ITIN. When merge is complete, return Form 4442 to have the erroneously assigned ITIN revoked.

The existing ITIN is: 9XX-XX-XXXX.

The erroneously assigned ITIN is: 9XX-XX-XXXX.

7. When the merge is complete, revoke the erroneously assigned ITIN using reject reason code R 14.
Update the Comments Field to show why the ITIN was revoked. Use wording such as **Form 4442 dated MMDDYY merged to 9XX-XX-XXXX.** Attach the documentation used to request the revocation to Form 9856, Attachment Alert, showing the original DLN of the ITIN renewal application assigned in error.

8. The lead will maintain the W-7 renewal application correction requests until merge and revoke actions are complete. When finalized, attached the status sheet to the RTS printout and initial Form 4442 request. Send to clerical for processing.

3.21.263.6.10.4
(11-12-2021)
Undeliverable Mail

- (1) Undeliverable mail inventory is information that was mailed directly to the applicant's address of record as listed on the ITIN RTS and was returned to the IRS by the United States Postal Service (USPS). Undeliverable mail may consist of system generated ITIN notices (see IRM 3.21.263.5.9) or original supporting ID or copies certified by the issuing agency that the applicant submitted as a part of their application (e.g., passport, driver's license, state identification, medical record, and birth certificate). Review the notice or envelope to ensure that it originated from the ITIN Unit. Pull all mis-routed mail from your batch and give it to the work leader. The work leader will ensure that the work is properly routed.
- (2) ITIN mail can be returned for a number of reasons including:
- Incomplete mailing address entered in RTS.
 - Keyboard symbols entered into RTS are not recognized by the system.
 - The applicant moved since submitting their application.
 - The applicant provided an incomplete mailing address (e.g., failed to provide an apartment number on the application).
- (3) When ITIN mail containing original or copies of ID certified by the issuing agency is returned as undeliverable, research for a better address for the applicant. If a new address is found, update the RTS address. Input the old address in the Comments Field (limited to 100 characters) with entries such as *old address 222 CYPRESS AVE, BOISE CITY ID 83701*.

Note: Do **NOT** research for better addresses for undeliverable notices. Notice addresses are perfected and the notice reissued **ONLY** if a label with a forwarding address is present. Notices for assigned or suspended cases can be reissued if review of the case shows a typo or omission in the RTS address. See IRM 3.21.263.6.10.5 and IRM 3.21.263.6.10.8. Update RTS with the new address according to the directions for the RTS status in paragraph (9) below.

Listed below are several research tools available to assist in working undeliverable mail containing ID.

Research Tool	Description
RTS	<p>a. Research RTS on the <i>W-7 Search Screen</i> to locate the application. IRM 3.21.263.9.4.1.</p> <p>b. Click on the view link on the search results table to be directed to the <i>W-7 Application View Screen</i>, IRM 3.21.263.9.4.3.</p> <p>c. Change or correct (e.g., obvious misspelling of street name or incorrect address format or symbols used) address if necessary, using the <i>W-7 Edit Screen</i>. IRM 3.21.263.9.4.4. Make address changes as appropriate in RTS based on the current status of the application and record information in the Comments Field or Remarks Field as directed in paragraph (9) below.</p>
IDRS	<p>Research address in IDRS (if necessary) using Command Codes (CC) INOLES, NAMES, and IMFOLE. Compare the notice or envelope address to the address listed in IDRS. Make address changes as appropriate in RTS based on the current status of the application and update the Comments Field or Remarks Field as directed in paragraph (9) below.</p> <p>For additional information on IDRS Command Codes, refer to <i>SERP IDRS Job Aid</i>.</p>
<i>USPS.com</i>	<p>Check the USPS web site for zip code verification, correct designation (e.g., street, avenue, circle, etc.), directional indicator (e.g., N. Main Street, West 14th St., etc.), and correct spelling of street names. Make address changes as appropriate in RTS based on the current status of the application and update the Comments Field or Remarks Field as directed in paragraph (9) below.</p>

- (4) Check the undeliverable address against the ITIN application information entered on the RTS to verify accuracy. If Master File (MF) research indicates a different address, then re-address and re-send to the address of record on MF.
- (5) If the undeliverable mail has a Post Office Returned Mail Label (Yellow), check the yellow label on the envelope for a new address and correct as appropriate in RTS. If the applicant has submitted a change of address through the Post Office, the yellow label will have the forwarding address.
- (6) Check envelope enclosures for other information. Do **NOT** use old or previous addresses that are on documents such as driver's licenses or ID cards.
- (7) Use information from Form W-7 and the tax return, if available, for the address review. Notices for assigned or suspended cases can be reissued if review of the case shows a typo or omission in the RTS address. See IRM

3.21.263.6.10.5 for suspended cases and see IRM 3.21.263.6.10.8 for rejected cases. See IRM 3.21.263.9.3.2.5 for address input instructions.

- (8) If unable to perfect the undeliverable address, **and** no original supporting ID or copies certified by the issuing agency are attached, treat undeliverable mail (CP Notices, correspondence) as classified waste.
- (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 for all other actions.

Reminder: DO NOT make RTS updates on a Revoked ITIN application. See IRM 3.21.263.6.3.4.2.6.

If...	And...	Then...
Assigned	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 and enter the new address. Enter Comments <i>UND BAF RESENT 01, 222 CYPRESS AVE, BOISE CITY ID 83701</i> to indicate a better address was found, the ID was mailed, and the old address. Enter the new address. Send the ID(s) to the updated address per instructions in IRM 3.21.263.6.3.4.2.5. <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 3.21.263.6.3.3 and IRM 3.21.263.6.3.4.2.5), do not update the address of the other W-7 applicants or update their Comments unless you have returned ID for each applicant.</p>

If...	And...	Then...
Assigned	A better address is NOT found,	<ul style="list-style-type: none">• Access the <i>W-7 Application View Screen</i> and select Date of Birth Change Only as the reason for change.• Enter Comments <i>NAT FOR DOB, UND NBA, 01 TO STORAGE</i> to indicate no action taken for DOB, a better address was not found, and the ID was sent to storage.• See paragraph (10) below for preparing the ID(s) for storage. <p>Reminder: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p>

If...	And...	Then...
Suspended	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 Update Documentation as the reason for change. • Enter the new address to RTS. • Update the Comments <i>UND BAF RESENT 01, 222 CYPRESS AVE, BOISE CITY ID 83701</i> to indicate a better address was found, the ID was mailed and the old address. • Send the ID to the updated address per instructions in IRM 3.21.263.6.3.4.2.5. <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 the application is part of a family pack (see IRM 3.21.263.6.3.3 and IRM 3.21.263.6.3.4.2.5), check the address of the other W-7 applicants. If their RTS address is the same as the address on the undeliverable mail, correct the address on each application following the RTS status instructions. Update the Remarks or Comments as appropriate. If this is part of a family pack or multi-pack and some applications are still in suspense status, attach a Clerical Action Sheet to refile on the suspense wall.</p>

If...	And...	Then...
<p>Suspended</p> <p>Note: The case will remain on the Suspense Wall until the systemic R 99 or the applicant provides a better address.</p>	<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>	<ul style="list-style-type: none"> Access the <i>W-7 Application View Screen</i> and select Update Documentation as the reason for change. Update the Comments <i>UND NBA 01 TO SUSPENSE WALL</i> to indicate a better address was NOT found, the ID was sent to associate with the suspended application. See paragraph (10) below for preparing the ID(s) for storage. <p>Reminder: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p>
<p>Rejected</p> <p>Caution: If the application is part of a family pack or multi-pack (see IRM 3.21.263.6.3.3 and IRM 3.21.263.6.3.4.2.5) do not update the address of the other W-7 applicants unless you have an undeliverable notice for each applicant.</p>	<p>A better address is found,</p>	<ul style="list-style-type: none"> Correct the 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. Enter Comments <i>UND BAF RESENT 01, 222 CYPRESS AVE, BOISE CITY ID 83701</i> to indicate a better address was found, the ID was mailed and the old address. Send the ID(s) to the updated address per instructions in IRM 3.21.263.6.3.4.2.5. <p>Reminder: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p>

If...	And...	Then...
<p>Rejected</p> <p>Caution: If the application is part of a family pack or multi-pack (see IRM 3.21.263.6.3.3 and IRM 3.21.263.6.3.4.2.5) do not update the address of the other W-7 applicants unless you have an undeliverable notice for each applicant.</p>	<p>A better address is not found,</p>	<ul style="list-style-type: none"> Access the W-7 Application View Screen and select <i>Correspondence Received (R-Status)</i> as the reason for change. Enter Comments <i>UND NBA 01 TO STORAGE</i> to indicate a better address was NOT found, the ID was sent to storage. See paragraph (10) below for preparing the ID(s) for storage. <p>Reminder: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p>
<p>Hard Reject</p> <p>Note: Hard Reject (HR 2) process is no longer in use. The HR 2 status code is reserved for future use.</p>	<p>a better address is found,</p>	<ul style="list-style-type: none"> Access the <i>W-7 Application View Screen</i>. Update the address in RTS by selecting Correspondence Received (HR Status) as the reason for change. Update the Comments Screen with applicable entries <i>UND BAF RESENT HR 222 CYPRESS AVE, BOISE CITY ID 83701</i> to indicate a better address was found, the HR packet was mailed and enter the old address. Circle all IRS received dates in red. Prepare the mailing envelope and send the Form(s) W-7, CP 574, tax return(s), and attached documentation to the updated address. Hard Reject (HR 2) process is no longer in use. Form W-7 packages with Form 14415 were held on the Suspense Wall to await the applicant's response. <p>Reminder: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p>

If...	And...	Then...
Hard Reject Note: Hard Reject (HR 2) process is no longer in use. The HR 2 status code is reserved for future use.	a better address is NOT found,	<ul style="list-style-type: none"> • Access the <i>W-7 Application View Screen</i>. • Select "Correspondence Received (HR Status)" as the reason for change. • Update the Comments <i>UND NBA 2019 RTN TO FILES 01 SENT TO STORAGE</i> • 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 • If the CP 574 is one year or older from the application date, take no RTS actions. Prepare Form 9856, attach the Form W-7, tax return, CP 574 and undeliverable envelope and send to Files. • See paragraph (10) below for preparing the ID(s) for storage. <p>Reminder: Overlay the original batch number on the <i>W-7 Preliminary Application Data Screen</i> with the new batch number.</p>

(10) When the instructions above are exhausted and a new or better address cannot be found, maintain the documentation files as follows:

- a. Applicant is in assigned or rejected status
 1. Enter undeliverable documents in LODO per IRM 3.21.263.6.3.4.2.6. Do not dummy a Form W-7 for loose documents.
 2. Update the Comments Field to indicate the location of the document(s) such as NBA ID to storage.
 3. Leave the storage envelope in the batch for clerical to route to the designated ITIN team.
- b. Applicant is in suspended status
 1. Place all documents in a confidential (E-20) envelope
 2. Edit the primary taxpayer information as follows:
 - Name of the primary taxpayer and DOB (if available).
 - DLN and TIN (if available).
 - ID types, if primary taxpayer has ID within the envelope.

3. Edit the information for each dependent applicant with ID in the envelope as follows:
 - Name and DOB of the dependent applicant.
 - DLN and TIN.
 - ID types (as applicable).
 - Edit your SEID at the bottom center of the E-20 envelope.
 - Attach a CAS to the envelope to direct clerical to attach the envelope to the suspended application on the Suspense Wall.
 - c. Enter undeliverable documents in LODO per IRM 3.21.263.6.3.4.2.6. Do not dummy a Form W-7 for loose documents.
 - d. Update the Comments Field to indicate the location of the document(s) such as NBA ID to storage.
- (11) If you find more than one assigned ITIN for the applicant, a merge action will need to be completed. Make a print of each of the assigned *W-7 History Screens*, attach them to the case, and forward to your work leader. See IRM 3.21.263.6.7 for additional information.

3.21.263.6.10.5
(09-10-2024)
**Suspense Inventory
Procedures**

- (1) Suspense inventory consists of W-7 application packages that are currently being held in the ITIN Unit because they did not meet a reject condition nor all of the conditions required for ITIN assignment upon initial input to the RTS.
- (2) When you receive a batch of Suspense work from the clerical unit, each case will generally contain the following:
 - CP 566 Suspense Notice (system generated) or Form 14415
 - Taxpayer response (may include additional documentation or Form W-7 package with CAS for case determined to be R 06)
 - Suspended W-7 Application with documentation (may include Family Packs)
 - Tax return (if applicable)

Note: If Clerical is unable to locate the Suspended case on the Suspense Wall a note will be attached and annotated "Not on Wall" or "N.O.W."

- (3) Locate the application in RTS by using the W-7 Search Screen. Refer to IRM 3.21.263.9.4.1. Before entering the DLN of the CP notice as your initial search criteria, always try to locate the applicant by performing a name search in RTS (see also IRM 3.21.263.6.3.5.14). If the application includes a CAA submission source and the office code displays **not found**, see IRM 3.21.263.6.3.5.20 to determine if an elevation is needed in lieu of processing. If original documentation is attached, return the documentation according to IRM 3.21.263.6.3.4.2.5 once the response is processed. If the original application is in Final Status (Assigned or Rejected R 44) and the CP 566 is a subsequent response, **OR** the application is Rejected (including R 99) and older than 1 year, follow the table below for processing:

Reminder: You must select **New** application type on the **Preliminary Application Page** to prevent erroneous assignments on the Rejected applications input in RTS prior to January 1, 2017. This will ensure duplicate Form W-7 submissions are identified and prevent multiple ITIN assignments.

If Status is...	Then...
Assigned	Classify the CP 566 and <ul style="list-style-type: none"> • If there is a correction to the name and/or address, use the appropriate Reason for Change drop-down selection and include the old address in Comments, if applicable • For original or CCIA documents, always include the ID type in Comments. Select Reissue Notice if no other correction is needed • Attach Form 9856 to the Form W-7 if attached and no other correction is needed
Rejected and the CP 566 WILL assign an ITIN Note: For applications older than 1 year without a Form W-7 attached, refer to Lead.	<ul style="list-style-type: none"> • Process the CP 566
Rejected and the CP 566 WILL NOT assign an ITIN Note: For applications older than 1 year without a Form W-7 attached, refer to Lead.	Classify the CP 566 and <ul style="list-style-type: none"> • If a Form W-7 is attached, then re-batch the application • If original or CCIA documents are attached without a Form W-7, then include the ID type in Comments with the new address if it is different from Line 2 and send documents to new address • DO NOT make additional RTS entries

(4) Work R 06 packages as follows:

- a. If multiple suspense applications are identified during the RTS search above but were not included in the R 06 application package, see your Lead. If all cases meet the criteria below, work them at the same time; otherwise, leave the additional suspended case(s) on the wall to await a further response from the taxpayer.
- b. If the R 06 application package has the **SAME** U.S. citizen/resident alien listed on the Form W-7 as the suspense package and the R 06 applica-

tion package will resolve all suspense conditions to allow assignment, work the R 06 application package as if it was a response to the suspense conditions.

Note: If the time between the CP 566 notice issuance date and the received date of the R 06 application is less than 30 days and the R 06 application will **NOT** resolve all suspense conditions to allow assignment, make no updates. Complete a CAS to refile both packages on the Suspense Wall to allow the taxpayer time to respond.

- c. If the R 06 application package has a **DIFFERENT** U.S. citizen/resident alien listed on the Form W-7 than on the suspense package (see IRM 3.21.263.6.4.2), ask the lead to review the case to confirm the name differences.
 - d. If the name difference is confirmed, make no updates. Complete a CAS to refile both packages on the Suspense Wall to allow the taxpayer to respond.
- (5) If a merge condition is identified, flag for the Lead. Refer to IRM 3.21.263.6.7.1.
- (6) Once the application has been located in RTS, process as follows and see IRM 3.21.263.9.4.4:
- a. Review the *W-7 History Screen* to determine the initial reason(s) the application was placed in a Suspense Status. Refer to IRM 3.21.263.9.4.2.

Note: If RTS **Remarks** indicate a Streamlined Return was received with the initial application, pull the application from the batch and refer to the Lead. Leads route to the designated ITIN team. IRM 3.21.263.6.9.7.

- b. Select *Correspondence Received (S -Status)* on the *W-7 Application View Screen*, *Reason for Change drop-down box* and enter the received date of the notice in the **Comments** field. (**DO NOT** update the Received Date in RTS with the correspondence received date.) Refer to IRM 3.21.263.9.4.3.
- c. Overlay the new batch number.
- d. **DO NOT** change the submission source on an application unless the original case is in hand **AND** the RTS entry is incorrect.
- e. Review **Remarks** for reasons why the case suspended and continue to process.
- f. If the response satisfies the S 51 name or DOB mismatch issue, enter Line 6e/6f information from the CP 566 notice, attached Form W-7, or **Remarks**. For unresolved DOB mismatch issues, **DO NOT** enter and refer to the Lead. See IRM 3.21.263.9.3.3.1.
- g. CAA-reviewed document copies submitted in response to a CP 566 must include a valid copy of the COA as part of the response.
- h. TAC-reviewed document copies submitted in response to a CP 566 by an authenticating TAC office must include a FA-DAS as part of the response.
- i. Enter **Remarks** for any remaining issues such as *S 03, No ID certification or 26 missing grades*.
- j. Accept a parent's signature as valid unless it can be determined by documentation in hand (i.e., tax return, birth certificate) that the signatory is not the parent.

3.21 International Returns and Documents Analysis

- k. Ensure the application is complete. See IRM 3.21.263.5. The application will either Assign or Reject.

(7) For address change requests, use the table below.

Note: If the Form W-7 application package shows undeliverable mail because of a typo or omission in the address, correct the address and re-issue the notice. Select “update documentation” as the reason to change the address.

If...	Then...
Applicant requests address change with no other information submitted (is NOT responding to information requested in CP 566),	DO NOT change address. Attach the address change request to the front of the suspense file to consider when the applicant responds to the suspense notices OR becomes R 99 status, whichever occurs first.
Applicant requests address change AND is also responding to CP 566 or Form 14415,	<p>a. Process the information submitted in response to the suspense notice.</p> <p>b. Update the address when ALL of the following are present:</p> <ul style="list-style-type: none"> • ITIN Document Locator Number • Taxpayer full name • Old address (must match RTS address) • New address • Taxpayer signature (taxpayer signature is not required when the applicant request and address change on an IRS generated notice). <p>Note: When inputting an address change, ALWAYS record the old address in the Comments or Remarks with entries such as <i>OLD ADDRESS 222 CYPRESS AVE, BOISE CITY ID 83701</i>.</p> <p>c. If the address change request is missing ANY of the above, a completed Form 8822 is required. Update the Comments or Remarks with entries such as <i>CORR TO ENTITY FOR 8822 POT NEW ADDRESS 222 CYPRESS AVE, BOISE CITY ID 83701</i>.</p> <p>d. Prepare and attach Form 1725 to route the correspondence to Entity requesting Form 8822 be sent to the taxpayer. Leave the Form 1725 and attachments in the batch.</p> <p>Reminder: Form 8822 is processed by Entity. See IRM 3.21.263.6.10.8.</p>
The Remarks or Comments show the applicant's ID was returned undeliverable and sent to storage,	Flag for the Lead to route to the dedicated ITIN team.

- (8) If the primary or secondary applicants rejects, see IRM 3.21.263.6.4.1 for perfecting the Form W-7, Form 1040, and processing the tax return (both balance due and refund).
- (9) If this is in response to the CP 566 suspense notice status S 50, review the response to determine if the taxpayer has verified that the income claimed on the Form W-2 is theirs and that they need an ITIN to file a tax return. Submitted documents from the taxpayer to support the income should be one of the following:
- Corrected Form W-2 in the primary or secondary taxpayer's name, **OR**
 - Pay stub in the name that matches the name of the primary or secondary filer on an attached tax return and same tax return year (a single pay period with year-to-date totals is acceptable), **OR**
 - Bank statements showing this income being deposited into the taxpayer's account, **OR**
 - Two (2) pieces of acceptable ID (as defined by Form W-7) in the Form W-2 name; one of the ID must have a photo. See also IRM 3.21.263.6.3.4.2 and IRM 3.21.263.6.3.4.4.

Caution: This list of acceptable income documents is **NOT** all inclusive. If the applicant provides another type of evidence that the income shown on the Form W-2 was actually earned by the same person submitting the Form W-7 application (even if the names are different), then the income is substantiated and the need for an ITIN to file a tax return is proven. Resolve the S 50 suspense condition.

Note: Documents that **DO NOT** satisfy S 50 include:

- Another Form W-7 for Exception processing such as Exception 1b with bank documents
- Form 1040-X
- Form W-2C or Form 4852 completed in pen and ink and showing the name of the employee on the Form W-2 as the employer and the name of the ITIN applicant as the employee on the Form W-2C or Form 4852.

- (10) When working CP 566 responses from primary or secondary applicants, prepare the return for IRSN assignment when all suspense conditions are **NOT** resolved. See IRM 3.21.263.6.4.1.

Reminder: If either the primary or secondary has a valid TIN and income, the return will be sent to the Pipeline for processing. See IRM 3.21.263.6.4.1.

- (11) Refer to IRM 3.21.263.6.4.1 for information on editing associated tax returns(s). Circle out the former status and update the status sheet with the ITIN in the top center or "R" in the left corner to alert Clerical of the new status.
- (12) If the CP Notice is annotated "N.O.W.", edit the CP Notice with the ITIN or an "R" if Rejected. Clerical will attach the Final Status Sheet when the batch is completed and route to the Files Branch to be associated with the original W-7 application.

3.21 International Returns and Documents Analysis

(13) Process family packs as follows:

- a. If the CP 566 Suspense Notice is on the primary applicant only and the primary Assigns, enter the name and/or TIN of the U.S. person on all remaining applications in the Family Pack. Members of the Family Pack will either Assign or remain in Suspense Status based on their suspense condition. Select *Update Documentation* as the *Reason for Change* on the *W-7 Application View Screen* if the dependent's application reflects multiple suspense conditions and includes S 25. This will allow the application to remain in Suspense Status until the applicant responds with information needed to resolve the other suspense conditions or the systemic R 99. Select *Correspondence - S* as the *Reason for Change* on the *W-7 Application View Screen* and enter the correspondence received date of the primary in the **Comments** field if the dependent's application reflects only the S 25 condition. Once every application in a Family Pack has reached final status, attach a completed Form 3471-E only to returns being sent to processing.

Reminder: **DO NOT** update the Received Date in RTS with the correspondence received date.

- b. If the CP 566 Suspense Notice is on the primary applicant only and the primary Rejects, on the dependent's application select *Correspondence - S* as the *Reason for Change*, use the correspondence received date of the primary, and submit. The system will then reject (R 44) the application and the return can be processed.
- c. If the CP 566 Suspense Notice is on the dependent applicant only, research the current status of the primary. If the primary is Assigned, update the TIN of the U.S. person in addition to working the CP Notice.
- d. If any of the Family Pack applications remain in a Suspense Status after a response is processed, attach a Clerical Action Sheet to the Family Pack and check "Refile to Suspense Wall".

3.21.263.6.10.6
(11-12-2021)

Return Processable Date (RPD) Determination and Form 3471-E Edit Sheets

- (1) The Return Processable Date (RPD) is the date all applicants on the return receive a final ITIN status after the due date of the return plus the grace

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- current year returns assigned a final status on April 23, CY or later
- prior year return(s) once all W-7 applications are in final status

Note: For applicants found to have previously been assigned an ITIN and a RPD is needed for a return in hand, the RPD is the date the employee makes the return processable through research or writing the previously assigned ITIN on the return. It is **NOT** the date of original ITIN assignment. For example, applicant sends a 2020 return with a new Form W-7. RTS shows this applicant was previously assigned an ITIN on 7-14-2011. Employee is working the case on 8-19-2021 and determines an ITIN was previously assigned. The RPD for this 2020 return is 8-19-2021, not 7-14-2011.

- (2) RPD is determined by the actual input date at the time of a final ITIN status is generated (rejected or assigned). For example: If night shift is working on Tuesday, 5-15-2022, all work input before 12:00 am has a RPD of 5-15-2022; any work input after 12:00 am should have a RPD of 5-16-2022.

- (3) Use the table below to determine if a Form 3471-E and a Return Processable Date (RPD) are required.

Note: A return attached to a Family Pack may require a Form 3471-E based on the above criteria. Once every applicant on the return has received a final status on Form W-7, compute the RPD. Note that the RPD can differ for each return based on the dependents listed on each return. If the dependents reject, the RPD is the date we resolve the dependent's status: dependent's R 99 date or the date we determine the dependents are assigned or rejected, whichever is later. For example: primary assigns on 7-11-21. You suspend the family pack to await the response on missing dependent information. We work the response and reject that dependent on 8-19-21. RPD is 8-19-21 for returns with that dependent. The RPD is always the latest RPD for all applicants claimed on each return. Do not edit a RPD on a tax return when the received date and RPD are the same.

Returns that Require Form 3471-E and RPD	Returns that do NOT require Form 3471-E
<p>Returns being sent to the Pipeline for processing and are:</p> <ul style="list-style-type: none"> Prior year Return(s) once every applicant on the return has received a final status on Form W-7 Current Year Returns when all applicants (both new and renewals) on the return receive a final status on Form W-7 after April 22, CY. <p>Note: Edit the RPD on tax returns with all applicants in final status coming off of the Suspense Wall, even when these returns are annotated <i>copy, original, duplicate, amended, etc.</i></p> <p>Caution: If return has Form 3471-E attached but no RPD is required, remove the Form 3471-E.</p>	<p>Caution: Never edit an RPD on Form 1040-X.</p> <ul style="list-style-type: none"> Timely filed Current Year Returns from the Suspense Wall when a reply is received and an ITIN is assigned prior to April 23, CY <p>Note: Processable returns received prior to April 23, CY are considered timely filed</p> <ul style="list-style-type: none"> A tax return attached to a case being re-filed to the Suspense Wall. Returns on which no ITIN applicant is claimed

- (4) See the attached Form 3471-E.

Staple the Edit Sheet to the back of the return, facing out.

Form 3471 E (3-2011)	Edit Sheet	02
Unallowables	Code	Amount
	1.	
	2.	
	3.	
	4. Return processed date (RPD)	042716
	5. Error delay code (EDC)	
	6. Late filing code	
	7. Pre-delinquent penalty	
	8. Form 4563 Indicator	
	9. NRA spouse Indicator	
	10. Form 1040C credit	
	11. ID number penalty	
Processing memo		
AGI	Itemized	Net Income
Tax	Tax Verified	

Write the RPD on line 4 in MMDDYY format, in **RED**, with no dashes or slashes.

Form **3471 E** (3-2011) Catalog Number 57423B Department of the Treasury – Internal Revenue Service

Figure 3.21.263-10 Completing Form 3471-E Edit Sheet

- (5) Staple a separate Edit Sheet to each return that needs one. Staple the edit sheet to the back of the return, facing out. Place the staple in the upper right of the edit sheet where the return is stapled. See Figure 3.21.263-11.

Form 3471 E (3-2011)

Edit Sheet

02

Unallowables	Code	Amount
1.		
2.		
3.		
4.	Return processed date (RPD)	022416
5.	Error delay code (EDC)	
6.	Late filing code	
7.	Pre-delinquent penalty	
8.	Form 4563 Indicator	
9.	NRA spouse Indicator	
10.	Form 1040C credit	
11.	ID number penalty	

Processing memo

AGI	Itemized	Net Income

Tax	Tax Verified

Form 3471 E (3-2011) Catalog Number 57423B Department of the Treasury – Internal Revenue Service

REMINDERS

- **Edit an RPD on:**
 - All Prior Year returns
 - Current Year Returns with an RPD of 0423CY or later.
- **Forms 1040X NEVER get Edit Sheets.**

Figure 3.21.263-11 Attaching Form 3471-E Edit Sheet

3.21.263.6.10.7
(09-10-2024)

**Patterns and Trends
Identification Desk**

- (1) The Patterns and Trends Identification Desk (PTID) is a method for employees to elevate concerns with Form W-7 applications and to identify questionable patterns and trends of applications as they are worked.
- (2) PTID employees review Form W-7 application referrals that are questionable or appear to be part of a pattern or trend. If the PTID reviews confirm patterns or trends, Austin may issue descriptions of ITIN identified patterns.
- (3) There are no restrictions on referrals to the PTID. ITIN employees may refer any questionable Form W-7 application or potentially new pattern or trend. To refer questionable Form W-7 applications and potentially new patterns or trends to the Secondary Review Team (SRT), follow the instructions below:
 - Complete a purple local PTID Referral Form for each single application or family pack being submitted.
 - Enter your SEID, team number, and date

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- Enter the DLN(s) of the application. Enter only one DLN for multiple applications in a family pack
- Use the checklist to indicate any concern, patterns, or trends
- Enter any additional information needed to clarify an issue
- Enter any concerns, patterns, or trends not listed in the checklist
- Attach the PTID Referral Form to the application or family pack.
- Place the application/family pack back into the batch.
- Return the completed batch to the cart.

Caution: The PTID Referral Form has a list of characteristics to help identify specific concerns and observations. This is **NOT** a list of characteristics for PTID identification.

Reminder: If an Austin Identified Application Pattern (IAP) addresses the questionable characteristics of an application, flag for referral to the SRT. See also IRM 3.21.263.6.3.4.4.

- (4) Employees working the PTID review Form W-7 applications with questionable patterns and trends identified and referred from ITIN employees. Duties include:

- Entering data from the PTID Referral Form into a master spreadsheet.
- Reviewing the spreadsheet for common characteristics in 48 different fields.
- Identifying patterns or trends and elevating the issue for a possible Austin ITIN Alert. The Director of the Austin Submission Processing Center signs and authorizes specific procedures for questionable Form W-7 applications sharing common traits or patterns.

Note: The spreadsheet data helps identify when characteristics of an Austin ITIN Alert change and the alert needs to be modified.

- Securing and processing Preliminary Sample referrals. If additional referrals are needed to confirm a pattern or trend, write and elevate instructions with criteria of cases for employees to refer. Known as Preliminary Sampling, these additional referrals are used to determine if a continuing trend exists and an Austin ITIN Alert is needed. These requests are time specific and generally limited to one week.

Note: ITIN employees follow PTID procedures to refer applications for Preliminary Sampling. Both option A and Option B are appropriate for submitting a Preliminary Sample. It is not required to enter RTS remarks or flag the applications.

3.21.263.6.10.8
(09-10-2024)

Correspondence Inventory Procedures

- (1) Correspondence Inventory is solicited and unsolicited requests for action received by the ITIN Operations. It may come from both internal (e.g., other functional areas) and external (e.g., taxpayers or representatives) sources.
- (2) Correspondence should be worked within 30 calendar days of the earliest IRS received date.
- (3) Correspondence is batched into two (2) main types:
 - CP 566 notices (see also IRM 3.21.263.6.10.5).
 - All other correspondence, such as CP 565, CP 567, and CP 574 responses as well as unsolicited mail (known as “white mail”), and Form

4442. See also IRM 3.21.263.5.9 for a complete description of ITIN notices.

Any follow-up correspondence received for an application that is currently in suspense such as R 98(see IRM 3.21.263.9.3.4) status must be associated with the case filed on the Suspense Wall and the RPD determined (if needed). Complete and attach a CAS for Clerical to pull the case from the Suspense Wall.

- (4) The following types of reject notice responses will not be worked as correspondence but processed as follows:

If...	And...	Then...
CP 567 or CP 574 is one year or older from the application date	No Form W-7 is attached and application is still incomplete,	Send the local letter and return all application documentation.
CP 567 or CP 574 is one year or older from the application date,	New Form W-7 is attached	Complete and attach a CAS to the case (one per family pack). Leave in the batch for clerical to batch as a new receipt.

- (5) Locate the application in RTS by using the W-7 Search Screen. See IRM 3.21.263.9.4.1. Before entering the DLN or ITIN as your initial search criteria, always try to locate the applicant by performing a name search in RTS. If unable to locate in RTS, research IDRS CC "Names".

This will ensure that any multiple submissions on the part of the applicant are identified and prevent possible multiple ITIN assignment. If research reveals multiple ITIN assignment for the same applicant, a merge action is required. Pull the application from the batch and refer to your Lead. Refer to IRM 3.21.263.6.7 and IRM 3.21.263.6.7.1.

- (6) Once the application is located in RTS, use the *W-7 History Screen* to verify the last action taken or notice issued (see also IRM 3.21.263.6.3.5.14). Use the *W-7 Application View Screen* to compare the information provided to the information on file and to request a specific edit action. Select the appropriate *Reason for Change* (see also IRM 3.21.263.9.4.3) based on the type of correspondence you are working and the specific action requested. If there is an indication that Identification Documents were returned Undeliverable and the RTS Remarks field or Comments field indicates ID documents were sent to storage or the Suspense wall, Flag for Lead to route to the dedicated ITIN team.
For example, you are working notice correspondence inventory. The current status is Reject and the correspondence is a CP 567 response. You would select *Correspondence Received-R Status* as your *Reason for Change*.

DO NOT update the Received Date field in RTS with the correspondence received date. Include the correspondence received date in the **Comments**

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with entries such as *TP corr recd 06012015*. Always record the type of ID and if an original or copy certified by the issuing agency (CCIA) is received.

Note: If the response satisfies the S 51 name or DOB mismatch issue, enter Line 6e/6f information from the CP 566 notice, attached Form W-7, or **Remarks**. For unresolved DOB mismatch issues, refer to the Lead. See IRM 3.21.263.9.3.3.1.

- (7) If the taxpayer requests a name or DOB change, then follow the table below to process the change:

Change Request	Action
Name	<ol style="list-style-type: none"> 1. Applicant MUST provide copies of the legal document to support the change such as a marriage certificate, divorce decree, or court order. 2. Select <i>Name Change</i> and enter Comments for the type of supporting documentation received include original or CCIA when applicable. 3. For Assigned status, update the name. If the required legal document is NOT received, select <i>Name Change</i> and enter Comments to show no legal documents were received to support the name change but DO NOT update the name. 4. Return all original and CCIA documents to the applicant when processing is complete.
Date of Birth	<p>Applicant MUST provide:</p> <ol style="list-style-type: none"> 1. A copy of their birth certificate OR 2. Two acceptable IDs (one if a passport) to support the change. 3. Reissue the notice when applicable

- (8) When the following “Reasons for Change” are selected on the “W-7 Application View Screen,” RTS automatically reissues the notice (sends CP 565 B) for cases in assigned status:

- Name Change Only

- Current Mailing Address Only
- Name and Address Change Only
- Reissue Notice

Changes input to the DOB require a second input action to issue a notice. Select “Reissue Notice” as the “Reason for Change” to generate a notice.

(9) Process correspondence for applications in Reject status as shown below:

- a. If correspondence or a new Form W-7 is attached and has all required data and **WILL** Assign; then process as correspondence. If the application includes a CAA submission source and the office code displays **not found**, see IRM 3.21.263.6.3.5.20 to determine if an elevation is needed in lieu of processing.
- b. If a new Form W-7 is attached but **WILL NOT** Assign, place the Form W-7 in front of the case for Clerical to re-batch the application.
- c. If a new Form W-7 is NOT attached and the correspondence **DOES NOT** have all the required data to Assign, **do not work**. Classify the correspondence except for external notices per paragraphs 23 and 24. Record any original or CCIA documents (if attached) in the Comments and return to the applicant.
Note: If the applicant has a new address and documents must be returned, record the new address in Comments along with a statement that you are returning the documents to the new address.
- d. If the application is rejected R 98, review **Remarks** or application packet to re-enter the applicant’s mailing and foreign address and CAA information (if applicable). If the application includes a CAA submission source, see IRM 3.21.263.6.3.5.20 to determine if an elevation is needed in lieu of processing.

Reminder: You **CANNOT** process an address, name, or DOB change or re-issue a notice on a Rejected application. If there is an indication that Identification Documents were returned Undeliverable and the RTS Remarks or Comments fields indicate ID documents were sent to storage or the Suspense Wall, Flag for Lead to route the address change request to the designated ITIN team.

(10) Applicants may request address changes to have a CP 565 re-issued. If the applicant is in suspended status, see also IRM 3.21.263.6.10.5. If the applicant is in reject status, see the preceding paragraphs in this section. Address change requests require written notification that includes:

- ITIN or DLN for application
- Taxpayer’s full name
- Old address

Exception: If the correspondence meets all requirements except the old address, the RTS address can be updated if the new address is provided **AND** confirmed on IDRS.

- New address
- Taxpayer’s signature or signature of their Authorized Representative. For example, you are working unsolicited correspondence (white mail) and have a complete request for an address change. The request includes the ITIN, taxpayer full name, both old and new address, and

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the taxpayer signature is present. Select “Current Mailing Address Change Only” as the **Reason for Change**.

Taxpayer signatures are **NOT** required when the taxpayer uses an IRS generated notice to inform of an address update. For example, if an ITIN notice is used by the applicant to provide a response and the old address is replaced with a new address, change the address.

Address changes do not require additional substantiation for correction of typos or transposed numbers. For example, “Baker Street” was input as “Maker Street” or “123 Any Street” was input as “213 Any Street”.

When changing the address, you **MUST** enter the old address in the **Comments** or **Remarks** with entries such as *old adrs 222 CYPRESS AVE, BOISE CITY ID 83701*.

If any of the above items is missing, Form 8822, Address Change Request, is required. Record in the **Remarks** or **Comments** the new address, identify the missing element, and note that the correspondence was forwarded to Entity. Complete and attach a Form 1725 to the correspondence for routing to Entity for processing. Leave the Form 1725 and attachments in the batch.

- (11) If Form 8822 is received for an account in assigned status and taxpayer requests CP 565 re-issuance, take the following steps:
 - Update the RTS address and record the old address in the **Comments**. See IRM 3.21.263.9.4.3.
 - Classify the Form 8822 and correspondence with a large **C** in red ink
 - For incomplete Form 8822, prepare and attach a Form 1725 to route the Form 8822 to Entity. Record in the **Remarks** or **Comments** the new address, identify the missing element, and note that the Form 8822 was forwarded to Entity for processing. Leave the Form 1725 and attachments in the batch.
- (12) If primary or secondary applicant files Form 1040-X and
 - RTS shows applicant was previously rejected **AND**
 - Preliminary W-7 Applicant Data Screen shows same tax year previously submitted, **AND**
 - Applicant does not satisfy all unresolved suspense conditions on the rejected application, applicant does not qualify for an ITIN. Edit **ITIN Reject** for primary/secondary. See IRM 3.21.263.6.4.1 and edit the DOB beside the primary and secondary applicant TIN if applicable and route to the Pipeline or Entity as applicable.

If applicant satisfied all unresolved suspense conditions on the rejected application, update RTS to resolve the suspense conditions. Edit the TIN on the 1040-X for routing to the Pipeline.

- (13) If new supporting ID is questionable or Remarks Field shows the previous application had questionable ID, review and compare new documentation to the information in the Remarks Field. If new documentation is questionable, select “No, FDC referral” from the Documentation Screen. Make entries to the Remarks Field such as *birth certificate still questionable*. If new ID appears valid, continue processing.

- (14) When Form 2848 is received after initial Form W-7 processing, add the POA name to the Remarks Field. 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).
- (15) When working Correspondence Inventory in RTS **you must** overlay the previous batch number on the *W-7 Preliminary Application Screen* with your current batch number. Write the DLN in the top right margin on Form W-7.
- (16) Use the *W-7 Application Edit Screen* to make any necessary updates or changes. Do not change the submission source on an application. Any notice generated as a result of correspondence received will be issued only to parties listed on the original Form W-7 application.

Note: If a telephone number is subsequently provided in response to correspondence it is not necessary to capture this information.

- (17) If the correspondence involves a documentation update, use any submitted documents to perfect the application. If correspondence includes a request for an action beyond the scope of ITIN, complete and attach a Form 1725 to route to the appropriate area per the Austin Campus Document Routine Guide. Leave Form 1725 with the attachments in the batch. All documentation requirements must still be met in order for an application to move to Assign Status.

Note: CAA-reviewed documentation copies submitted in response to a CP 566 must include a valid COA as part of the response. TAC-reviewed document copies submitted in response to a CP 566 by an authenticating TAC office must include a FA-DAS as part of the response.

- (18) Process original ITIN cards returned to the ITIN unit as follows:
 - If the taxpayer has returned original ITIN cards previously issued because the ITIN is no longer needed (for example, taxpayer is deceased or has an SSN), place the ITIN card in an envelope marked **C** and attach to the case.
 - If an ITIN card is received with no indication it is no longer needed, return the ITIN card with a blank Form W-7 using the address from the envelope, if attached. If no envelope with address is attached, place the ITIN in an envelope marked **C** and attach to the case,
 - If an ITIN card or CP 565 is returned and taxpayer indicates they no longer WANT or NEED the ITIN number for reasons other than Deceased or having an SSN. DO NOT REVOKE.
- (19) Correspondence (excluding Suspense Cases) may have copies of tax returns or additional returns attached. Ensure all applicable edits are complete. See IRM 3.21.263.6.4.1.
- (20) Form 4442 is an internal referral to the ITIN Unit from other IRS functional areas with specific requests for action. Some specific requests that may be included in Correspondence Inventory include:
 - Revoke Requests
 - Name/DOB perfections (i.e., typographical error or numbers transposed)
 - do not require substantiation

Caution: Name changes require substantiation from copies of a legal document such as a marriage certificate, divorce decree, or court order. DOB changes require a copy of a birth certificate or copies of two (one if a passport) types of acceptable ID substantiating the change.

- Missing Document Requests
- TAC Suspense Case Resolutions
- Original returns from Entity identified as a Form W-7 previously rejected R 17 or R 20

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Reminder: Record clear comments in the **Remarks** or **Comments** to show what actions were taken or not taken from the Form 4442.

(21) Process white mail as follows:

- Select the appropriate option from the drop-down menu.
- Overlay the batch number on the *W-7 Preliminary Application Data Screen*.
- If the correspondence does not include the ITIN or DLN:
 - If the status is assigned, edit the ITIN in the top center margin.
 - If the status is rejected, edit the DLN in the top right margin and **R** in the upper left corner.
- If no action is required, classify the document by placing a “C” across the entire page.

Exception: Do not classify IRS forms or notices from outside of ITIN (unless Form 8822 or Form 4442). Attach the letter behind the form and pull for Lead. Additionally, do not classify the CP 565 notice if a CP 54 series notice is present.

(22) The following types of correspondence should be referred to the Lead:

- Form 4442 requests for more than one applicant.
- Form 4442 Name and Date of Birth Changes (unsubstantiated).
- Merge/Revoke actions when a taxpayer now has an SSN, multiple ITINs, or is deceased. Prepare a Form 4442 after confirming the applicant’s information and request are correct. Refer 4442 to the Lead. See IRM 3.21.263.6.7.1. For other merge/revoke requests, classify per paragraph 23.
- Missing Document Requests
- Actions outside the scope of ITIN- such as a request for a penalty abatement or for a letter with the assigned ITIN when RTS does not allow a CP 565 to be issued.

Note: If the request includes both actions appropriate for ITIN and actions that are out of scope, resolve only the ITIN issues (indicate completion with a check mark) and highlight the remaining issues to be addressed. The Lead will return to the originator per the Austin Campus Document Routing Guide or complete Form 4442 for referral to the appropriate area.

- Applicants not located in RTS (edit “Not in RTS”).
- Any correspondence with an IRS Form (non-ITIN related) attached that is not found in the Austin Campus Document Routing Guide.

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(4) After the SRT review is completed:

If the SRT reviewer:	Then:
Agrees with the determination that the ID is questionable,	Forward the application to Clerical for processing.
Disagrees with the determination that the ID is questionable,	Flag (a manner determined by local management) and list the document number identified to be re-worked. Send the application to the designated team to review and re-work.

- (5) Enter the data from each application into the “*Orange Tag Secondary Spreadsheet*” approved by local management. Regularly review the data from the “*Orange Tag Secondary Review Spreadsheet*” by using various search criteria to identify patterns of questionable criteria. The SRT maintains the spreadsheet database.
- (6) Designated teams daily receive re-work from the SRT. Employees on the designated teams review all of the ID associated with the application or family pack, the RTS Remarks Field, and the SRT re- work request. After reviewing, re-work the application following any applicable Austin Alert and IRM procedures. Add the applicable statement to the RTS Remarks Field with “Secondary Review- determined document no QID”.

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- (8) Follow the steps below to review all applications or batches flagged with red tags as having patterns (captured in the “*DCI Tracking Spreadsheet*”) or sampled applications found with questionable ID (captured in the “*Orange Tag Secondary Review Spreadsheet*”; see IRM 3.21.263.6.3.4.4) on the “Form W-7 with Return” carts before they are released to Clerical for processing:
- Locate the applications flagged with red tags
 - Pull the application and all associated applications (family pack) from the cart
 - Review the entire application pack to determine if the characteristics match a current alert
 - Send the applications for re-work as applicable
 - Forward tax return(s) to IVO as applicable
 - Forward spreadsheets to CI quarterly
 - Forward applications to Clerical for processing
- (9) The Designated Team will re-work the application following the Austin IAP and IRM procedures. Input the applicable statement in Remarks for IAPs “Secondary Review- determined application does not match IAP 20XX-XXX” or “Secondary Review- determined application matches IAP 20XX-XXX” and sampled applications found with questionable ID. See IRM 3.21.263.6.3.4.4 and IRM 3.21.263.9.3.2.2.

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- (13) Prepare and submit FA-DAS feedback to TAC in the manner determined by local management.

3.21.263.6.10.9.1
(05-27-2014)
Multiple Address Report

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3.21.263.6.11
(01-01-2011)
Reports

- (1) The ITIN standard reports can be accessed by users with designated permissions. To limit the number of search results generated, a date range is required to generate the reports. You will be able to select one of the following reports in the Reports drop-down box: To access the ITIN Standard Reports Screen refer to IRM 3.21.263.9.5.

ITIN Standard Reports Screen Content	Description
ITN0099 - Rejected Applications with R 99 Report	Daily report that lists those applications rejected from ITN0340 with R 99 reason code.
ITN0140 - ITIN Data Base Status Report	Daily report that lists the total volume in all W-7 Application statuses. This report provides management with a snapshot of the daily ITIN inventory and the status the inventory is in for that day.

ITIN Standard Reports Screen Content	Description
ITN0141 - ITIN DLN Error List Report	Daily report captures the total volume of each unique suspense, status records. Report serves as a reconciliation tool for the ITIN 0140.
ITN0142 - DLN List Report	Daily report of control of applications input to RTS by block number, and cumulative total of all batches based on batch status. Report lists: <ul style="list-style-type: none"> • DLN Block number • Starting and Ending DLN • Total volume of DLN/block.
ITN0144 - Garden City Report	Daily report captures those applications input to the ITIN RTS that meet Garden City criteria. The report includes: <ul style="list-style-type: none"> • DLN • Matched Fields(s) • Matched Value(s)
ITN0340 - Daily control ITIN Records	Daily report that identifies total volume of applications loaded to the ITIN RTS. This would include, but not be limited to accounts listed below: <ul style="list-style-type: none"> • Assigned • Suspended • Rejected • Merged • Deleted • Pending
ITN0343 - Suspended/Rejected Application Report	Daily report that lists those applications that were suspended or rejected from the ITN0340 report. Fields include: <ul style="list-style-type: none"> • DLN • Applicant Name • Employee Number Status <i>Used primarily for evaluative purposes.</i>
ITN0540 - ITN05 Controls	Daily report identifies the total of all notices for that daily production.

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ITIN Standard Reports Screen Content	Description
ITN2520 - Acceptance Agent D/B Accounts	Identifies the Acceptance Agent database accounts which captures: <ul style="list-style-type: none"> • Name • Name Control • Address • EIN and Office Code • Status A = Accepted S = Suspended R = Rejected P = Pending
ITN4340 - ITN43 Controls	Weekly snapshot of database events. Displays assignment, suspense and reject volumes, and breakdown by primary, secondary and dependent. Weekly and cumulative year to date volumes are provided.
ITN4341 - No Agent Found Error Report	Weekly report of applications that were loaded with AA data and AA does not exist on database.
ITN4343 - Report of Account to be Merged	Weekly report that identifies ITIN accounts that need to be merged. This report lists DLN, First Name, Middle Name, Last Name, ITIN and previously assigned TIN as noted by applicant.
ITN4345 - ITN Multiple Issuance Report	Weekly report that identifies applicants that have multiple checks and have been assigned multiple ITINs. This report lists DLN, ITIN numbers, full name, DOB, COB, COC, address, documentation, ID number, status date, and application reason.
ITN4346 - New Apps with TRA	Weekly report that identifies Form W-7's received with tax returns attached. Breaks down volume by assigned, suspended, status.

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ITIN Standard Reports Screen Content	Description
ITN4347 - New APPS without TRA	Weekly report that identifies Form W-7's received without tax returns. Breaks down volume by assigned, suspended, rejected,
ITN4540 - ITIN Application Received ASSG Report	Monthly report that identifies applications by country (country of residence address used for this report), reason for applying and provides a volume of received applications and of those received how many were assigned each status.
ITN4541 - Application Received by IRS Office	Monthly report identifies applications by IRS Office (IRS use only employee number used for this report), assigned, suspended, rejected, unworked or held and provides current and year to date volumes.
ITN4542 - Application Received from Acceptance Agent	Monthly report identifies applications received by each AA on the AA database and provides the AA EIN, office code, and volume by status and year to date.
SP001 - Current Inventory	Daily snapshot of inventory loaded in RTS sorted by application status and batch sort.
SP002 - ITIN Counts	Daily report shows total daily counts sorted by application status and batch sort.
SP003 - ITIN Counts Weekly	Weekly report shows total weekly counts by application status and batch sort.
SP004 - Batch Counts	Daily report shows total volume of batches in each batch sort based on batch count, quantity, and quantity completed and quantity awaiting input.
SP005 - Batch Counts Weekly	Weekly report shows total volume of batches in each batch sort based on batch count, quantity, and quantity completed and quantity awaiting input.

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ITIN Standard Reports Screen Content	Description
SP006 - Batch Adjustments	Daily report shows total daily volume of batches for Batch Quantity completed greater than Batch Quantity within all batch sorts.
SP007 -Batch Adjustments Weekly	Weekly report shows total weekly volume of batches for Batch Quantity completed greater than Batch Quantity within all batch sorts.
SP008 - Worked Out of Suspense	Daily report shows total daily counts based on Form W-7 Application status that have been worked out of <i>Suspense</i> status each day.
SP009 - Worked Out of Suspense Weekly	Weekly report shows total weekly counts based on Form W-7 Application status that have been worked out of <i>Suspense</i> status each week.
SP012 - Moved Out of Pending	Daily report shows total daily counts based on W-7 Application status that moved out of <i>Pending</i> status each day.
SP013 - Moved Out of Pending Weekly	Weekly report shows total weekly counts based on W-7 Application status that moved out of <i>Pending</i> status each week.
SP014 - Moved Out of Assigned	Daily report shows total daily counts based on W-7 Application status that moved out of <i>Assigned</i> status each day.
SP015 - Moved Out of Assigned Weekly	Weekly report shows total weekly counts based on W-7 Application status that moved out of <i>Assigned</i> status each week.

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ITIN Standard Reports Screen Content	Description
SP016 - Moved Out of Rejected	Daily report shows total daily counts based on W-7 Application status that moved out of <i>Rejected</i> status each day.
SP017 - Moved Out of Rejected Weekly	Weekly report shows total weekly counts based on W-7 Application status that moved out of <i>Rejected</i> status each week.
Universe of ITINs issued by State/ Zip Code Report	Quarterly report identifies all ITINs assigned by state and sorted by zip code within state. Provides current volume and year- to-date cumulative volume.
Supporting Documentation Types Submitted with Applications Report	Quarterly report identifies the type of supporting documentation associated to the applications. Provides current volume and year-to-date volume.
Suspense and Reject Applications - Reason Code Count Report	Monthly report identifies, by suspense and reject reason codes, volume for the month and year-to-date cumulative volume. This report also provides a quality sampling of select DLNs per suspense reason code for review.
ITN850 - ITIN Receipt Pattern Report	Daily report that provides a count of items in each batch (organized by batch sort type) for each day a batch was received.
ITN851- Form W-7 and Form W-7SP Current Inventory Report	Daily report that provides the Batch Quantity Awaiting Input (BQAI) for batches that are not marked as either Completed, Deleted or Processed. Also shows counts of all Form W-7 that are in the Suspended,
ITN852 - ITIN Production Report	Daily report that gives the total count of all Form W-7 input and also the count of all forms with Assigned or Reject status.

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ITIN Standard Reports Screen Content	Description
ITN853 - ITIN Batch Overage Report	Daily report that lists all open batches that were created prior to a predefined date.
ITN854 - ITIN Prior Year to New Year Carry-Forward Inventory Report	Daily report that identifies batches that were created in RTS during the prior year, but were not worked to the Completed or Deleted status until the current year. Also shows counts of Form W-7 that were created in the prior year, and are currently in the Suspended, Pending or
ITN855 - ITIN Prior Year from New Year Carry-Back Inventory Report	Daily report that identifies batches that were received in the prior year, but were not created in RTS until the current year.
ITN856 - Tax Returns Associated with Form W-7 and Form W-7SP Currently in Suspense	Daily report that provides a count of the tax returns associated to all Suspended Form W-7 Applications, as organized by the Forms W-7 date for R 99 eligibility.

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3.21.263.7
(07-14-2022)

**Field Assistance (FA) -
Taxpayer Assistance
Center (TAC) Employees
Only**

- (1) This section of the IRM provides guidance and procedures for TAC employees handling ITIN requests. In addition, it provides procedures to review and/or perfect the Form W-7, identify the completeness of the ITIN package, and prepare Exception Processing for transshipment to the ITIN Unit.
- (2) Except as specified in the following instructions, normal procedures must be followed to resolve most contacts.
- (3) All TAC employees have access to the RTS to perform research. TAC

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TAC Employee RTS inputs or with specific questions about the ID they are authenticating. TAC employees should elevate ITIN issues that cannot be resolved at the local level (e.g., RTS systemic issues, unusual documentation etc.) to the next level within their organization. Do **NOT** call for reasons such as returning ID or explanations of RTS status/remarks. The ITIN Operation **can not** assist callers from areas other than TAC.

- (4) You may need to refer to the following subsection or IRM for supporting ITIN guidance:
 - IRM 3.21.263.3.2, IRS Employee Contacts
 - IRM 21.3.4.19, Field Assistance - Form W-7, Application for Individual Taxpayer Identification Number (ITIN)

- (5) TAC employees will be advised of updated ITIN issues via Service Electronic Research Program (SERP).

3.21.263.7.1
(11-12-2021)
General Overview

- (1) Additional reference material to be used:

- Form W-7 and instructions (Current revision)
- Publication 1915 (Current Revision)
- W-7 Checklist
- ITIN ITLA

- (2) TAC personnel will:

- Assist with the preparation of Form W-7
- Review Form W-7 for completeness and accuracy
- Edit the required fields that are missing (name, applicant's mailing address, DOB etc.) based on the Form W-7 / Form W-7SP line instructions, from the supporting documentation if attached. This process is considered a "Procedural Contact"
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
- Practice due diligence when verifying the supporting documentation
- 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. Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. TAC personnel will **not** prepare or **validate** tax returns attached to Form W-7

Note: A 2020 simplified tax return is considered a valid return for ITIN processing if it is received by December 31, 2021, a 2020 Form 1040 series with "Rev. Proc. 2021-24" written across the top and includes the taxpayer's name, address, filing status, the dependent's name, SSN or ATIN, relationship, and the CTC box is checked. These returns may contain all zeros.

- Define requirements for obtaining an ITIN. Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency. See IRM 3.21.263.5.6. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the return that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2
- Update the ITIN database after ITIN is assigned, if needed
- Direct applicant on procedures when application is placed in reject status

3.21 International Returns and Documents Analysis

- 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 3.21.263.7.1.34 for Form 4442 instructions. Designated TACs will also include a completed Form FA-DAS when appropriate. See IRM 21.3.4.19, Field Assistance - Form W-7, Application for Individual Taxpayer Identification Number (ITIN).

3.21.263.7.1.1
(01-04-2024)

TAC Disclosure Guidelines for ITIN Data

- (1) The Form W-7 application data is classified as return information for the purposes of disclosure and is treated as confidential. You must know with whom you are speaking and the purpose of the contact. It is necessary to confirm the ITIN applicant in question and determine the relationship between the customer and the ITIN applicant.
- (2) The IRS consolidated all identity verification and disclosure guidelines into a service-wide Centralized Authentication Policy (CAP) in August 2023. Refer to IRM 10.10.3.4.1, Identity Verification for TAC Disclosure Guidelines for ITIN Data along with Exhibit 3.21.263-3, Disclosure Checklist.
- (3) If you have confirmed that the customer is **not** an authorized party for disclosure or cannot verify the required information, take the following actions:
 - Only answer general questions pertaining to ITIN program, and
 - Do not** provide any information pertaining to the applicant or application in question. Advise customer that the information being requested will be sent to the address of record.

3.21.263.7.1.2
(01-01-2022)

General ITIN Information

- (1) Filing a valid U.S. federal tax return is required when the Form W-7 is submitted to request a new ITIN. If the applicant does not have a federal tax filing requirement, they must provide substantiating documentation proving the federal tax reporting need. Refer to IRM 3.21.263.7.1.8, Exception Criteria below. Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. (See also IRM 3.21.263.5.2.) For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the return that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2.

3.21.263.7.1.3
(01-03-2017)

ITIN Application Process and Program Requirements

- (1) Applicant may contact the TAC with general questions or for assistance in completing the ITIN application process.
- (2) Date stamp each application to the left of line 6 on Form W-7.
- (3) If a required field from the line instructions (name, applicant's mailing address, or birth information etc.) is illegible, entered erroneously or obviously misplaced, attempt to correct the form by securing the information from the applicant or authorized third-party. When correcting erroneous information, use white-out/liquid paper, white tape, etc., and have the applicant initial to the left of the correction. This process will continue to be considered a "Procedural Contact".

3.21.263.7.1.4
(01-01-2011)

**Internal Revenue Service
Number (IRSN)**

- (1) Refer to IRM 3.21.263.5.5 for additional information on the IRSN.

3.21.263.7.1.5
(01-01-2024)

**Supporting Identification
Documentation and
Other Required
Documentation**

- (1) All Form W-7 applicants are required to provide original or certified (certified by the issuing agency) copies of documents as proof of identity and foreign status. See IRM 3.21.263.5.6 for exceptions where notarized ID is acceptable and for applications from Student Exchange Visitor's Program (SEVP) colleges, universities, educational (including high schools) or research institutions. Refer to IRM 3.21.263.6.3.4.4 and IRM 3.21.263.6.3.4.2 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 may be required by the SPC ITIN Operation to provide a certified translation. The certification must be, sealed/signed by the official performing the translation. TAC employees are not required to obtain a certified translation for Spanish documents.

- (2) Designated TAC offices are authorized to review 11 of the 13 documents for primary and secondary applicants who appear in person. They cannot review School or Medical Records. For dependent applicants they can review passports, birth certificates and national ID **ONLY** for applicants who appear in person and then authenticate the ID as acceptable.

- (3) Dependent applicants who submit a passport without a Date of Entry (DOE) as a stand-alone document must submit additional documentation to prove U.S. residency, unless they are a dependent of U.S. military personnel stationed overseas, from Canada or Mexico and claimed on a tax return for year 2017 or earlier, or from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC) on a tax return for year 2018 or later. See IRM 3.21.263.5.6.

- (4) **Do not accept expired documentation as valid identification documents. Expired documents are unacceptable.**

- (5) 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. If there is no CBP admitted date stamp on the passport but a form I-94 is available showing when the applicant entered the U.S., include a copy of the I-94 along with the passport copy. (The form may be printed from the CBP website.) See IRM 3.21.263.5.6.

- (6) If there is an indication that a birth certificate for a dependent applicant could not be secured due to civil unrest in the country of birth, forward all documents provided with the application to the SPC ITIN Operation.

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- (7) If documents are not needed to process the Form W-7 application but have been left behind at the IRS office, you must secure the document in a designated area at the end of the day. If the applicant does not return within seven (7) workdays, then take the following action for any document not needed for the Form W-7 application:

If...	Then...
Original passport,	Send to issuing authority. Refer to Exhibit 3.21.263-5 for address of embassy.
U.S. issued driver's license,	Return to the state Department of Motor Vehicles.
All other original documents,	Destroy and treat as classified waste.

- (8) If the document was intended to accompany Form W-7, complete Form 4442 and forward to ITIN Operations for association and processing.
- (1) Refer to Figure 3.21.263-12 for actions to take during the initial visit of an ITIN applicant:

3.21.263.7.1.6
(10-14-2008)
Initial Visit

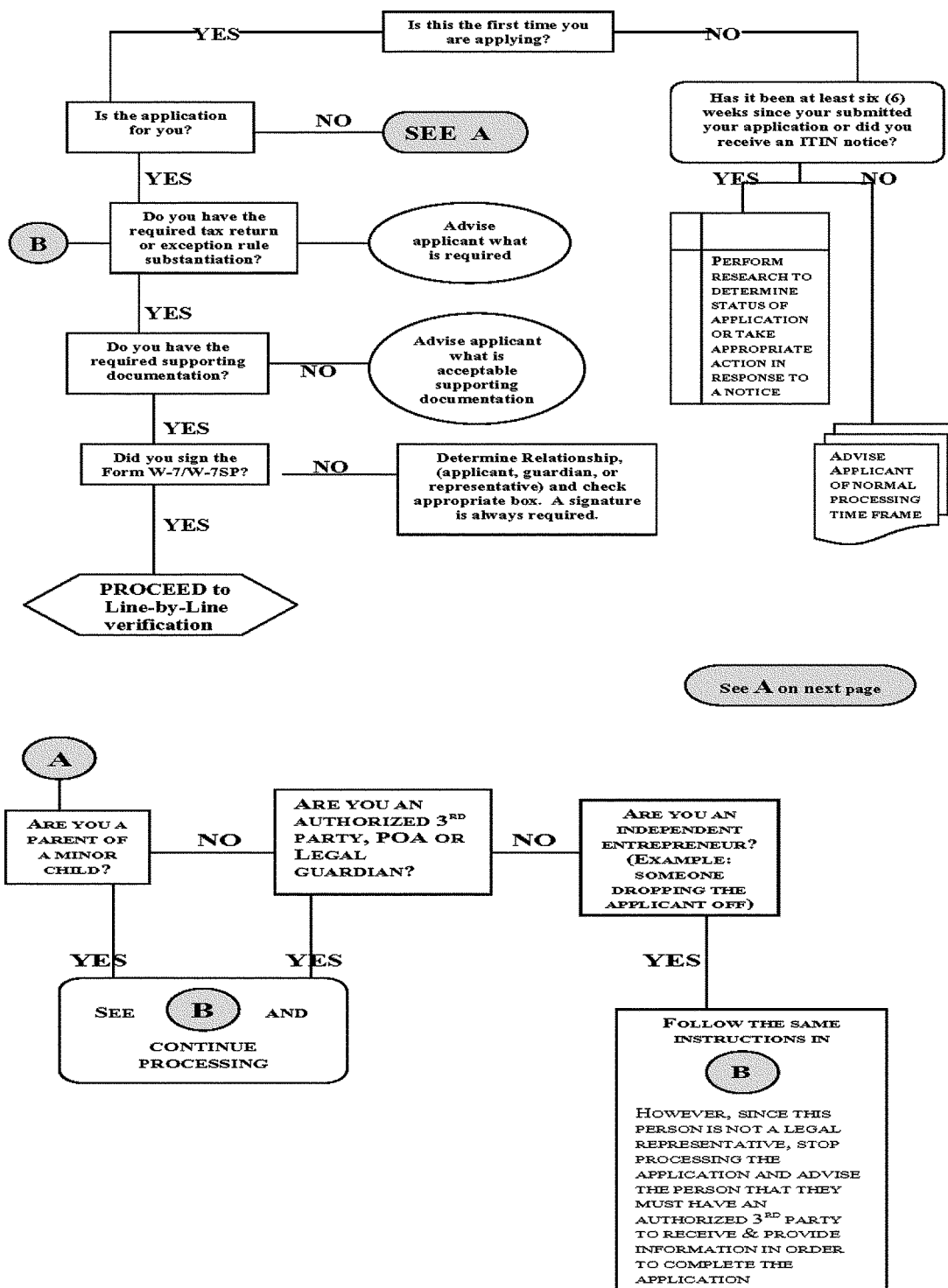


Figure 3.21.263-12 TAC Initial Visit Flowchart

3.21.263.7.1.7
(09-10-2024)

**Association of Form W-7
with U.S. Tax Return**

- (1) The U.S. tax return must be attached to the back of the **Primary** Form W-7 by securely stapling in the upper left-hand margin.

Note: Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach a U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the return that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2 and IRM 3.21.263.6.4.1.

If tax return is for...	Then...
Primary applicant only,	<ol style="list-style-type: none"> 1. Attach tax return to Form W-7. 2. Continue processing.
Spouse only,	<ol style="list-style-type: none"> 1. Attach tax return to Form W-7. 2. Continue processing.
Spouse and dependents or dependents only (multiple applications),	<ol style="list-style-type: none"> 1. Attach all Form W-7 applications to the front of the tax return, and 2. Write the number of Form W-7 applications associated with the tax return in bottom left corner of the first application.
Primary, spouse and dependents,	<ol style="list-style-type: none"> 1. Attach tax return to the primary's Form W-7, and 2. Attach all the remaining application behind the primary's application, and 3. Write the number of Form W-7 applications with the tax return in bottom left corner of the first application.

- (2) Keep family packs together by placing in the same envelope. Use a heavy-duty stapler, if available, to secure the family pack together prior to placing in the envelope.

Caution: Do not detach the U.S. Federal tax return from the Form W-7 application(s). It must accompany the Form W-7 application package to the ITIN Operation.

3.21.263.7.1.8
(01-01-2022)
Exception Criteria

- (1) The ITIN is only for **federal tax purposes**. A U.S. federal tax return is required at the time the Form W-7 application is submitted unless the applicant meets exception criteria. Refer to IRM 3.21.263.5.2 for additional information on exception criteria and required exception documentation.

3.21.263.7.1.9
(01-01-2011)
Specific Line by Line Review

- (1) The following subsections provide instructions for the required elements for each line on Form W-7.

3.21.263.7.1.10
(01-22-2019)
Application Type Box

- (1) The Application Type Box is a new box added to the September 2016 revision of Form W-7. It is located in the area that was formerly the For IRS Use Only Box. ITIN applicants must select **Apply for a New ITIN** or **Renew an Existing ITIN** to indicate the reason for submitting the Form W-7. Use the table below to complete the entry.
Review lines 6e and 6f and attachments to determine if the applicant has a previously assigned ITIN.

If	Then
The applicant does not have a previously assigned ITIN and is applying for a New ITIN,	Check the Apply for a New ITIN box.
The applicant has a previously assigned ITIN,	Check the "Renew an Existing ITIN" box.
The applicant did not select an application type,	Check Renew an Existing ITIN box if an ITIN is found. Check Apply for a New ITIN box if an ITIN is not found.

3.21.263.7.1.11
(01-01-2022)
Reason for Submitting Form W-7

- (1) This is a required field. The appropriate box should be checked indicating the reason for submitting the application. Determine the applicant's tax status and reason for submitting Form W-7 if needed. Refer to IRM 3.21.263.5.3. Applicants that are renewing their ITIN must have a reason for submitting the application. Reason **A** and/or **H** should not be checked for renewing an ITIN unless exception criteria apply.

Caution: Only edit the reason for submitting the Form W-7 box (a-h) after you have followed either "Tax Law or Out of Scope Contact" procedure.

- (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. Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return.

3.21 International Returns and Documents Analysis

Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2. Dependent applicants who submit a passport with no DOE as a stand-alone document require proof of U.S. residency. See IRM 3.21.263.5.6.

- (3) Any individual who is not eligible to obtain an SSN but who must furnish a taxpayer identification number must apply and indicate the reason they are applying for the ITIN.
- (4) You should never have two or more boxes from (a) through (g) checked. If found, white-out all incorrect **Reason for Submitting Form W-7** so that only the correct reason for applying is identified. Have the applicant initial the corrections to the left of the line.
- (5) If selecting box "a" or "f" and the applicant is claiming the benefits of a tax treaty, the tax treaty and article number must also be listed on the lines provided below box "h".
- (6) For more information on exception criteria and reasons for applying for an ITIN refer to IRM 3.21.263.5.2, IRM 3.21.263.5.3, and Pub 1915.

3.21.263.7.1.12
(10-03-2019)

Line 1a, Name Line

- (1) Ensure the applicant's first name, middle initial and last name(s) is entered on this line. This should match the name on the supporting identification documents that were submitted.

Note: Some cultures use two surnames and may use a hyphen or apostrophe in names.

- (2) Advise applicant that they must also use this name when filing a U.S. tax return. If they do not, it may cause processing delays. The name on the U.S. federal tax return **must** be the same on the Form W-7.
- (3) If a valid supporting ID(s) is attached and the last name differs from the Form W-7, accept the supporting ID(s) as valid if a legal document such as a divorce decree, court order, or marriage certificate shows the name on the ID is the Form W-7 applicant.

3.21.263.7.1.13
(01-01-2011)

Line 1b, Name at Birth

- (1) This is the name of the applicant as it appears on their birth certificate. It is only required if different from the entry on line 1a.

3.21.263.7.1.14
(01-01-2011)

Line 2, Mailing Address

- (1) This is the complete mailing address of the applicant if it is different from the address on line 3. This is the address the IRS will use to return original supporting identification documentation and send written notification of the ITIN.
- (2) If the U.S. Postal Service (USPS) will not deliver mail to the physical location, applicant is to enter the USPS post office box number for a mailing address. Do not use a post office box owned and operated by a private firm or company. Do not use a P.O. Box or an in-care-of (c/o) address if you are just entering a country name on line 3.

3.21.263.7.1.15
(01-01-2011)
**Line 3, Applicant's
Foreign Address**

- (1) This is the complete address in the country where the applicant permanently or normally resides. If they are claiming a benefit under an income tax treaty with the United States, the address entered must be an address in the treaty country with postal codes included where appropriate. P.O. boxes or "in care of" (c/o) addresses cannot be used in place of street addresses.
- (2) If an applicant no longer has a permanent address due to their temporary relocation to the United States, they must enter, at a minimum, the foreign country where they last resided.

3.21.263.7.1.16
(01-01-2016)
Line 4, Birth Information

- (1) This is the date of birth (DOB), country of birth (COB) and state/province of birth of the applicant.
- (2) Use supporting ID (such as a birth certificate) to verify date of birth (DOB). If supporting ID shows DOB was entered incorrectly by applicant, correct DOB entry and have applicant initial to the left of the line. If the birth certificate is not available, but two other acceptable ID (one if a passport) have the same DOB, correct DOB entry based on the ID and have the applicant initial to the left of the line.

Note: If the supporting ID does not reflect the correct DOB, advise applicant to bring supporting ID that does match and contact the issuing authority to have the incorrect date of birth corrected.

- (3) The date of birth should be in a MM/DD/YYYY format. For example, January 1, 1972, would be entered as 01/01/1972.
- (4) The country of birth must be a country recognized by the U.S. Department of State to be eligible for an ITIN. The state/ province of birth should be entered if known.

3.21.263.7.1.17
(01-01-2016)
Line 5, Gender

- (1) This entry identifies the gender of the applicant.
- (2) Perfect from supporting identification documentation, if available, otherwise take no action.
- (3) If gender other than male or female is noted on Form W-7, take no action.

3.21.263.7.1.18
(01-01-2021)
**Line 6, Other
Information**

- (1) The *Other Information* area of the Form W-7 captures data pertaining to the document provided as proof of identity and the U.S. entry date of the applicant.
- (2) The following table identifies the type of data captured.

Type of Data	Reference
Country(ies) of citizenship	IRM 3.21.263.7.1.19
Foreign tax identification number	IRM 3.21.263.7.1.20
Type of visa <ul style="list-style-type: none">• Classification• Number• Expiration Date	Based on <i>Reason for Applying</i> . IRM 3.21.263.7.1.21

Type of Data	Reference
Identification credential <ul style="list-style-type: none"> Type Issued by Number Expiration Date 	Supporting Identification Document used as proof of identity. IRM 3.21.263.7.1.22 and IRM 3.21.263.5.6
Date of entry in U.S.	IRM 3.21.263.7.1.22
Previously Assigned Individual Taxpayer Identification Number (ITIN) or Internal Revenue Service Number (IRSN)	IRM 3.21.263.7.1.23
College, university, educational (including high school) or research institution, location, and length of stay	IRM 3.21.263.7.1.24
Business visiting, location, and length of stay	IRM 3.21.263.7.1.24

3.21.263.7.1.19
(01-01-2011)

Line 6a, Country(ies) of Citizenship

- (1) This is the country in which the applicant has citizenship. In the case of dual citizenship list both countries separated by a slash (“/”).
- (2) Do not abbreviate this line. Enter the entire country name.

3.21.263.7.1.20
(01-01-2011)

Line 6b, Foreign Tax Identification Number

- (1) This is the tax identification number of the applicant as issued by their country of residence for tax purposes. For example, if your customer has a Canadian Social Insurance Number, you would list that number.

Caution: This number should not be confused with document identification numbers.

3.21.263.7.1.21
(01-01-2011)

Line 6c, Type of U.S. State Department Visa

- (1) This is the visa information, including visa classification, visa number and expiration date, from the non-immigrant visa issued by the United States Citizenship and Immigration Services (USCIS).
- (2) Visa information and a passport is required if reason box “f” or “g” is selected.
- (3) If the visa has been issued under duration of stay enter “DS” as the expiration date.

3.21.263.7.1.22
(01-01-2023)

Line 6d, Describe Identification Document and Date of Entry

- (1) Ensure that at least one piece of ID that is submitted as proof of identity and foreign status is recorded in Line 6d. Any additional ID should be recorded in the same format on a separate statement. Enter the information relevant to the ID such as issuing agency, document identification number, if present, and expiration date. Remember that a civil birth certificate and some foreign driver’s licenses will not have an expiration date.
- (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 the taxpayer does not know their DOE, leave line 6d DOE field blank and document the FA-DAS

comments to show the taxpayer did not complete the DOE field. Dependent applicants who submit a passport with no DOE as a stand-alone document require proof of U.S. residency, unless they are a dependent of U.S. military personnel stationed overseas, from Canada or Mexico and claimed on a tax return for year 2017 or earlier, or from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC) on a tax return for year 2018 or later. See IRM 3.21.263.5.6. If no DOE is provided in the passport or an accompanying Form I-94, leave line 6d DOE field blank and document the FA-DAS comments to show the taxpayer did not complete the DOE field.

3.21.263.7.1.23
(01-03-2017)

**Line 6e, Previously
Assigned Individual
Taxpayer Identification
Number (ITIN) or Internal
Revenue Service
Number (IRSN)**

- (1) If the answer to line 6e is "Yes", ensure the appropriate box is checked and the name and previously assigned ITIN or IRSN is on line 6f. Otherwise check the "No" box and skip line 6f.
- (2) Applicants renewing their ITIN must provide their previously assigned ITIN and the name under which it was issued. To avoid a delay in processing Form W-7, verify the applicant name in RTS to determine the First, Middle, and Last Names entered in 6f or edit as needed.

3.21.263.7.1.24
(05-31-2018)

**Line 6g, Name of
College/University or
Company**

- (1) Enter the name of the college, university, educational (including high school) or research institution or company when reason box "f" is selected.
- (2) When reason for applying box "f" is selected, a valid U.S. visa (F-1, F-3, J-1, M-1, M-3, or O-1) is not required for applicants from Canada, Bermuda, or Mexico.
- (3) If the visa indicates, student, researcher or business visitor, then the name and location of the college, university, educational (including high school) institute, research institute, technical institute, or business they are participating with along with their length of stay **must** be completed. Exhibit 3.21.263-4 has visa classifications.

3.21.263.7.1.25
(05-05-2020)

Signature Area

- (1) This is a required entry. Verify that the signature matches the signature on the substantiating ID. If the document must be re-signed in your presence, use white-out or white tape to cover the incorrect original signature. Have the applicant initial the correction to the left of the line and re-sign. Faxed, photo-

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- (2) If a parent is signing for a dependent child, then you must substantiate the parent's name (birth certificate of the child listed on the tax return can be used for this purpose).
- (3) If an applicant is under 18 years of age, the applicant, their parent or court appointed guardian can sign. The individual (if other than the applicant) must type or print their name in the space provided and check the appropriate box that indicates their relationship to the applicant. If the individual is signing as a court-appointed guardian, a copy of the court-appointment papers showing the legal guardianship must be attached. Adults other than a parent or a court-appointed guardian can sign Form W-7 only if the individual has a Form 2848, Power of Attorney and Declaration of Representative (POA), from a parent or court-appointed guardian that authorizes the individual to sign.

3.21 International Returns and Documents Analysis

- (4) If an applicant is 18 years of age or older, the applicant or a court appointed guardian can sign or appoint a parent or another individual to sign. The individual (if other than the applicant) must type or print their name in the space provided and check the appropriate box that indicates their relationship to the applicant. If the individual is signing as a court-appointed guardian, a copy of the court-appointment papers showing the legal guardianship must be attached. Individuals other than the applicant or a court-appointed guardian must attach a Form 2848 from the applicant or court-appointed guardian authorizing them to sign the Form W-7.

Caution: A spouse **may not** sign for their husband and/or wife unless the POA box is checked and Form 2848 is attached.

- (5) Form 8821, Tax Information Authorization, does not authorize the representative to sign the application on behalf of the applicant. If Form 8821 was submitted along with the original application, it will be noted in the Remarks field on the RTS.
- (6) If an applicant cannot sign their name, then they must sign their mark in the presence of a witness, for example, thumbprint "X". The witness signature is also required and must be identified as a witness. Someone in the office, other than you, may serve as a witness. For example, another IRS customer or another IRS employee may serve as a witness.
- (7) The application must be dated when signed and submitted within 5 business days of the signature date.
- (8) If the applicant did not provide their telephone number, secure the number from the applicant.

3.21.263.7.1.26
(01-01-2024)

Acceptance Agent's Use Only Area

- (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 Certifying 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 (AAs) 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. (Applications dropped off at a TAC by an AA must be submitted to the IRS with the original or copies of ID certified by the issuing agency attached. The TAC employee will not authenticate these documents.) Certifying Acceptance Agents (CAAs):
- Can review (authenticate) original or certified copies for 12 of the 13 acceptable ID types for primary and secondary applicants. CAAs cannot authenticate foreign military identification cards and must submit the original or copies certified by the issuing agency with the Form W-7 application.
 - Can authenticate passports and birth certificates only for dependents.
 - Can certify documents authenticated on a Form W-7 Certificate of Accuracy (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 3.21.263.5.6 for criteria when notarized copies are acceptable and when dependent 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 3.21.263.4.1 for more information on Acceptance Agents.

3.21.263.7.1.27
(11-12-2021)
Completing Contact

- (1) Date stamp Form W-7 to the left of line 6 with the received date stamp. Stamp the tax return or substantiating documentation on the front (without interfering with any information) with the received date stamp.

Note: If the application was submitted with a tax return with remittance, stamp both the Form W-7 and tax return with *Received With Remittance* date stamp.

Exception: A timely filed current year tax return will not be date stamped.

- (2) The date a Form W-7 is received in the TAC is the date stamped as the received date on the tax return. A received date is required for the following returns:
 - Amended
 - Delinquent (after grace period without an approved extension)
 - Fiscal, Prior, Short Year
 - Early Filed for Decedent (filed before close of the current year)
- (3) Refer to IRM 3.21.263.7.1.28 for steps to complete a client contact.
- (4) Give the applicant a photocopy of their Form W-7.

3.21.263.7.1.28
(09-08-2017)
Steps to Complete Client Contact

- (1) If the supporting identification documentation is certified from the issuing authority or a notarized copy, attach to the back of Form W-7. **Do not** return original or certified copies (certified by the issuing agency) of documents needed for the Form W-7 to the applicant.
- (2) Retain any notarized copies for cases meeting the exceptions to original/certified only; see IRM 3.21.263.5.6 for situations where notarized documents are acceptable. Remember that dependent applicants who submit a passport with no DOE as a stand-alone document require proof of U.S. residency. See IRM 3.21.263.5.6.
See IRM 21.3.4.19, Field Assistance - Form W-7, Application for Individual Taxpayer Identification Number (ITIN), 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

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ID in an envelope which is taped/stapled shut and attached to the package. 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.

- (3) Provide a copy of Form W-7 and the first page of their U.S. federal tax return or substantiation documentation to the applicant.
- (4) Advise applicant of the time frames for processing the application (normally 5-7 weeks) depending on the time of year and where filed. If the applicant is filing Form W-7 from January 15th to April 30th or from abroad, the time frame could be 9-11 weeks.
- (5) You must always consider disclosure procedures when discussing Form W-7 issues with the individual presenting the application per IRM 3.21.263.7.1.1.

3.21.263.7.1.29
(01-01-2016)

Preparing for Transshipment

- (1) A complete application packet consists of:
 - Form W-7 with attached supporting identification documentation and any other required documentation (see IRM 3.21.263.5.6), and
 - Appropriate U.S. federal tax return or substantiating documents meeting exception criteria.
- (2) Each individual ITIN application packet must be secured in its own envelope to avoid misplacement of documents.

Exception: Individual W-7 applications that are part of a group (family pack) or related to the same tax return should be sent in the same envelope. Use a heavy-duty stapler (or thick rubber band) to secure the family pack.

- (3) Transship ITIN packets to Austin SPC **daily** with a completed Form 3210, Document Transmittal. Make sure you include on each Form 3210 the following items:
 - Complete address for the ITIN Unit
 - Date of transshipment
 - Delivery service tracking number
 - Originator's name, title and complete address
 - Originator's telephone number
- (4) After completing Form 3210 with the required entries, take the following steps:
 - a. Retain part 4 of Form 3210 and forward parts 1, 2 and 3 to the SPC ITIN Operation.

Reminder: Mail ITIN packages with completed Form 3210 **daily** to the SPC ITIN Operation in Austin.
 - b. Receiving office (Austin Receipt and Control Branch) will sign, date and return part 3 to the originating office.
 - c. A follow-up inquiry should be made if acknowledgement is not received within 10 days of the date of transshipment.

Exception: See IRM 21.3.4.19.4, Mailing Form W-7/Form W-7(SP) Packets or Form W-7 applications received with remittances.

3.21.263.7.1.30
(11-09-2018)

Responding to Applicant After Submission of Application

- (1) If the applicant returns to the TAC and inquires about the status of their application or has received a notice regarding their ITIN application, research the ITIN Real-time System.

Caution: If a tax return has been filed with the application, the appropriate additional time must be allowed to process the return; refer to FA guidelines for information on return processing.

- (2) If applicant inquires about the return of original or certified copies of ID, review RTS. Determine the date the application was worked by ITIN Operations by the date of RTS action on the **W-7 History Screen** under **Reason for Change**. Add 3 business days to the ITIN Operations **W-7 Application Created** date (assigned, rejected or suspended) input date and advise the applicant this is the date the ID was mailed back to them. If the **Notice Generated** date under the **Reason for Change** for the assigned, rejected, or suspended status is displayed, this is the date the ID was mailed. If the Remarks Field entries indicate the ID was questionable (also shows as S 02 on History Screen), advise the applicant the ID is being held until their response is received and worked.

Note: See Exhibit 3.21.263-38 for a listing of common RTS acronyms and meanings used in the Remarks Field and Comments Field.

- (3) If RTS shows:

- More than 60 days have elapsed since the IRS received date (shown on the application history screen) **AND**
- There is an indication of questionable ID **OR**
- At least 2 weeks have elapsed since the date the ID should have been returned **AND**
- Applicant has not received the ID,

Review RTS for indications of Missing Document Request (MDR) processing.

- If RTS indicates Form 4442 / MDR was processed and mail was returned undeliverable (statements such as "MDR-4442 ID NT FOUND-F14692 RETURNED UNDEL-NBA"), obtain a new address from the applicant and prepare Form 4442 for MDR. Do not prepare Form 4442 without a new address. If the original document is a passport and 6 months have elapsed since it was returned as undeliverable, do NOT prepare Form 4442. Advise the applicant to contact the issuing country Embassy Chancery for the passport. See Exhibit 3.21.263-5.
- If no remarks are present to indicate previous MDR processing, prepare Form 4442. See also IRM 3.21.263.7.1.34. In addition to the items required in Exhibit 3.21.263-39, write:
- **MDR** for Missing Document Request across the top of the Form 4442
- Type of missing documents (passport, birth certificate, etc.)
- Name as it appears on the document (if different than on the Form 4442)

If RTS indicates Form 4442 was processed and the ID was not found (statements such as **MDR-4442-01-NT FOUND-F14692 & 5646 TO TP**, advise applicant to file the Form 5646, **Claim for Damage, Injury, or Death** with the

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required documentation. Advise applicant that filing Form 5646 does not guarantee that their claim will be accepted or that they will receive monetary compensation. See IRM 3.21.263.6.9.8 for an explanation of entries in the Comments Field.

- (4) Some additional references for ITIN application processing are noted below.

If...	Then...
Status Codes	Refer to IRM 3.21.263.5.7.
Suspense Reason Codes	Refer to IRM 3.21.263.5.8.1.
Reject Reason Codes Note: If applicant questions R 88 Status, advise that the ID submitted did not meet guidelines established by IRS and/or the issuing country. Applicant must re-apply with new Form W-7 and acceptable ID.	Refer to IRM 3.21.263.5.8.2.
Hard Reject Notice Codes	Refer to IRM 3.21.263.5.8.3.

3.21.263.7.1.31
(06-28-2012)

Search, View and Edit Applications

- (1) The ITIN RTS allows updates to various fields (e.g., name, address and date of birth fields).
- (2) To update these fields, access the W-7 Application View Screen on the ITIN RTS, IRM 3.21.263.9.4.3. Enter the appropriate *Reason for Change* and comments and click on the Edit W-7 button. This will take you to the W-7 application Edit Screen, IRM 3.21.263.9.4.4. Edit the applicable field and click on the Submit button to complete the update.

Note: If the application is in suspense status and the applicant is responding to Notice CP 566, take no action. Prepare Form 4442, listing the DLN of the suspense document, and forward to ITIN Unit to work the suspended ITIN application. If applicant cannot provide missing or invalid data to the SPC ITIN Operation, advise applicant to comply with notice and return to the TAC with required information. Advise applicant they may also mail the required information directly to the SPC ITIN Operation.

Reminder: TAC can only update assigned status cases for typos and change of addresses. All cases in suspended status or to do with ID must be referred to SPC ITIN Operations.

3.21.263.7.1.32
(01-01-2021)
ITIN Notice Response

- (1) ITIN notices are used to notify the applicant of an assigned or renewed ITIN, request additional information, or advise of a rejected Form W-7. Refer to IRM 3.21.263.5.9, ITIN Notices and Form, for a list of notices and forms used in the ITIN program. The following subsections provide guidance on responding to customers who visit the TAC Office with an ITIN Notice inquiry.

3.21.263.7.1.32.1
(01-01-2025)
**Response to CP 565,
Assignment Notice**

- (1) **CP 565, Assignment Notice**, advises the applicant of their assigned or renewed ITIN. This notice is not designed to include a tear-off card since the number is issued for tax purposes only. The notice is in letter format only. The application status on the ITIN RTS will be "Assigned" when a CP 565 has been issued.

Caution: Do not send Form 4442 to SPC if all required actions have been taken.

If the applicant...	Then...
<p>Never received the CP 565 or they received the letter but lost it and now need another copy,</p>	<p>Verify the correct address of record with the applicant and reissue the notice; see IRM 3.21.263.9.4.3. RTS cannot reissue Notice CP 565 for some ITINs assigned before 2006. If you are unable to reissue a CP 565 for this situation, send an IDRS letter stating the taxpayer's assigned ITIN. Note that ITIN Operations cannot send IDRS letters.</p> <p>Use oral statement authority to update the RTS address if:</p> <ul style="list-style-type: none"> • typographical error • misplaced entry • address change is not the only reason for the inquiry. <p>Example: An applicant says they did not receive a notice and you learn the address is changed.</p> <p>Caution: When inputting a new address, record the old address in the "Comments Field" with entries such as <i>old address 222 CYPRESS AVE, BOISE CITY ID 83701</i>. IRM 3.21.263.9.4.3.</p> <p>Note: Any RTS updates to the address will automatically generate a notice to the applicant. Applicant should allow a minimum of 14 business days from the RTS notice date for receipt if the address is correct.</p> <p>Refer to IRM 3.21.263.7.1.31 for update and reissue procedures.</p>

(2) The chart below advises how to update RTS based on the customer inquiry.

If the applicant states the information on the notice is incorrect (name, DOB or address etc.)...	Then...
<p>The discrepancy is a typographical error such as an obvious misspelling, transposed letters, missing apartment number, etc.,</p>	<p>Update RTS and reissue the CP 565 notice. When the following <i>Reasons for Change</i> are selected on the <i>W-7 Application View Screen</i>, the ITIN RTS automatically reissues the notice (sends CP 565 B):</p> <ul style="list-style-type: none"> • Name Change Only • Current Mailing Address Only • Name and Address Change Only • Reissue Notice <p>Note: When inputting a new address, record the old address in the "Comments Field" with entries such as <i>old address 222 CYPRESS AVE, BOISE CITY ID 83701</i>. See IRM 3.21.263.9.4.3.</p> <p>Caution: Changes input to the Date of Birth require a second input action Select <i>Reissue Notice</i> as the <i>Reason for Change</i> to generate a notice.</p> <p>Refer to IRM 3.21.263.7.1.31, for update procedures.</p>
<p>The discrepancy is due to a name change/correction, or the DOB is incorrect,</p>	<p>Advise applicant only Austin can make these changes. Acceptable documentation for a name change includes copies of legal documents such as a marriage certificate, divorce decree, or court order. Acceptable documentation for a DOB change is a copy of a birth certificate. In the absence of a birth certificate, acceptable documentation is copies of two (one if a passport) of the thirteen acceptable ID substantiating the change. Attach copies to Form 4442 to forward to Austin. If documentation is not available at the time of the inquiry, advise applicant to send CP 565 with documentation supporting changes/corrections to the SP ITIN Operation.</p> <p>Reminder: If the TP requests a CP 565 be issued with the new information, state this in the Form 4442.</p>
<p>The discrepancy is due to an address change (address of record is incorrect),</p>	<p>Advise the applicant to complete Form 8822 and mail with the CP 565 to the Entity Section if this is the only issue they are inquiring about. If this is not the only issue, use oral statement authority to change the address, reissue the notice, and record the old address in the Comments Field. See IRM 3.21.263.9.4.3. Refer to IRM 3.21.263.7.1.31 for update procedures.</p> <p>Reminder: Updating the RTS address automatically generates another CP 565.</p> <p>Note: Entity processes all Forms 8822.</p>

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3.21.263.7.1.32.2
(01-01-2021)

Response to CP 566 and Form 14415, Suspense Notices

- (1) A CP 566 or Form 14415 (see Exhibit 3.21.263-42) is issued to the applicant to request additional information, supporting identification documents, or exception documentation necessary to complete a new or renewal Form W-7 application. The ITIN RTS status is "Suspended", R 98, or Hard Reject Status 2.
- Form 14415 Suspense Notice is manually sent to applicants in R 98 or Hard Reject Status 2. These cases are held like suspended cases for the applicant's reply. See IRM 3.21.263.7.1.32.4.

Note: Hard Reject Status 2 (HR 2) process is no longer in use. The HR 2 status code is reserved for future use.

- (2) When an ITIN application is placed in suspense status, the Form W-7 application packet is placed on a suspense wall in the ITIN SP Unit until a response is received from the applicant. The application systemically rejects (R 99) or is purged after 65 days when no response is received, whichever is earlier. If the applicant visits a TAC site regarding a suspense notice, then take the following actions:

If...	Then...
<p>Applicant visits a non-authenticating TAC site,</p> <p>Caution: 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 explaining the case.</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 that is original or certified (certified by the issuing agency). See IRM 3.21.263.5.6 for situations where notarized ID is acceptable.</p>	<ul style="list-style-type: none"> • Prepare Form 4442 and attach original identification documents and any other required documentation (see IRM 3.21.263.5.6) necessary to resolve the suspense condition(s) • Route Form 4442 to SP ITIN Operations • Make no updates on suspended cases

If...	Then...
<p>Applicant visits an authenticating TAC:</p> <ul style="list-style-type: none"> Applicant is submitting original passport or national ID card, AND RTS notes do not show an original passport/national ID was submitted with the original application and was authenticated in a TAC, OR There are no RTS notes requiring that the original or certified copies of these 2 ID be sent to the ITIN Unit, 	<ul style="list-style-type: none"> Authenticate the passport or national ID card Make a copy of the original document you authenticated; see IRM 3.21.263.7.1.5 for passports with DOE and visa information. Complete the FA-DAS Forward copy of ID and any other required documentation (see IRM 3.21.263.5.6) and FA-DAS with Form 4442 describing the notice response to the ITIN Unit Return the original document to the taxpayer Make no updates on suspended cases

- (3) If an incomplete response is received for a 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 14413 Reject Notice (see Exhibit 3.21.263-41) will be sent.

Note: HR 2 process is no longer in use. The HR 2 status code is reserved for future use.

- (4) Refer to the table below to address inquiries for non-receipt of suspense notices.

If...	Then...
<p>The application remains in Suspense Status but the applicant indicates they have not received correspondence from the ITIN Unit.</p> <p>Note: Applicant should allow a minimum of 14 business days from the RTS notice date for receipt if the address is correct.</p>	<p>1. Verify the correct address of record with the applicant. Prepare Form 4442 to forward to SP ITIN Operations to update the address.</p> <p>Example: An applicant inquires because they did not receive a notice and you learn the address is changed.</p> <p>Note: Any RTS updates to the address will automatically generate a notice to the applicant.</p> <p>Caution: If applicant has changed their address, advise applicant to complete Form 8822 with the reference number (DLN) annotated in the top margin and mail it to the SPC Entity Section.</p>
<p>The application is now in Assigned Status,</p>	<p>Take no further action. Advise applicant they will be receiving a CP 565, Assignment Notice. Update the address if needed and record the old address in the Comments Field with entries such as old adrs 222 CYPRESS AVE, BOISE CITY ID 83701. See IRM 3.21.263.9.4.3.</p>
<p>The application is now in Rejected Status</p>	<p>Refer to IRM 3.21.263.7.1.32.3 below for guidance on CP 567, Reject Notice response.</p>

3.21.263.7.1.32.3
(11-12-2021)

**Response to CP 567,
Reject Notices**

- (1) A CP 567 is issued when a new or renewal Form W-7 cannot be worked as submitted for a specific reason. The application status on the ITIN RTS is "Rejected". Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2. Form 14415 Suspense Notice (see Exhibit 3.21.263-42) is sent for applicants in Reject Status 98. These responses are worked like suspended cases; see IRM 3.21.263.7.1.32.2.
- (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" written on the return, if applicable, or supporting exception documentation attached.
See IRM 3.21.263.5.6 for original/certified/notarized ID requirements and other

documentation requirements for dependent applicants who submit a passport with no DOE as a stand-alone document.

If the ITIN application was originally submitted with a valid tax return and the application rejected, the Primary taxpayer (Secondary if self-employment income on return) is assigned an IRSN and the return is processed with the IRSN.

(3) ITIN reject notices are systemically generated when the following occurs:

- The ITIN RTS identifies specific reject condition(s) present on initial input of the application, or
- The applicant did not respond to the CP 566, Suspense Notice within the specified time frame, or
- The applicant did respond to the CP 566, Suspense Notice, but did not provide all of the requested missing information.

3.21.263.7.1.32.4
(01-01-2021)

Response to CP 574, Hard Reject Notice

- (1) The CP 574 is a Hard Reject Notice. When an application is in Hard Reject status, it cannot be worked further and must be resubmitted with the required supporting identification documentation and a valid U.S. federal tax return. The application status on the ITIN RTS is "HR".
- (2) The hard reject notice, CP 574, is generated locally upon initial input of the application into 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.
- (3) The Hard Reject 2 status is also used to process dependent applications that include a passport with no DOE as a stand-alone document. See IRM 3.21.263.5.6. The Remarks Field will show Form 14415 sent in lieu of CP 574 to the applicant and to 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 3.21.263.7.1.32.2.

Note: Hard Reject 2 (HR 2) process is no longer in use. The HR 2 status code is reserved for future use.

3.21.263.7.1.33
(01-01-2021)

Merges Involving ITIN

- (1) For merges to or from an ITIN account, use the following procedures:

If...	Then...
The merge (to or from an ITIN) is the only action needed,	Prepare Form 4442 with applicant's name, TINs and RTS DLN (if known), DOB and actions requested. Route correspondence and Form 4442 to the SP Campus Entity unit based on the taxpayer's filing location. Use a separate Form 4442 for each merge action request.

If...	Then...
<p>The merge (to or from an ITIN) is not the only action needed or there is a No Merge condition that needs to be resolved before the merge can be input.</p> <p>Reminder: Both the “to” and “from” account should be reviewed for no merge conditions before merging the accounts. No Merge Conditions must be resolved before the merge is initiated.</p>	<p>Prepare Form 4442 with applicant’s name, TINs, DOB and actions requested.</p> <p>Indicate on Form 4442 that a merge involving an ITIN is required, the TINs involved in the merge, and the specific No Merge Condition or other actions needing resolution before the merge can be completed. Use a separate Form 4442 for each merge action request.</p> <p>Route correspondence and Form 4442 to your local Accounts Management Function.</p>

3.21.263.7.1.34

(05-05-2020)

Form 4442 - Inquiry Referral

- (1) All TAC personnel **must research** the ITIN RTS before forwarding any requests to the SPC ITIN Operation.
- (2) Prepare Form 4442, Inquiry Referral, and forward to SPC ITIN Operation. Refer to Exhibit 3.21.263-39 for required entries on Form 4442. Ensure Part III Section B lists all required data for that individual ITIN taxpayer needing action.

Reminder: Form W-7 Processing time may take 11 weeks during peak periods or if the application is submitted from abroad.

Note: Form 4442 is no longer required for actions taken on assigned cases (for example, address changes). Route all required documentation to the Files area for association with the original Form W-7. This excludes suspense cases.

Note: W-7 Applications in Assigned or Rejected Status are maintained in the Files area after initial processing and are **not** Form 4442 criteria. Do not send requests for these forms to the Austin ITIN Unit. Use established procedures (CC ESTAB or Form 2275) to request these directly from Files.

- (3) Assigned cases- Prepare Form 4442 for conditions including:

- Any changes to RTS (other than typos) that require ID or other documentation, for example name and DOB changes.

Reminder: See IRM 3.21.263.7.1.32.1.

Note: If the box 13 address differs from the box 14 address, TP has met all address change requirements, and TP requests their RTS address be changed, check the box “Address Change Requested” in box 13.

- Merge criteria is met, refer to IRM 3.21.263.7.1.33.

- Missing Document Request - Applicant advises that their original supporting identification documentation has not been returned and it has been more than 60 days since the application was mailed,

Reminder: Review the RTS Remarks Field and Comments Field (see IRM 3.21.263.5 and IRM 3.21.263.6.9.8 for indications of previous attempts to return ID and the addresses used). If applicant's current address matches the RTS address and previous attempts to return the ID to this address were unsuccessful, question the applicant. Ensure the correct address is listed on the Form 4442. If applicant insists the RTS address is correct and they've received no ID returned from the IRS, indicate in the Form 4442 that the RTS address is confirmed and for ITIN Operations to mail the ID to the RTS address.

- Revoke ITIN action is needed. See IRM 3.21.263.9.3.8 for reasons for revoking.

Reminder: If taxpayer is now deceased, include a copy of the death certificate.

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- (4) Suspense Cases - Prepare Form 4442 for all suspended cases.
- (5) Rejected/Revoked Cases-Prepare Form 4442 only for Missing Document Requests. The CP 567/574 or Form 14413 advised the applicant to resubmit the complete application.
- (6) An internal fax number has been provided for FA employees to route Form

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Reminder: These numbers are for internal use **ONLY**. Do **NOT** give these numbers to the taxpayer.

Note: When systemic problems regarding the ITIN RTS are identified, fax information through your local manager, to your Area Analyst for determination and elevation if appropriate, to FA Headquarters.

3.21 International Returns and Documents Analysis

3.21.263.7.1.35
(01-01-2015)
**Form 1040-C, U.S.
Departing Alien Income
Tax Return**

- (1) Aliens that do not have an SSN and require a TIN to complete Form 1040-C to obtain a certificate of compliance are considered meeting the requirement for filing a U.S. tax return when applying for the ITIN at the time the Form 1040-C is being completed.
- (2) Due to the time frame restrictions for processing the certificate of compliance, **All** Form 1040-C will be faxed directly to the ITIN Unit for processing.
- (3) Take the following steps to complete the processing of Form 1040-C and Form W-7:
 - Complete Form 1040-C
 - Complete Form W-7
 - Prepare cover sheet to ITIN Unit and include "Form 1040-C Process Required".

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Note: This number is **not** to be provided to the public and is to be used only when instructed to do so. All faxed material sent to this *Internal Use Only* number erroneously will be returned to the originator.

- The ITIN unit will process the Form W-7 and will edit the assigned ITIN on the Form 1040-C where appropriate.
- The ITIN unit will fax the Form 1040-C back to the originating TAC.
- Edit the ITIN on the original Form 1040-C and continue processing following normal procedures.

3.21.263.7.1.36
(11-12-2021)
Decedent Inquiries (FA)

- (1) The IRS accepts Form W-7 received for deceased applicants where proof of a legitimate need for the number is provided (i.e., tax return attached with deceased applicant listed as primary, secondary or dependent taxpayer.)
- (2) TAC Offices may receive two types of decedent inquiries:
 - Form W-7 for deceased individuals:

Note: This is only for the original submission of the application. TAC employees may not work these applications if in Suspense status. Refer the original decedent applications or additional information presented by the applicant to resolve the suspense condition to the ITIN Unit in Austin on Form 4442.
 - Notification of death after prior ITIN assignment. This requires revoke action.
- (3) In addition to meeting all other requirements in the Form W-7 instructions, applications for deceased applicants must also include the following additional documentation to substantiate the date of death.

Reminder: The taxpayer must write the word "deceased" and the date of death across the top of the Form W-7.

If...	And...	Then...
Decedent applicant is the primary taxpayer on the return,	A court appointed personal representative is submitting the application and return	Attach a copy of the court certificate showing the appointment.
Decedent applicant is the primary taxpayer on the return,	A person other than a court appointed personal representative or surviving spouse on a joint return is submitting the application and return,	Attach Form 1310 and proof of death (i.e., death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death).
Decedent applicant is the primary or secondary taxpayer on a joint return,	The surviving spouse is submitting the application and return,	N/A. No additional documentation is required.
Decedent applicant is a qualifying child under age 18,	Listed as a dependent on the return,	Attach birth certificate and proof of death (i.e., death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death). Note: If a passport is submitted with the Form W-7, a birth certificate will not be required.
Decedent applicant is a qualifying relative age 18 or over,	Listed as a dependent on the return,	attach proof of death (i.e., death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death).

- (4) When notified of the death of a prior ITIN recipient, revoke action is needed. Prepare Form 4442 and include copy of the death certificate. Refer to IRM 3.21.263.7.1.34.

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3.21.263.8 (10-01-2016) **Accounts Management (AM)**

- (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 3.21.263.2 through IRM 3.21.263.5 and IRM 3.21.263.9. Be sure to review the acceptable ID requirements and additional documentation required for dependent applicants who submit a passport with no DOE as a stand-alone document. See IRM 3.21.263.5.6.
- (2) AM call sites answer general questions pertaining to ITIN eligibility and Form W-7, including identification documentation (ID) and other required documentation 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. Be sure to review the RTS Remarks Field and the Comments Field for information that may impact your case.
- (3) Except as specified in the following instructions, normal AM procedures must be followed to resolve most account problems or discrepancies. Refer to IRM 21, Customer Account Services, to resolve routine account issues.
- (4) AM employees are advised of ITIN update issues via SERP.
- (5) AM employees are **not** allowed under any circumstances to assign an ITIN or work suspended applications and have limited update authority on the ITIN RTS.

3.21.263.8.1 (01-04-2024) **Disclosure Guidelines for ITIN Data**

- (1) The Form W-7 application data is classified as return information for the purposes of disclosure and is treated as confidential. You must know with whom you are speaking and the purpose of the call before disclosing any information pertaining to a specific ITIN application.
- (2) For additional questions on disclosure, the Freedom of Information Act (FOIA), and the Privacy Act, refer to IRM 11.3, Disclosure of Official Information or your disclosure officer.
- (3) The IRS consolidated all identity verification and disclosure guidelines into a service-wide Centralized Authentication Policy (CAP) in August 2023. Refer to IRM 10.10.3.3.1, Identity Proofing for Disclosure Guidelines for ITIN Data along with Exhibit 3.21.263-3, Disclosure Checklist.
- (4) After disclosure verification, provide the information requested, including the assigned ITIN. If you cannot assist the customer because required information or the relationship to applicant could not be verified, advise of disclosure authentication requirements. You can only discuss general ITIN information (e.g., normal processing time, how to respond to a notice, etc.). Advise the caller that information being requested will be sent to the address of record. Do not disclose any information about a specific ITIN application.

3.21.263.8.1.1 (01-01-2011) **Telephone Oral Testimony**

- (1) You must determine if the person you are speaking to is an authorized party for the applicant.
- (2) Accept oral testimony only for address perfections (e.g., missing apt. number, transposed house number etc.) and address changes when in Assigned Status and it is necessary to reissue the assignment notice.
- (3) Correct the information on the ITIN RTS. When updating the address information enter "Oral Testimony" in the comments field.

3.21.263.8.2
(01-01-2023)

**Inquiries Regarding
Expiration of ITIN /
Letter 5821 or CP 48/748**

- (1) The December 2015 Protecting Americans from Tax Hikes (PATH Act) legislative changes mandated the expiration of ITINs issued before 2013 and ITINs not used on at least one tax return for three consecutive tax years. Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. See IRM 3.21.263.5.2. For tax years after December 31, 2017, spouses and dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2.
- (2) Non-use ITINs - ITINs not used on at least one tax return for three consecutive tax years will expire and must be renewed before they are used on a U.S. federal tax return. Non-use ITINs will expire on December 31st of the third consecutive tax year. Examples of the ITIN expiration years are as follows:
 - December 31, 2018 - ITINs not present on TY 2015, TY 2016, or TY 2017
 - December 31, 2019 - ITINs not present on TY 2016, TY 2017, or TY 2018
 - December 31, 2020 - ITINs not present on TY 2017, TY 2018, or TY 2019
 - December 31, 2021 - ITINs not present on TY 2018, TY 2019, or TY 2020
 - December 31, 2022 - ITINs not present on TY 2019, TY 2020, or TY 2021

SCENARIO 1: The taxpayer filed a timely tax return containing one or more ITINs for tax year 2015 but they did NOT file timely tax returns for tax years 2016, 2017, and 2018. The ITIN(s) were systemically expired on December 31, 2019. The taxpayer must submit the Form W-7 with a U.S. federal tax return and required documentation to renew the ITIN.

SCENARIO 2: The taxpayer filed a timely tax return containing one or more ITINs for tax year 2015 and they did NOT file tax returns for tax years 2016 and 2017 but they did file a timely tax return containing the ITIN(s) for tax year 2018. The ITIN(s) did not expire on December 31, 2019. The taxpayer does not need to renew the ITIN(s) because they timely filed their tax return in one of the consecutive tax years. If the tax return was NOT timely filed for the tax year and the ITIN(s) expired, the taxpayer must submit the Form W-7 with a U.S. federal tax return and required documentation to renew the ITIN.

- (3) Pre-2013 ITINs - All ITINs assigned prior to January 1, 2013 that were used on a U.S. Federal tax return expired on a rolling schedule based on the two middle digits of the ITIN from January 1, 2017 through January 1, 2020. The IRS issued annual notices (CP 48/748 and Letter 5821) August 2016-2020 to households with pre-2013 ITINs used on a tax return to advise taxpayers of the ITIN middle digits scheduled to expire at the end of each year. These ITIN middle digits expired on the following rolling schedule:
 - January 1, 2017 - 78 and 79
 - January 1, 2018 - 70, 71, 72, and 80
 - January 1, 2019 - 73, 74, 75, 76, 77, 81, and 82
 - January 1, 2020 - 83, 84, 85, 86, and 87

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- January 1, 2021 - 88(all) and 90, 91, 92, 94, 95, 96, 97, 98 or 99 IF assigned before 2013. See IRM 3.21.263.9.4.2.
- (4) Taxpayers may call with questions concerning an expired ITIN. Explain to the taxpayer they **ONLY** need to renew their expired ITIN or dependent's expired ITIN(s) if they **ARE** filing a federal income tax return using the ITIN. If the expired ITIN(s) is **NOT** renewed prior to being used on a federal income tax return, the refund may be delayed and certain tax credits, such as the Premium Tax Credit and the American Opportunity Tax Credit, may not be allowed until the ITIN is renewed. If taxpayer is **NOT** filing a federal income tax return using the expired ITIN(s), they do **NOT** need to take any action. The following indicators for an ITIN are found on INOLES, ENMOD or IMFOLE screens:
- a. ITIN Status "I" for "Inactive" or "A" for "Active"
 - b. TC 971 AC 193 indicates the ITIN expired for middle digit or non-use
 - c. TC 971 AC 194 indicates a CP 48/748 was issued for ITINs scheduled to expire at the end of the year and were present on at least one tax return in the prior three tax years
 - d. No indicator will appear on the taxpayer's account in IDRS or RTS showing Letter 5821 was issued for ITINs with middle digits 78 & 79

Reminder: Taxpayers are **NOT** issued a CP 48 notice for ITINs expired for non-use. Notification will be made using other communication channels (e.g., irs.gov, outreach, etc.).

- (5) Taxpayers may/may not need to renew their ITIN or dependent(s) ITIN(s):

Note: Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. Spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return for tax years after December 31, 2017. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit to show they are eligible for an ITIN or to renew an existing ITIN. See IRM 3.21.263.9.3.2.2.2.

If	And	Then
ITIN(s) contains middle digits 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88(all) and 90, 91, 92, 94, 95, 96, 97, 98 or 99 IF assigned before 2013 See IRM 3.21.263.9.4.2.	The taxpayer IS filing an U.S. federal income tax return.	The taxpayer MUST renew the ITIN. Note: If the taxpayer has a name change that has not been updated in RTS , a copy of a legal document substantiating the name change such as a marriage certificate, divorce decree must be submitted with the Form W-7.
ITIN(s) contains middle digits 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88(all) and 90, 91, 92, 94, 95, 96, 97, 98 or 99 IF assigned before 2013 and the taxpayer did/did not receive CP 48/748 or Letter 5821. See IRM 3.21.263.9.4.2.	The taxpayer IS NOT filing an U.S. income tax return.	The taxpayer does NOT need to renew the ITIN at this time. Remind the caller they must renew the ITIN before it can be used to file a tax return in the future.
ITIN(s) does NOT contain the middle digit 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88(all) and 90, 91, 92, 94, 95, 96, 97, 98 or 99 IF assigned before 2013. See IRM 3.21.263.9.4.2.	ITIN(s) was used on at least one timely filed tax return in the prior three consecutive tax years and the ITIN Status is "Active".	The taxpayer does NOT need to renew the ITIN.

If	And	Then
<p>ITIN(s) does NOT contain the middle digit 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88(all) and 90, 91, 92, 94, 95, 96, 97, 98 or 99 IF assigned before 2013. See IRM 3.21.263.9.4.2.</p>	<p>ITIN(s) was NOT used on at least one timely filed tax return in the prior three consecutive tax years and the taxpayer IS filing an U.S. federal tax return.</p> <p>Note: If the taxpayer is unsure if the ITIN(s) was used on a tax return, use CC IMFOLI or CC DUPOL/ DUPER to determine if a timely tax return is posted in the prior three consecutive tax years.</p>	<p>The taxpayer MUST renew the ITIN.</p> <p>Note: If the taxpayer has a name change that has not been updated in RTS, a copy of a legal document substantiating the name change such as a marriage certificate, divorce decree must be submitted with the Form W-7.</p> <p>If the ITIN(s) will NOT be used on a tax return, no action is needed at this time. However, in the future if the ITIN(s) is going to be used on the tax return, the ITIN(s) will need to be renewed at that time.</p>

If	And	Then
If an ITIN is expired for a person that is deceased	The final return needs to be filed for the deceased ITIN holder.	The taxpayer MUST renew the ITIN for the deceased ITIN holder by submitting Form <i>W-7 Application for IRS Individual Taxpayer Identification Number</i> , or the Spanish version, Form W-7SP, with required documentation, writing the word “deceased” and the date of death across the top of the Form W-7 and attaching the final tax return. A copy of the death certificate may be required. See IRM 3.21.263.8.9.
If an ITIN is expired for a person that is deceased	The final return was filed with the deceased ITIN holder’s expired ITIN.	The taxpayer must renew the ITIN for the deceased ITIN holder by submitting a Form W-7 with the required documentation, writing the word “deceased” and the date of death across the top of the Form W-7, and attaching a copy of the tax return or math error notice to the ITIN application packet. A copy of the death certificate may be required. See IRM 3.21.263.8.7 and IRM 3.21.263.8.9.
If an ITIN expires for a person that is deceased	The final return has already been filed for the deceased ITIN holder.	The taxpayer does NOT need to take any action.

- (6) A taxpayer **MUST** submit a Form W-7 or Form W-7SP, Application for IRS Individual Taxpayer Identification Number with the required documents to renew their ITIN. Advise the taxpayer they can get a fillable English or Spanish

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version Form W-7, the instructions and related publications at www.irs.gov/individuals/individual-taxpayer-identification-number or by calling 800-TAX-FORM (800-829-3676).

- (7) If the taxpayer does not want to mail their original documents with their Form W-7 application, they have the option to use a Certifying Acceptance Agent (CAA) or a designated Taxpayer Assistance Center (TAC) by appointment only. Refer taxpayer to www.irs.gov/individuals/acceptance-agent-program to find a local CAA in their area. For participating TAC locations, refer taxpayer to www.irs.gov/uac/contact-your-local-irs-office-1 or they can call 844-545-5640.
- (8) Taxpayers can submit their renewal application at any time. Austin Service Center processes **ALL** Form W-7 and the Spanish version, Form W-7SP applications. Instruct taxpayer to mail their Form W-7 Application for IRS Individual Taxpayer Identification Number, or the Spanish version, Form W-7SP, and required documentation to:

Internal Revenue Service
ITIN Operations
P O Box 149342
Austin, TX 78714-9342

Austin ITIN will return the taxpayer's identification documents within 60 days. If taxpayer calls and it has been more than 60 days since they submitted their renewal application and they have not received their identification documents, refer to IRM 3.21.263.8.6 Form 4442, *Inquiry Referral*.

- (9) If an ITIN owner became a U.S. citizen or legal resident alien and now has a social security number (SSN), they do **NOT** need to renew their ITIN. Refer the taxpayer to <https://www.irs.gov/individuals/additional-itin-information>, and instruct them to send their correspondence to the Austin SP ITIN address, if received in AM, forward the correspondence to AUSC-Stop 6090. If taxpayer calls, refer to IRM 21.6.2.4.1, Resequencing Accounts.
- (10) If taxpayer calls for the status of their Form W-7 or the Spanish version, Form W-7SP renewal application, refer to procedures in IRM 3.21.263.8.3, *Inquiries Regarding Status of Application*.
- (11) Additional information is available at:
 - a. www.irs.gov/ITIN
 - b. www.irs.gov/pub/irs-drop/n-16-48.pdf
 - c. www.irs.gov/individuals/itin-expiration-faqs
 - d. www.irs.gov/uac/about-form-w7

3.21.263.8.3 (11-12-2021) Inquiries Regarding Status of Application

- (1) Applicants may call inquiring about the status of a new or renewal Form W-7. The current status of the ITIN application may be found using the W-7 Search Screen on the ITIN Real Time System. Refer to IRM 3.21.263.9.4.1, W-7 Search Screen, and IRM 3.21.263.5.7, Status Codes. See Exhibit 3.21.263-38 for a listing of common RTS acronyms and meanings used in the Remarks Field and Comments Field.
- (2) 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 3.21.263.5.10, Taxpayer Advocate Service (TAS) Assistance.</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	Advise applicant of current ITIN application status.

#

If...	Then...
<p>Note: These cases require special handling</p>	<p>Advise the applicant:</p> <ul style="list-style-type: none"> • Their application was received and additional time is required to complete processing their ITIN application. • Allow 90 days from the date of the call to receive notification by mail or before inquiring again about their application status.

#####

If...	Then...
There is no record of the ITIN application on the ITIN RTS, If applicant filed during peak filing season (January 15 through April 30) or from abroad, allow 9-11 weeks processing time.	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 3.21.263.5.6 for situations when notarized documents are acceptable and when additional documentation is required for a dependent applicant who submit a passport with no DOE as a stand-alone document. Advise the applicant of the option for TAS assistance if you cannot 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 3.21.263.5.10.
Applicant advises they now have an SSN,	Research IDRS CC INOLE to verify SSN assignment to taxpayer and if found, initiate merge action. Refer to IRM 3.21.263.8.5.

- (3) If applicant inquires about the return of original or certified copies of ID, review RTS. Determine the date the application was worked by ITIN Operations by the date of RTS action on the **W-7 History Screen** under **Reason for Change**. All applications, Assigned, Rejected, and Suspended have a Notice Generated Date. A notice is generated 3 Business Days after the application is created. If the Notice Generated Date is displayed, advise the applicant this is the date the ID was mailed back to them. If no Notice Generated Date is displayed, add 3 business days to the ITIN Operations **W-7 Application Created** date (assigned, rejected or suspended date), and advise the applicant this is the date the ID was mailed back to them. If it has been 2 weeks and the applicant indicates they have not received the ID, refer to the table below for MDR Processing actions.

Exception: If the Remarks Field entries indicate the ID was questionable (also shows as S 02 on History Screen), advise the applicant the ID is being held until their response is received and worked. If it has been 2 weeks or more since the Notice Generated Date and the applicant indicates they have not received the ID, refer to the table below for MDR Processing actions.

- (4) Review RTS for indication of Missing Document Request (MDR) processing. Refer to the table below for further actions:

If...	Then...
<p>No remarks are present to show previous MDR processing with no ID found and it has been more than seven (7) weeks since the application was submitted. If applicant filed during peak filing season (January 15 through April 30) or from abroad, allow 9 -11 weeks.</p> <p>Note: No RTS remarks are made for previous Form 4442 MDRs rejected to the originator. See IRM 3.21.263.6.10.3.</p>	<p>Prepare Form 4442 for MDR (see IRM 3.21.263.8.6). In addition to the required entries shown in Exhibit 3.21.263-39, write the following</p> <ul style="list-style-type: none"> • MDR for Missing Document Request across the top or in Section B of Form 4442 (e-Fax only). • Type of missing ID such as passport or birth certificate • Name as it appears on the ID (if different from the Form 4442)
<p>RTS indicates Form 4442 / MDR was processed and mail returned undeliverable (statements such as MDR-4442 ID NT FOUND-F14692 RETURNED UNDEL-NBA)</p>	<p>Obtain a new address from applicant and prepare Form 4442 for MDR. See IRM 3.21.263.8.6.</p> <p>If the original document is a passport and 6 months have elapsed since it was returned as undeliverable, advise the applicant to contact the issuing country Embassy Chancery for the passport. See Exhibit 3.21.263-5.</p>
<p>RTS indicates Form 4442 / MDR was processed but the ID was not located (statements such as MDR-4442-ID NT FOUND-F14692 & 5646 to TP) AND the applicant's mailing address is correct</p>	<p>Advise applicant that their documents were mailed to the address of record as indicated by them on Form W-7 and has not returned to the IRS.</p>

If...	Then...
RTS indicates Form 4442 / MDR was processed but the ID was not located (statements such as MDR-4442-ID NT FOUND-F14692 & 5646 to TP) AND the applicant's mailing address is incorrect	Advise applicant to file Form 5646, Claim for Damage , with the required documentation. Advise applicant that filing Form 5646 is no guarantee that their claim will be accepted or that they will receive monetary compensation. Note: if the applicant's mailing address changed after the submission of Form W-7, advise that their documents were mailed to the address of record as indicated on Form W-7 and not returned to the IRS. Do not advise to file Form 5646

- (5) A notice, based on the application status, is issued to the applicant upon completion of Form W-7 processing. Refer to the subsections that follow for appropriate notice responses.

3.21.263.8.3.1
(08-08-2024)
**Response to CP 565,
Assignment Notice**

- (1) **CP 565, Assignment Notice**, advises the applicant of their assigned or renewed ITIN. The ITIN RTS is "Assigned" and a CP 565 is issued. The CP 565 notice does not include a tear-off card since the number is issued for tax purposes only. The notice is in letter format. Review the Remarks field on the W-7 Application View Screen and the Comments field on the W-7 History Screen before working the case. Follow the chart below for written and oral inquiries:

If...	Then...
<p>The applicant never received the ITIN Assignment Notice or they received the letter but lost it and now need another copy,</p>	<p>Verify the correct address of record with the applicant and reissue the notice; see IRM 3.21.263.9.4.3. RTS cannot reissue Notice CP 565 for some ITINs assigned before 2006. If you are unable to reissue a CP 565 for this situation, send an IDRS letter stating the taxpayer's assigned ITIN. Note that ITIN Operations cannot send IDRS letters. Use oral authority to update the RTS address if:</p> <ul style="list-style-type: none"> • typographical error • misplaced entry • address change is not the only reason for the inquiry. For example, an applicant calls because they did not receive a notice and you learn the address is changed. <p>When inputting a new address, record the old address in the Comments Field with entries such as ORAL TESTIMONY/OLD ADDRESS 222 CYPRESS AVE, BOISE CITY ID 83701. See IRM 3.21.263.8.1.1 and IRM 3.21.263.9.4.3.</p> <p>Any RTS updates to the address will automatically generate a notice to the applicant. Applicant should allow a minimum of 14 business days from the RTS notice date for receipt if the address is correct.</p> <p>Note: If an address change is the only issue the applicant is calling about, advise them to complete Form 8822 and mail with the CP 565 to the Entity Function.</p> <p>Caution: If the ITIN is expired and has not been renewed, advise the taxpayer to renew the ITIN. See IRM 3.21.263.8.2.</p>

If...	Then...
<p>The discrepancy is due to a name correction/change, or the DOB is incorrect,</p>	<ul style="list-style-type: none"> • Name Correction: advise applicant to mail the CP 565 notice with two (one if a passport) forms of acceptable original or CCIA supporting ID substantiating the correction to SP ITIN Operations. Oral authority may be used to request the correction of an obvious typographical error such as a misspelling or transposed letter. Prepare and route a Form 4442 to the ITIN Operation clearly identifying the typographical correction requested per IRM 3.21.263.8.6. • Name Change: advise the applicant to mail the CP 565 notice with a copy of a legal document substantiating the name change such as a marriage certificate, divorce decree, or court order to SP ITIN Operations. • DOB Change: advise the applicant to mail the CP 565 notice with a copy of a birth certificate or copies of two other acceptable forms of ID (one if a passport) substantiating the change to SP ITIN Operations. <p>If the employee has the required documentation, prepare Form 4442 or Form 1725 as appropriate to route the documentation to ITIN Operations and request the RTS update. See IRM 3.21.263.5.6 for acceptable forms of ID.</p>

Note: Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. Spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return for tax years after December 31, 2017. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the return that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2.

3.21.263.8.3.2
(08-08-2024)

**Response to CP 566 and
Form 14415 Suspense
Notices**

- (1) A CP 566 or Form 14415 (see Exhibit 3.21.263-42) is issued to the applicant to request additional information, supporting identification documents, or exception documentation necessary to complete a new or renewal Form W-7 application. The ITIN RTS status is "Suspended", R 98, or Hard Reject Status 2. See IRM 3.21.263.5.6 when a dependent applicant submits a passport with no DOE or exception documentation is requested to complete processing the Form W-7.

Form 14415 Suspense Notice is manually sent to applicants in Reject Status

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98 or Hard Reject 2 (HR 2) status. These cases are held like suspended cases for the applicant's reply.

Note: Hard Reject Status 2 (HR 2) process is no longer in use. The HR 2 status code is reserved for future use.

- (2) When an ITIN application is placed in suspense status or rejected R 98, the Form W-7 application packet is placed on a suspense wall in the AUSPC ITIN Operation until a response is received from the applicant. The application systemically rejects (R 99) or is purged after 65 days when no response is received, whichever is earlier. Use the chart below to assist callers with CP 566 or Form 14415 notice inquiries:

[illegible]

- (3) For an ITIN application suspended for a Form W-2 name mismatch (S 50), the taxpayer must support the income by submitting one of the following:
- A corrected Form W-2 in the primary or secondary taxpayer's name

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- A pay stub(s) in the name of the primary or secondary taxpayer for the same tax return year (a single pay period with year-to-date totals is also acceptable)
- Bank statements showing income is being deposited into the primary or secondary taxpayer's bank account during the tax return year

Caution: If the caller states they have other evidence the income shown on the Form W-2 was actually earned by the Form W-7 applicant (even if the names are different), then advise the caller to mail the CP 566 with the document(s) to the AUSPC ITIN Operation within 45 days from the date on the notice.

3.21.263.8.3.3
(11-12-2021)

Response to CP 567, Reject Notice

- (1) CP 567 is issued when a new or renewal Form W-7 cannot be worked as submitted for a specific reason. The application status on the ITIN RTS is "Rejected". Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2.

Note: See IRM 3.21.263.8.3.2 for processing Form 14415 responses. These applications appear in RTS in Reject Status 98 and Hard Reject 2 status. Hard Reject (HR 2) process is no longer in use. The HR 2 status code is reserved for future use.

- (2) CP 567 generates when:

- A reject condition is identified by ITIN RTS during initial processing,
Note: If the ITIN application was submitted with a valid tax return, the taxpayer (Primary and Secondary if self-employment income on return), is assigned an IRSN and the return is processed with the IRSN.
- The applicant does not respond to a CP 566 Suspense Notice within the given time,
- The applicant responds to a CP 566 Suspense Notice but does not provide all of the requested information.

- (3) Take the following actions when responding to CP 567 inquiries:

If...	Then...
<p>Applicant does not qualify for a new ITIN or to renew their ITIN,</p> <p>Caution: 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 working the case.</p>	<ol style="list-style-type: none"> 1. Explain why the application was rejected. Refer to IRM 3.21.263.5.1, Who Should Apply, for eligibility requirements and IRM 3.21.263.5.8.2, Reject Reason Codes. 2. Advise applicant they must reapply and take the following steps: <ul style="list-style-type: none"> • Complete a new Form W-7 • Indicate the application type by checking either “Apply for a New ITIN” or “Renew an Existing ITIN” • Submit required documentation <p>Reminder: Original or certified ID is now required with few instances when notarized ID is acceptable. See IRM 3.21.263.5.6.</p> <ul style="list-style-type: none"> • Provide a copy of the previously submitted U.S. federal tax return. Spouses and dependents are NOT eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return for tax years after December 31, 2017. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2. • Write “COPY” across first page of tax return • Send new application package with copy of CP 567 reject notice to the SPC ITIN Operation and allow 7 weeks for processing or 9 to 11 weeks during peak filing season (January 15 through April 30) or if you’re filing from overseas. <p>Exception: If the applicant says they responded to the CP 566 Suspense Notice and RTS research shows the application rejected for no response, advise them to allow 45 days (60 days for taxpayers living abroad) from the date of the call to receive a response.</p>

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3.21.263.8.3.4 (12-08-2017) Response to CP 574, Hard Reject Notice

- (1) The CP 574 is a Hard Reject Notice. When an application is in Hard Reject status, it cannot be worked further and must be resubmitted with the required supporting identification documentation and a valid U.S. federal tax return. The application status on the ITIN RTS is "HR".
- (2) The hard reject notice is generated locally upon initial input of the application into 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 Remarks Field 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 3.21.263.8.3.2.

3.21.263.8.4 (07-10-2023) Refund Inquiries Involving ITIN Issues

- (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. See IRM 3.21.263.8.3 for additional information regarding application status, and refer to AM guidelines for refund return processing time frames.

If research shows...	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 3.21.263.5.10 Taxpayer Advocate Service (TAS) Assistance.
No application or return was received,	<p>It has been more than seven (7) weeks since the ITIN application and return were mailed,</p> <p>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.)</p>	<p>Determine if applicant meets TAS criteria. Refer to IRM 3.21.263.5.10, Taxpayer Advocate Service (TAS) Assistance. If not TAS criteria, advise applicant they must reapply by taking the following steps:</p> <ul style="list-style-type: none"> • Complete new Form W-7 application, • 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 3.21.263.5.6. Applicants submitting ONLY a passport with no DOE in it who meet the criteria in IRM 3.21.263.5.6 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>

If research shows...	And...	Then...
Application and return were received,	ITIN database shows application was accepted and ITIN assigned,	Advise applicant of current ITIN application status, and to allow additional amount of time appropriate for return processing. See IRM 3.21.263.8.3 for additional information regarding application status.
Application and return were received,	ITIN database shows application is suspended,	<ol style="list-style-type: none"> Advise applicant to submit requested information. Reminder: Original or certified ID is now required with few instances when notarized ID is acceptable. See IRM 3.21.263.5.6. 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.
Application and return were received,	ITIN database shows application was rejected,	<ol style="list-style-type: none"> Research IDRS to locate assigned IRSN if applicant was the primary or secondary (with self employed income) taxpayer on the return. Caution: Do not release invalid TIN freeze on an IRSN. Advise applicant to allow appropriate amount of time from the date the Form W-7 was rejected for return processing.

3.21.263.8.5
(01-31-2019)
Merges Involving ITIN

- (1) For merges involving an ITIN, either the “to” and/or “from” account is an ITIN.

If	Then
All accounts have an ITIN	Use the ITIN where a tax return has posted (TC 150) as the “to” account.
All accounts have an ITIN and none have a posted return	Research for the earliest ITIN assignment and use that TIN as the “to” account.
All accounts have an ITIN and a posted return	Research for the earliest ITIN assignment and use that TIN as the to account.

Reminder: ITIN SPC employees cannot perform merges. AM employees must research and perform all merge actions per IRM 21.6.2, Adjusting TIN-Related Problems. Both the “to” and “from” account should be reviewed for no-merge conditions before merging the accounts. No-merge conditions **MUST** be resolved before the merge is initiated. Refer to IRM 21.6.2.4.1, Resequencing Accounts.

- (2) **Only** route or fax Form 4442 to the SPC ITIN Operation to complete revoke actions in RTS **after** AM merge actions have posted on IDRS or a determina-

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tion has been made that the merge action is not required. Refer to Exhibit 3.21.263-39, Inquiry Referral for required entries on Form 4442. Ensure Part III Section B lists all required data for that individual ITIN taxpayer needing action.

Reminder: Include the TINs on the Form 4442 referral and specify which ITIN should be revoked and the reasons for the revocation. If a merge action is not required, this must be included on Form 4442 prior to forwarding to the ITIN Unit for revoke action.

- (3) Revoke actions can only be performed by the SP ITIN Operation Leads. Revoke actions update the RTS database and convert IDRS to a picture only format that causes any future IDRS transactions to unpost. CP Notice 567 will generate to the applicant advising this ITIN was revoked and the reason for revocation. See IRM 3.21.263.9.3.8.

3.21.263.8.6 (01-04-2024) Form 4442 - Inquiry Referral

- (1) Prepare Form 4442, Inquiry Referral, for accounts in Assigned Status requiring actions beyond your scope and forward to SPC ITIN Operation. Below are some conditions requiring a Form 4442:

- Applicant advises that their original supporting identification documentation has not been returned and it has been more than 60 days since the application was mailed,

Reminder: Review the RTS Remarks Field and Comments Field (see IRM 3.21.263.5 and IRM 3.21.263.6.9.8 for indications of previous attempts to return ID and the addresses used). If applicant's current address matches the RTS address and previous attempts to return the ID to this address were unsuccessful, question the applicant. Ensure the correct address is listed on the Form 4442. If applicant insists the RTS address is correct and they've received no ID returned from the IRS, indicate in the Form 4442 that the RTS address is confirmed and for ITIN Operations to mail the ID to this address.

- A death certificate is received for an ITIN taxpayer,

Note: If notified of ITIN holder's death, advise to forward a copy of the death certificate to the SP ITIN Operations.

- Revoke actions to the ITIN number are necessary in RTS after AM merge actions are posted. For the ITIN to be revoked, attach a print of the IDRS INOLEX screen that shows this ITIN merged to another TIN. INOLEX displays the message **NO ACCOUNT ON MASTER FILE** and the cross-reference TIN to which it was merged is shown. See IRM 3.21.263.9.3.8. Clearly indicate which TIN needs which action on Form 4442. For example, state **Merge of ITIN 9XX-XX-XXXX to SSN 523-XX-XXXX posted. Please revoke ITIN 9XX-XX-XXXX.**
- The ITIN Status in RTS History indicates "Not Set."
- Applicant advises there is an obvious typographical error (misspelling or transposed letter) in their name.
- When a No Merge situation requires a merge from an ITIN to an IRSN prior to a revoke, attach an IDRS INOLEX print showing the posted merge action from ITIN to IRSN and include statements such as: **Per No Merge procedures, ITIN cannot be merged directly to SSN. ITIN**

9XX-XX-XXXX merged to IRSN XXX-18-XXXX. All merge actions are complete and posted on IDRS. Please revoke ITIN to SSN 523-XX-XXXX.

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- (2) Only prepare Form 4442 for applications in rejected or revoked status if it is a Missing Document Request.
- (3) Refer to Exhibit 3.21.263-39, Form 4442 Inquiry Referral Required Entries, for required entries on Form 4442. Ensure Part III Section B lists all required data for that individual ITIN taxpayer needing action.

Reminder: If the box 13 address differs from the box 14 address, TP has met all address change requirements, and TP requests that their RTS address be changed, check the box "Address Change Requested" in box 13.

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Reminder: These fax numbers are for internal use **ONLY**. Do **NOT** give to taxpayers.

Note: When systemic problems regarding the ITIN RTS are identified, refer to your designated Planning & Analysis Staff Analyst through your local manager for determination and elevation if appropriate, to AM Headquarters

- (5) After initial processing, applications in other than suspense status are maintained in the Files Branch. Do not send requests for these forms to the Austin ITIN Unit. Use established procedures (CC ESTAB or Form 2275) to request these directly from Files if needed.

3.21.263.8.7
(11-12-2021)
Math Errors

- (1) Taxpayers may call or correspond regarding math errors issued during the processing of the original return. Take the following steps to resolve math errors involving ITIN issues:

Note: Effective January 1, 2022, all ITIN holders must submit a Form W-7 and attach an U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return. Spouses and dependents must be listed on an attached U.S.

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federal tax return and include the schedule or form that applies to the allowable tax benefit. See IRM 3.21.263.9.3.2.2.2.

If math error notice was issued because of an...	And...	Then...
Invalid or missing TIN for a Primary taxpayer, secondary taxpayer, or dependent,	Taxpayer responds with a valid ITIN,	Follow normal math error procedures to resolve the math error. Refer to IRM 21.5.4.5.3, Processing Responses to Math Error Notices.
Invalid or missing TIN for a Dependent or secondary taxpayer,	Taxpayer is filing an ITIN application,	Advise taxpayer to attach a copy of the tax return with the word "COPY" written on the first page and a copy of the math error notice to the ITIN application packet.
Invalid or missing TIN for the Primary taxpayer or the primary taxpayer previously filed using a TIN that did not belong to them,	Taxpayer is filing an ITIN application,	Advise taxpayer to attach a copy of the math error notice or any other correspondence received regarding the previously filed tax return (e.g., CP 54, 239C letter, etc.) to the ITIN application packet.
Expired ITIN for the Primary taxpayer, secondary taxpayer, or dependent	Research on INOLES shows the ITIN Status for ALL ITIN on the return is "Active"	Follow normal math error procedures to resolve the math error. Refer to IRM 21.5.4.5.3, Processing Responses to Math Error Notices.

If math error notice was issued because of an...	And...	Then...
Expired ITIN for the Primary taxpayer, secondary taxpayer, or dependent	Research on INOLES shows the ITIN Status for one or more expired ITIN is still "Inactive"	<ul style="list-style-type: none"> Follow normal math error procedures to resolve the math error for any Active ITIN a math error is associated to. Refer to IRM 21.5.4.5.3, Processing Responses to Math Error Notices. Advise the taxpayer to submit a completed Form W-7 application with supporting document(s) and attach a copy of the tax return with the word "COPY" written on the first page to renew the Inactive/expired ITINs.
Expired ITIN for the Primary taxpayer, secondary taxpayer, or dependent	Research on INOLES shows the ITIN Status for ALL ITINs is still "Inactive"	Advise the taxpayer to submit a completed Form W-7 application with supporting document(s) and attach a copy of the tax return with the word "COPY" written on the first page to renew the expired ITINs.

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3.21.263.8.8
(02-06-2017)
1040-X Processing

- (1) If an amended return is being filed to claim a dependent not claimed on the original return and the taxpayer needs to request an ITIN for the dependent, Form 1040-X must be completed. Attach the 1040-X to a copy of the original tax return with the word "COPY" written on the first page of the return. Advise the taxpayer to attach the 1040-X and return copy to the completed ITIN application.
- (2) When a claim is filed and the ITIN was active at the time the claim was received, the claim should be processed following normal adjustment procedures.
- (3) When a claim is received after the ITIN was deactivated, the claim should be disallowed. Refer to IRM 21.5.3.4.6.1, Disallowance and Partial Disallowance Procedures.

3.21.263.8.9
(11-12-2021)
Decedent Inquiries (AM)

- (1) AM may receive two types of decedent inquiries:
 - Form W-7 Applications (new and renewal) for deceased individuals
 - Notification of the death of an ITIN holder which requires revoke action.
- (2) The IRS processes Form W-7 applications received for deceased applicants where proof of a legitimate need for the number is provided (i.e., tax return attached with deceased applicant listed as primary, secondary or dependent taxpayer.)
- (3) In addition to meeting all other requirements in the Form W-7 instructions, applications for deceased applicants must also include the following additional documentation to substantiate the date of death.

Reminder: The taxpayer must write the word "deceased" and the date of death across the top of the Form W-7.

If...	And...	Then...
Decedent applicant is the primary taxpayer on the return,	A court appointed personal representative is submitting the application and return	Attach a copy of the court certificate showing the appointment.
Decedent applicant is the primary taxpayer on the return,	A person other than a court appointed personal representative or surviving spouse on a joint return is submitting the application and return,	Attach Form 1310 and proof of death (i.e., death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death).
Decedent applicant is the primary or secondary taxpayer on a joint return,	The surviving spouse is submitting the application and return,	N/A. No additional documentation is required.

If...	And...	Then...
Decedent applicant is a qualifying child under age 18	Listed as a dependent on the return,	Attach birth certificate and proof of death (i.e., death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death). Note: If a passport is submitted with the Form W-7, a birth certificate will not be required.
Decedent applicant is a qualifying relative age 18 or over	Listed as a dependent on the return,	Attach proof of death (i.e., death certificate or formal notification from appropriate government office informing the next of kin of the decedent's death).

- (4) When notified of the death of a prior ITIN recipient, Revoke action is needed. Prepare Form 4442 and include copy of the death certificate. Refer to IRM 3.21.263.8.6.

3.21.263.9
(01-01-2012)
**General Instructions for
ITIN Real-Time System
(RTS) Navigation**

- (1) All IRS employees who handle ITIN application questions, status inquiry, etc. must have access to the ITIN Real-time System in order to conduct ITIN research and update applicant/taxpayer information.
- Note:** Under the Taxpayer Browsing Protection Act, ITIN data is classified as confidential taxpayer information. Use the Rules of Conduct as outlined in your UNAX training.
- (2) RTS accepts data entered in upper case, lower case, or mixed case font. After data is submitted, RTS changes all fonts to upper case.

3.21.263.9.1
(02-28-2024)
**General ITIN RTS
Information**

- (1) The ITIN Real Time System (RTS) is a modernized application processing system used to control and track Form W-7 applications and provide management information.
- (2) This chapter of **IRM 3.21.263** is designed to assist you in understanding the use and capabilities of ITIN RTS in managing the ITIN Program workload.

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3.21.263.9.1.1
(01-01-2011)

User Groups

- (1) The following table indicates the user groups that will have the ability to access ITIN RTS and the links each group can access on the Global Navigation Bar.

User Group	Home	Add W-7	Search W-7	Add Inventory	Search Inventory	Add AA	Search AA	AA Reports	ITIN Reports	Reference	Close
Submission Processing (SP) AUSC ITIN Clerical	X			X	X					X	X
SP AUSC ITIN Clerical (Lead)	X			X	X				X	X	X
SP AUSC ITIN Clerical (Manager)	X			X	X				X	X	X
SP AUSC ITIN (Tax Examiner)	X	X	X				X			X	X
SP AUSC ITIN (Lead Tax Examiner)	X	X	X		X		X		X	X	X
SP AUSC ITIN (Team Manager)	X		X		X		X	X	X	X	X
SP AUSC ITIN (Department Manager)	X		X		X		X	X	X	X	X
SP AUSC ITIN (Operation Manager)	X		X		X		X	X	X	X	X
ITIN PO	X		X		X	X	X	X	X	X	X
TAC • FA	X		X							X	X
TAS	X		X							X	X
AM • Toll- Free	X		X							X	X
Other IRS Users: • Compliance (Collection, Exam) • CI • Appeals • Entity	X		X							X	X
SP Monitoring	X								X	X	X
Quality Reviewer	X	X	X				X			X	X
*MITS Administrator	X									X	X

3.21.263.9.1.2
(11-12-2021)

Accessing and Logging onto ITIN Real-Time System (RTS)

- (1) Access to ITIN RTS is granted through the Employee User Portal (EUP). The EUP is the internal IRS portal that allows employees to access various IRS data systems in a secure authenticated session, such as systems used for tax administration processing and to store financial information.
- (2) You can register for access through the *Employee User Portal* access but you must receive permission from your manager.

- (3) After you are registered and receive your EUP password, you must complete a *Business Entitlement Access Request System (BEARS)* request for access to the RTS application.

Caution: You must select the correct RTS *Sub Application Name* in BEARS for your job position to ensure your request is approved. RTS Application access is specific to each user group. If you are not sure which sub application to select, please ask your manager. Choosing the wrong sub application will cause your request to be rejected and delay your approval.

- (4) You can reach the RTS login page through the following link: *EUP Employee User Portal Login*. Click on the **ITIN RTS** link in the **Applications** box.

Reminder: The **ITIN RTS** link will not appear until your BEARS request for access is approved.

- (5) It is the responsibility of all IRS employees to protect confidential taxpayer information and to understand what is and what is not an authorized access. ITIN users are required to remove their RTS access immediately using the BEARS system when:

- You vacate the position for which your access was granted. If your new position requires RTS access, you **must** receive permission from your manager **and** submit a new request for the appropriate user group.
- Your work assignments no longer require you to access taxpayer data stored in RTS.
- You move to a position that is not authorized to access taxpayer data stored in RTS.

Reminder: Under the Taxpayer Browsing Protection Act, all ITIN data is classified as confidential taxpayer information and the use of RTS is subject to the Rules of Conduct as outlined in your UNAX training.

3.21.263.9.1.3 (11-09-2018) ITIN RTS Global Navigation and Home Screen

- (1) The ITIN RTS Global Navigation bar displays when you logon to the ITIN RTS. The Global Navigation Bar consists of the following links:

Link	Description
Home	Click here to proceed to ITIN Home Screen.
Add W-7	Click here to add a new W-7 Application.
Search W-7	Click here to search for W-7 Applications.
Add Inventory	Click here to add a new batch.
Search Inventory	Click here to search for batch records.
Search AA	Click here to search for existing AA applications.
ITIN Reports	Click here to generate ITIN reports.

Link	Description
Reference	Click here to proceed to Reference Screen (links to IRM 3.21.263).
Close	Click here to close the ITIN RTS session. User will be returned to the EUP menu application screen.

(2) The **ITIN - RTS Home Screen** displays when you:

- Log into the EUP with your SEID and Password
- Click on the ITIN RTS link
- Click on the ITIN Home button throughout the system
- Click on the Home link on the Global Navigation Bar

3.21.263.9.2
(01-01-2011)
**Navigating ITIN RTS -
Clerical**

(1) Submission Processing clerical employees use the ITIN RTS to track ITIN inventory.

(2) ITIN RTS Screens used by the clerical staff include the following:

- Inventory Tracking Input Screen
- Inventory Tracking View Screen
- Inventory Tracking Edit Screen
- Inventory Tracking Search Screen
- Inventory Tracking History Screen
- Cart Inventory Control Sheet Screen

(3) Clerical staff should also refer to IRM 3.21.263.9 for additional information on the ITIN RTS navigation.

3.21.263.9.2.1
(01-03-2017)
**Inventory Tracking Input
Screen**

(1) To access, click on the Add Inventory link on the *Global Navigation Screen*. Refer to Exhibit 3.21.263-18.

- Click on the Add New Batch button on the *Inventory Tracking View Screen*.

(2) The content of the *Inventory Tracking Input Screen* includes the following:

Inventory Tracking Input Screen Content	Description
<p>Batch Sort</p> <p>Note: This field becomes disabled once the batch is no longer in “Unworked” status.</p>	<p>Select the Batch Sort drop-down box to choose one of the following:</p> <ul style="list-style-type: none"> • W-7s with Tax Returns • W-7 Renewals with Tax Returns • W-7s without Tax Returns • W-7s Renewals without Returns • W-7SP with Tax Returns • W-7SP Renewals with Tax Returns • W-7SP without Tax Returns • W-7SP Renewals without Tax Returns • Correspondence - White Mail • Correspondence - Form 4442 only • CP Notices
Batch Received Date	Enter the batch received date in MM/DD/YYYY format
Earliest IRS Received Date	Enter the earliest IRS received date in MM/DD/YYYY format
<p>Cart Number</p> <p>Note: This field becomes disabled once the batch is no longer in “Unworked” status.</p>	Use this input box to enter the cart number.
<p>Slot Number</p> <p>Note: This field becomes disabled once the batch is no longer in “Unworked” status.</p>	Use this input box to enter the slot number.
Batch Quantity	Use this input box to enter the batch quantity.

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Inventory Tracking Input Screen Content	Description
Batch Number	<p>The system generates the batch number. Input values will consist of the following:</p> <ul style="list-style-type: none"> • Julian Date = Batch Creation Date • Campus Location NN 20= AUSC • Cart Number NNN • Slot Number NN • List Year YYYY (Y only prior to 4-25-16) for 4-25-16
Batch Creation Date	The system generates the batch creation date in MM/DD/YYYY format.
Batch Completion Date	<p>The system generates the batch completion date in MM/DD/YYYY format.</p> <p>Note: Generated when the batch status changes to "Completed." Completed status is generated when Clerical prints the final status pages for the first time.</p>
Batch Quantity Completed	The system generates the batch quantity completed.
ITIN TE ID	The system generates the ITIN TE ID when the TE begins working on the batch.
Inventory Clerk ID	The system will generate the Inventory Clerk ID when the clerk logs into the EUP with their SEID and clicks the Submit button in the Inventory Tracking Input Page.
Batch Status	<p>Systemically generated. The batch statuses are:</p> <ul style="list-style-type: none"> • Deleted • Unworked • In Progress • Processed • Completed

Inventory Tracking Input Screen Content	Description
Submit	Click the Submit button to trigger system input validation. <ul style="list-style-type: none"> If input validations pass the system will proceed to the Inventory Tracking View Screen. If validations fail you will be prompted by the system to reenter the required information.
Cancel	The following <i>warning</i> message will display when you click the Cancel button: "You will lose data on the current Screen, Would you like to continue?" <ul style="list-style-type: none"> Click the Okay button, and the system will direct to the ITIN Home Screen Click Cancel and the system will direct back to the current Screen.
Print Cart Inventory Control Sheet	Click on the check box, then Submit button to display Inventory Control Sheet in read-only format for printing purposes.

3.21.263.9.2.2
(01-01-2011)

Inventory Tracking View Screen

- (1) Access is granted through multiple Screens.
 - a. *Inventory Tracking Input Screen*, IRM 3.21.263.9.2.1 and Exhibit 3.21.263-18. Enter and submit a new batch.
 - b. *Inventory Tracking Search Screen*, IRM 3.21.263.9.2.5 and Exhibit 3.21.263-19. Enter one or more search criteria. If a search result is generated, click on the View link.
- (2) The content of the *Inventory Tracking View Screen* includes the following:

Inventory Tracking View Screen Content	Description
Reason for Change	<p>Select the Reason for Change drop-down box to choose one of the following reasons:</p> <ul style="list-style-type: none"> • Batch Quantity • Batch Print • Other <p>Note: Batch Status must be set to “Processed” or “Completed” for Batch Print to be enabled.</p>
Edit Batch	Select this button to make any updates based on the selected reason for change in the Inventory Tracking View Screen.
Comments	Use this input box to provide comments to the reason for change.
Inventory Tracking View fields	This is a “read-only” field used to view content from the Inventory Tracking Input Screen.
ITIN Home	Click on the ITIN Home button to be systemically directed to the ITIN Home Screen.
Add New Batch	Click on the Add New Batch button to enter another batch.

3.21.263.9.2.3
(01-25-2018)

**Protecting Americans
from Tax Hikes Act
(PATH Act) - Reason
Code “d” Dependent
Requirements**

- (1) The passport is not a stand-alone document for certain dependents if no date of entry into the U.S. is present. See IRM 3.21.263.9.3.2.2.1.
- (2) Effective January 1, 2018, this action will be documented in the ITIN Real Time System (RTS).

3.21.263.9.2.4
(01-01-2021)

Inventory Tracking Edit Screen

- (1) To access, select a Reason for Change and click the Edit Batch button on the *Inventory Tracking View Screen*, IRM 3.21.263.9.2.2 and Exhibit 3.21.263-21.
- (2) The content of the *Inventory Tracking Edit Screen* includes the following:

Inventory Tracking Edit Screen Content	Description
Inventory Tracking Edit Fields	Includes all content from the Inventory Tracking Input Screen.
Submit	Click on the Submit button for input validation. Note: If the input validation fails, the system will prompt the user to reenter the required information.
Cancel	Click the cancel button to cancel the request to change/modify the selected batch record. The following warning message will display: "You will lose data on the current Screen, Would you like to continue?" <ul style="list-style-type: none">Click "Okay" for the system to direct you to the ITIN Home Screen.Click "Cancel" for the system to direct you back to the current Screen.
Print Cart Inventory Control Sheet	Click on the Cart Inventory Control Sheet check box and then click the Submit button. The system will display the Cart Inventory Control Sheet in a read-only format for printing. Click on the submit button for the Cart Inventory Control Sheet to print.

Inventory Tracking Edit Screen Content	Description
Print	<p>The system enables the Print button when the Batch Status is set to “Completed” or “Processed”. Upon clicking the Print button, the system prints the final status of the W-7 in the batch.</p> <p>Note: If Batch Status equals “Unworked” or “In Process”, the “Print” button remains disabled.</p>

3.21.263.9.2.5

(01-03-2017)

**Inventory Tracking
Search Screen**

- (1) To access, click on the Search Inventory link in the *Global Navigation Bar*, IRM 3.21.263.9.1.3.
- (2) The content of the *Inventory Tracking Search Screen* includes the following:

Inventory Tracking Search Screen Content	Description
<p>Batch Sort</p> <p>Note: This field is disabled once the batch is no longer in “Unworked” status.</p>	<p>Select the Batch Sort drop-down box to choose one of the following:</p> <ul style="list-style-type: none"> • W-7s with Tax Returns • W-7 Renewals with Tax Returns • W-7s without Tax Returns • W-7 Renewals without Tax Returns • W-7SP with Tax Returns • W-7SP Renewals with Tax Returns • W-7SP without Tax Returns • W-7SP Renewals without Tax Returns • Correspondence - White Mail • Correspondence - Form 4442 only • CP Notices

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Inventory Tracking Search Screen Content	Description
Batch Number	<p>Use this input box to enter the batch number. The fields consist of the following:</p> <ul style="list-style-type: none"> • Julian Date= Batch Creation Date • Campus Location NN (20= AUSC) • Cart Number NNN • Slot Number NN • List Year YYYY <p>Input the 11-digit batch number created before April 25, 2016, or the 14-digit batch number created on or after April 25, 2016.</p>
Cart Number	Use this input box to enter the cart number.
Batch Received Date	Enter the batch received date in MM/DD/YYYY format
Earliest IRS Received Date	Enter the earliest IRS received date in MM/DD/YYYY format
Batch Status	<p>The Batch Status is system generated and relies on the action of the ITIN clerical TE. Use the Batch Status drop-down box to select one of the following batch statuses:</p> <ul style="list-style-type: none"> • Unworked-Clerical inputs inventory information of batch into ITIN RTS. • In Progress-TE started submitting the first W-7 application in a batch. • Processed- TE completed all W-7 applications in a batch (batch quantity =batch quantity completed on the Inventory Tracking screen). • Completed-The batch is in the ITIN Clerical area. <p>Note: The Batch Status process is worked FIFO (First In, First Out).</p>
ITIN TE ID	Enter the ITIN TE ID.

Inventory Tracking Search Screen Content	Description
Inventory Clerk ID	Enter the Inventory Clerk ID.
Batch Creation Date	Enter the batch creation date in MM/DD/YYYY format.
Batch Completion Date	Enter the batch completion date in MM/DD/YYYY format.
Search	Click the Search button to perform system input validation checks against one or more criteria that has been entered to generate search results.
Reset	Click the reset button and the following warning message will occur: "You will lose data on the current Screen, Would you like to continue?" <ul style="list-style-type: none"> Click the Okay button to clear all fields in the search criteria section. Click the Cancel button to return to the current Screen.
"First", "Prev", "Next", "Last" Link	These buttons are enabled if the search results generate more than 30 records per Screen. Note: 630 records will be the maximum number of records returned from the batch search.

Search Results Table	Description
Search Table	<p>The following fields will be system generated and displayed in a table format:</p> <ul style="list-style-type: none"> • Batch Received Date • Batch Creation Date • Batch Completion Date • Batch Status • Batch Sort • Batch Number • Batch Quantity • Batch Quantity Completed • Inventory Clerk ID • ITIN TE ID <p>Note: Sorted by the batch received date in descending order.</p>
View	Click on this link to view a read-only version of the selected inventory batch record.
History	Click on this link to view the history of the selected inventory batch record.
ITIN Home	Click on this button and the system will direct you to the ITIN Home Screen.

3.21.263.9.2.6
(01-01-2011)
**Inventory Tracking
History Screen**

- (1) To access, click on the Inventory Tracking Search link on the *Global Navigation Bar* and enter one or more search criteria. If a search result is generated, click on the History link.
- (2) The content of the Inventory Tracking History Screen includes the following:

Inventory Tracking History Screen Content	Description
Inventory Tracking History Fields	Click on the History link for the selected batch record in the Inventory Tracking Search Results table. The Inventory Tracking History Screen will generate with the following populated fields: <ul style="list-style-type: none"> • Batch Sort • Batch Status • Batch Number • Batch Quantity • Batch Quantity Completed • Inventory Clerk ID • ITIN TE ID
History of Change	The following fields will populate in a table format: <ul style="list-style-type: none"> • Date/Time • Inventory Clerk ID • Batch Status • Reason for Change • Comments
“First”, “Prev”, “Next”, “Last” Link	These buttons are enabled if the search results generate more than 30 records per Screen.
Back	Click the Back button to return back to the previous Screen.
ITIN Home	Click on this button and the system will direct you to the ITIN Home Screen.

3.21.263.9.2.7
(01-01-2011)

Cart Inventory Control Sheet Screen

- (1) Access is granted through multiple Screens:
 - a. *Inventory Tracking Input Screen*, Exhibit 3.21.263-18. Enter a new batch and click on the Print Inventory Control Sheet check box. Click the Submit button.
 - b. *Inventory Tracking Edit Screen*, Exhibit 3.21.263-22. Select the Print Cart Inventory Control Sheet check box on the Inventory Tracking Edit Screen and click on the Submit button.
- (2) The content of the *Cart Inventory Control Sheet Screen*, Figure 3.21.263-3 includes the following:

Cart Inventory Control Sheet Screen Content	Description
Cart Inventory Control Sheet (fields)	<p>Select the Cart Inventory Control Sheet check box and click on the Submit button to generate the following fields:</p> <ul style="list-style-type: none"> • Earliest IRS Received Date • Batch Sort • Cart Number • Program Number <p>Note: Refer to IRM 3.21.263.6.1 for additional information on Batch Sorts and related SPC Program Reporting Numbers.</p>
Cart Inventory Control Sheet (table)	<p>The following fields will be displayed in table format:</p> <ul style="list-style-type: none"> • Batch Number (System Generated) • Slot Number (System Generated) • Sign Out* (Date, Initial) • Sign In* (Date, Initial) • Comments <p>Note: * These fields can be manually entered once the user prints the <i>Cart Inventory Control Sheet</i>.</p>

3.21.263.9.2.8
(01-01-2011)

**Final W-7 Status Print
Page**

- (1) Access is granted through the *Search Inventory Screen* when:
 - a. ITIN Clerical clicks on the Search Inventory link from the Global Navigation Bar.
 - b. One or more search criteria has been entered.
 - c. The system has generated a search result.
 - d. Click on the *View* link.
 - e. The system directs you to the *Inventory Tracking View Screen*
 - f. Select *Batch Print* for the Reason for Change and click the Edit Batch Button on the Inventory Tracking View Screen (Batch status must be set to "Completed" or "Processed.")
- (2) The content of the *Final W-7 Status Print Page* includes the following:

Final W-7 Status Print Page Content	Description
Table Values	<p>The following system populated fields will be displayed in a table format:</p> <ul style="list-style-type: none"> • Name Control • Last Name • First Name • Middle Name • Date of Birth
Fields	<p>When the “Batch Print” is selected under the Reason for Change drop-down and the user has clicked on the Edit Batch button, the user will be directed to the Inventory Tracking Edit Screen. Upon clicking the Print button, the user will be directed to the Final W-7 Status Print Screen. The following populated fields will be displayed:</p> <ul style="list-style-type: none"> • DLN • Status • ITIN (if applicable) • Form W-7 Received Date • Suspense Notice Response Received Date • Reject Date (if applicable)
Table Values	<p>The following system populated fields will be displayed in a table format:</p> <ul style="list-style-type: none"> • ITIN TE ID • Date - Time • Batch Number

3.21.263.9.3
(06-20-2024)

**ITIN RTS - General (For
Tax Examiner Use Only)**

- (1) Submission Processing Tax Examiners use the ITIN RTS to enter and process the Form W-7 / Form W-7SP Application.
- (2) Palestinian applicants may be eligible for an ITIN. Because “Palestinian Territory” is not currently listed in the Country Code Table (see Exhibit 3.21.263-15), ITIN Operation TEs should select code “ZZ - Country Not Recognized” when the option is present in a country code drop-down listing. When Palestine is the correct country for the entry and code “ZZ” is not present, the country field should remain blank and “Palestine” should be entered in the Remarks Field. Overrides will temporarily be required to remove any final status suspense codes tied to the use of “ZZ” or the blank country field for Palestinian applicants regardless of the outcome of the application. For Leads, be sure to capture any remaining final status codes and include up to five (5) in the Override Status Screen. The Reason for Override selection will be Other, and the Other text field entry should be “Palestine”.

Note: When the Line 2 Mailing Address country is Palestine, there are original documents or copies certified by the issuing agency that must be returned, and the RTS Line 2 country entry is left blank, TEs will need to manually enter the country in the *Form 14433 Return of Original Documents* mailing.

See IRM 3.21.263.9.3.2.5.4, IRM 3.21.263.6.3.4.2.5, and Exhibit 3.21.263-40.

3.21.263.9.3.1
(01-04-2024)

Preliminary W-7

Application Data Screen

- (1) The *Preliminary W-7 Application Data Screen* is the initial screen that is used to enter a Form W-7 / Form W-7SP Application on the RTS.
- (2) To access the *Preliminary W-7 Application Data Screen*, click on the Add W-7 link in the *Global Navigation Bar*.
- (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	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: <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)	If the batch number is not entered, or is entered incorrectly, the system displays an error message.

Preliminary W-7 Application Data Screen Content	Description	Comment
IRS Received Date	Enter the received date as stamped on Form W-7 in MMDDYYYY format. MM values = 1 to 12 DD values = 1 to 31	<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 associated application(s). If no IRS received date stamp is found, enter the received date using the following priority order: <ol style="list-style-type: none"> Postmark date on the envelope Signature date If multiple IRS received dates are present, choose the earliest IRS received date.
W-7 Year	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". If more than one revision year is present on Form W-7, select the latest year.	<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"> Remarks Applicant Legal Name Applicant Name at Birth Applicant Mailing Address Applicant Foreign Address <p>Once these fields are entered, the application will be rejected (R 25).</p>
Application Type See IRM 3.21.263.6.3.5.1.	Refers to the type of Form W-7 the applicant is submitting. New or Renewal	<p>Enter as follows:</p> <ul style="list-style-type: none"> Enter the selection made by the applicant. Select New if there is a number other than an ITIN in the ITIN field and move the number to the IRSN field. See IRM 3.21.263.6.3.5.14. Select Renewal if a previously assigned ITIN is found. See IRM 3.21.263.9.3.3.

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Preliminary W-7 Application Data Screen Content	Description	Comment
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, there are multiple box c applications, or the Application Type is Renewal.</p>	See IRM 3.21.263.6.3.3 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.

Preliminary W-7 Application Data Screen Content	Description	Comment
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) • Tax Class: 2 • Doc Code: 94 = W-7 (English) • Doc Code: 92 = W-7 (Spanish) • Julian Date: XXX-Batch Creation Date • BS 000-049 = Form W-7 Without Return (New Application) • BS 050-449 = Form W-7 Without Return (Renewal) • BS 450 -799 = Form W-7 With Return (New Application) • BS 800-999 = Form W-7 With Return (Renewal) • Serial number: XX (00-49) • List Year: X 	<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 the next Form W-7 in the family pack after the first Form W-7 application has been submitted.</p>
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 	<p>This field determines the language of any ITIN notices issued to the applicant.</p>
Dependent Mailing and Foreign Addresses Same As Primary	<p>This field is enabled for Family Pack applications. Select the appropriate radio button Yes or No based on the information on Form W-7.</p>	<p>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.</p>

Preliminary W-7 Application Data Screen Content	Description	Comment
Submission Source	<p>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 3.21.263.6.3.1. Select one of the following from the drop-down box:</p> <ul style="list-style-type: none"> • Applicant Direct • Acceptance Agent • Certifying Acceptance Agent • IRS Office <p>Note: Choose IRS Office when:</p> <p>FA-DAS is attached AND</p> <p>TAC received date stamp is present.</p>	<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 correspondence to the applicant using the mailing address for Form W-7. <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 or Certifying Acceptance Agent is selected, you MUST enter the EIN in the AA EIN field. If the EIN is invalid, correct any typos in the RTS entry or change the submission source to Applicant Direct. If RTS determines the AA is a CAA, change the submission source to Certifying Acceptance Agent. See IRM 3.21.263.6.3.5.20 and IRM 3.21.263.9.3.2.10. <p>The field "AA/CAA Office Code" is required when an AA/CAA EIN is present. If a valid office code is not available, select Not Found from the AA/CAA Office Code drop-down. See IRM 3.21.263.9.3.2.10,</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>

Preliminary W-7 Application Data Screen Content	Description	Comment
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>Form 1040-NR with entries on any line (for example only line 22 is completed) should be considered a valid return. Do not reject.</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. • Form 1040-SR, IDRS notice or other proof of prior filing (such as CP 54, math error, CP 10 or CP 11) • Tax return is attached but DOE is after the tax return year. Enter the tax return year and the DOE. Enter in Remarks "DOE after year of tax return. " <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 an SSN. Enter "Form 1040-PR or 1040-SS" in the Remarks Field. Flag the case for the lead to override and change the R 17 to R 07 <p>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 Samoa * 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, and - SSA denial letter is attached, select Yes as these applicants qualify for an ITIN.
Does Applicant Name Match Tax Return?	Radio button selections are Yes or No .	<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 cannot confirm that the person on an attached tax return is the same person on the Form W-7.

Preliminary W-7 Application Data Screen Content	Description	Comment
W-2 Attached?	Radio button selections are Yes or No .	<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 • IRS generated transcript (in lieu of Form W-2) • Form W-2C • Form 4852 • ATS-IDRS W-2 print • Pay stub (a single pay period matching the tax return year with year-to-date totals is acceptable) • Bank statement showing income is being deposited into taxpayer's account during the tax return year. <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 primary or secondary filer on an attached tax return, or • 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.

Preliminary W-7 Application Data Screen Content	Description	Comment
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 • 1040-A • 1040-EZ • 1040-NR • 1040-NR-EZ • Form 1040-SR • 1040-X <p>Note: If both Form 1040 series and 1040-X for the same tax year are received, select 1040-X. Attach the Form 1040-X to the top of the Form 1040 series.</p>	<ul style="list-style-type: none"> • If an IDRS notice or other proof of prior filing (such as CP 54, math error, CP 10 or CP 11), select return type listed on document or 1040 if no type is present. • 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.
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 3.21.263.6.3.2. For example, a single Form W-7 applicant has returns attached for 2022 and 2023. Enter 2022.</p> <p>The tax year for individual members of a Family Pack may be different.</p> <p>For example, tax returns are attached for 2021, 2022, and 2023. Primary applicant is listed on all returns. Enter 2021 for the primary. A dependent is listed only on the 2022 and 2023 returns. Enter 2022 for the dependent.</p>	<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.</p>

Preliminary W-7 Application Data Screen Content	Description	Comment
Is the Tax Return Valid? See IRM 3.21.263.6.3.2.	Select the appropriate radio button Yes or No .	Select Yes if: <ul style="list-style-type: none"> A valid tax return is attached. You have a family pack with multiple tax returns attached (at least one return must be valid) but the dependent Form W-7 applicant is only listed on an invalid return. You have a 2020 simplified tax return received by December 31, 2021, and has "Rev. Proc. 2021-24" across the top, taxpayer's name, address, filing status, dependent's name, SSN or ATIN, relationship, and the CTC box is checked. These returns may contain all zeros. Select No if the return does not have any information to establish a tax reporting or filing requirement (no tax liability).
Invalid Tax Return Reason	If the answer to the preceding question is No , the system will enable the drop-down box below. Select one of the following: <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). The HR 2 process is no longer in use. The HR 2 status code is reserved for future use. Do not choose this selection. 	Be careful when reviewing Form 1040-NR. If any entries are present (i.e., Line 22), the return is valid.
Number of Additional Tax Returns Attached	Select one of the following from the drop-down box: <ul style="list-style-type: none"> 0 1 2 3 4 5 6 7 8 9 10 	Pertains to additional tax returns that list the applicant.

Preliminary W-7 Application Data Screen Content	Description	Comment
Number of W-7 Associated to the Tax Return(s)	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): <ul style="list-style-type: none"> • 1 • 2 • 3 • 4 • 5 • 6 • 7 • 8 • 9 • 10 	Select the number of Form W-7 in hand associated to the tax return.
IRS Office Employee Badge Number/ SEID	This field will be enabled when the submission source of the application is IRS Office .	Enter the IRS employee badge number found on the FA-DAS. The badge number represents the IRS employee (TAC or revenue officer) who received the application and reviewed the documentation. The field allows up to seven numeric entries. <ul style="list-style-type: none"> • If the badge number from the TAC employee is MORE than seven digits, enter the first seven numbers. • If the badge number from the TAC employee is LESS than seven digits, add zeros to the end of the numbers shown to equal a total of seven numbers. • If the TAC employee omitted their badge number but additional information on the application, such as a TAC stamp or district office stamp clearly indicates that the application was received from a TAC or district office, enter seven zeros.
Next	Click on this button to process the information on the W-7 Preliminary Application Data Screen.	<ul style="list-style-type: none"> • 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. • If the information on this screen was not entered correctly, you will receive an error message. The system will prompt you to re-enter the required information before you can continue entering the application.

Preliminary W-7 Application Data Screen Content	Description	Comment
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?"	<ul style="list-style-type: none"> Click the Okay button and the system will direct you back to the "ITIN Home Screen". Click the Cancel button and the system will return you back to the current screen.

3.21.263.9.3.2
(11-09-2018)

W-7 Application Input Screen

- (1) This ITIN RTS Screen is used to input the W-7 Application. Only Tax Examiners in the ITIN Operation can enter an ITIN application on the RTS.
- (2) To access the *W-7 Application Input Screen*, you must have entered all required information correctly on the Preliminary W-7 Application Data Screen before you can proceed.
- (3) Information on Form W-7 should be entered into RTS as shown or edited, unless otherwise specified.

3.21.263.9.3.2.1
(09-10-2024)

Supporting Identification Documentation Entries

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

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

W-7 Application Input Screen Content	Instruction
<p>Document Type (See IRM 3.21.263.6.3.4.1, Types of Form W-7 Documentation.)</p>	<p>Select the appropriate document that was provided by the applicant as supporting identification documentation, reviewed or submitted by TAC, or listed by a CAA on a COA. If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document. Choose one of the following from the drop-down box:</p> <ul style="list-style-type: none"> • Passport • National Identification Card • U.S. Driver's License See IRM 3.21.263.6.3.4.2 for acceptable criteria. • Civil Birth Certificate • Medical Records (dependents under 6 years of age) • Foreign Driver's License • U.S. State Identification Card • Foreign Voters Registration Card • U.S. Military Identification Card • Foreign Military Identification Card • School Records (dependents under 18 years of age) • Visa, Type and Number If a visa is required for the application and line 6c information is not present, see IRM 3.21.263.6.4.1. • USCIS Photo Identification See IRM 3.21.263.6.3.4.2 and IRM 3.21.263.6.4.1 for USCIS ID that shows applicant is eligible for an SSN. <p>Record at least two (2) pieces of identification documentation (ID) (one if a passport) submitted by the applicant; see IRM 3.21.263.5.6. 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 "Remarks" field below.</p>

W-7 Application Input Screen Content	Instruction
<p>ID Certification</p> <p>Note: If a visa or copy of a visa (copy does not have to be notarized/certified) is submitted, enter as the same certification as the passport.</p> <p>See IRM 3.21.263.6.3.4.2.1.</p> <p>For all notarized ID, see IRM 3.21.263.5.6 for situations when notarized copies are acceptable.</p>	<p>Choose one of the following from the drop-down box:</p> <ul style="list-style-type: none"> • Original Select Original when entering an original document in hand or when indicated on the Identification Document Certification (IDC) form. Note: Original IDs from CAAs that are not eligible for CAA Reviewed certification (such as school records) should be entered as "Original." • Certified by the issuing agency (see IRM 3.21.263.6.3.4.2.1 for certified copies from the issuing agency). Select this if passport copies are enclosed and all other required SEVIS documentation is present. Select Certified by the Issuing Agency when entering a certified copy from the issuing agency in hand or indicated on the Identification Document Certification (IDC) form. Note: CCIA IDs from CAAs that are not eligible for CAA Reviewed certification should be entered as "Certified by the Issuing Agency." • Notarized by State Department employee Consider JAG and DOD (Department of Defense) stamps as notarized documents and select this option. • Foreign notaries under the Hague Convention with an Apostille attached • Notarized by a U.S. notary state authority

W-7 Application Input Screen Content	Instruction
	<ul style="list-style-type: none"> <p>CAA Reviewed</p> <p>- Select this if a SEVIS application also has a COA attached; see IRM 3.21.263.4.2 and IRM 3.21.263.9.3.2.10.</p> <p>- CAAs can review 10 of the 11 original / CCIA acceptable supporting ID for primary and secondary applicants. (School and medical records are not acceptable for primary or secondary applicants.) CAAs cannot authenticate foreign military identification cards and must submit the original or copies certified by the issuing agency with all ITIN applications. 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 / CCIA ID for the primary/secondary applicant that is listed on the COA except foreign military ID. Update the Remarks per IRM 3.21.263.9.3.2.2.3. Copies of additional supporting ID attached to a case that are NOT listed on the COA qualify as CAA reviewed.</p> <p>- CAAs can review original / CCIA of birth certificates and passports for dependent applicants. (They can also authenticate US visas embedded in submitted passports.) Copies of these IDs for the dependent applicant with the COA indicates the CAA reviewed the ID. Select "CAA Reviewed" even if the CAA sends the original / CCIA ID for these 2 types for the dependent applicant that is listed on the COA. Update the Remarks Field per IRM 3.21.263.9.3.2.2.3 Remarks Field. Additional documents attached for dependents that are not listed on the COA must be original or copies certified by the issuing agency.</p> <p>- Select "None of the Above" for copies of ID but no COA attached and documents listed in the For IRS Use Only box on pre Rev. 2016 Form W-7.</p> <p>Certifying Acceptance Agents (CAAs) are required to submit a valid 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 3.21.263.4.2 for a definition of valid COAs.</p> <p>TAC Reviewed</p> <p>-Designated TAC offices review all acceptable original / CCIA documents for primary and secondary applicants. (School and medical records are not acceptable for primary or secondary applicants.) For dependents, they only review birth certificates, national ID cards, and passports. (They can also authenticate US visas embedded in submitted passports.) Participating IRS TAC offices are listed at <i>Designated TAC Offices</i></p> <p>These cases will have a Field Assistance Document Action Sheet (FA-DAS) attached when these 2 ID were reviewed. See Exhibit 3.21.263-37 for the FA-DAS. When authenticating TAC offices send copies of ID reviewed, select "TAC Reviewed". When non-authenticating TAC offices send original or CCIA ID, select Original or Certified by the Issuing Agency as the ID certification.</p>

W-7 Application Input Screen Content	Instruction
	<ul style="list-style-type: none"> None of the Above -Select None of the Above for copies submitted by non-authenticating TAC offices. -Select None of the Above for copies of ID scanned into the Correspondence Imaging Inventory (CII) or when a tax return is attached with SEVIS forms and copies of ID. ID must be original or copies certified by the issuing agency. Update remarks with the reasons for this selection.
Is the ID Valid?	<p>Choose one of the following from the drop-down box:</p> <ul style="list-style-type: none"> Yes, viewed documents No, viewed documents <p>Always update the "Remarks Field" with why the ID is invalid.</p> <p>Select Yes, viewed documents when no questionable features are identified and:</p> <ul style="list-style-type: none"> The valid document meets all ID requirements. See IRM 3.21.263.6.3.4.2 and IRM 3.21.263.6.3.4.4. A legal document such as a marriage license, court order, or divorce decree shows the name on the supporting ID is the Form W-7 applicant. All review columns of the FA-DAS are marked "yes" or "n/a". No questionable features are identified. ID that has no expiration date but is valid. See IRM 3.21.263.6.3.4.2.3. School records are an official report card or transcript issued by the school. See IRM 3.21.263.6.3.4.2. If a date of entry is required for the applicant, the school record must be from a U.S. facility. <p>Select "No, viewed documents" when:</p> <ul style="list-style-type: none"> The name on the ID does not match the applicant's name. The document does not meet all ID requirements. See IRM 3.21.263.6.3.4.2 for example, translation needed, etc. Acceptable documents are submitted that only satisfy identity and not foreign status. For example, if only a valid U.S. driver's license and valid foreign driver's license are submitted, mark the foreign driver's license invalid and include a remark that foreign status was not satisfied. See IRM 3.21.263.6.3.4.2. CAA does NOT attach COA for documents authenticated for dependent applicants with copies of birth certificates or passports attached. See IRM 3.21.263.4.2.

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W-7 Application Input Screen Content	Instruction
	<ul style="list-style-type: none"> CAA sends a copy of an applicant's foreign military identification cards. The CAA must submit the original or copies certified by the issuing agency for all ITIN applicants. CAA sends copies of dependent ID other than birth certificates or passports attached to a COA. Original or certified copies of ID is required for all other dependent ID. School records are only a school letter without an official report card or transcript, or applicant is age 18 or older. Medical or school records are not current. Medical records are a shot/immunization record that requires a provider identification letter and that letter is missing, or a provider letter is present but the shot/immunization record is missing, or applicant is age 6 or older. The school or medical record is NOT from a U.S. facility, a date of entry is present, and the applicant is from a country other than Mexico or Canada. The passport has a signature field but is not signed. Update the Remarks Field with <i>passport not signed</i>. 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. 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 3.21.263.6.3.4.
Does Applicant Name Match Documentation?	Choose the appropriate radio button Yes or No . Select "no" if the applicant's name on Form W-7 does NOT match the ID.
Issuing Country	<p>Choose the appropriate issuing country from the drop-down box. Refer to Country Code List if needed in Exhibit 3.21.263-15.</p> <p>Caution: If country is not listed on the drop-down list, make no entry.</p> <p>Exception: If the issuing country is Palestine or the issuing agency is the Palestinian Authority, select code "ZZ - Country Not Recognized" and enter Remarks such as <i>Palestine 01</i>. This will generate an S 02 and an override will be required to remove this suspense code and any other document-related suspense codes regardless of the outcome of the application if there are no other issues with the documentation.</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. 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>

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W-7 Application Input Screen Content	Instruction
Document Expiration Date See IRM 3.21.263.6.3.4.2.3 to determine if ID is considered current.	<p>Enter the Document Expiration Date using MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31</p> <p>If an expiration date is present, enter it in this field. (Enter the last day of the month if only the month and year (MM/YYYY) are provided. Enter the last day of the year if only the year (YYYY) is provided.)</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>
Visa Classification	<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 does not auto-populate, go back and remove the visa from the type of ID selected and capture the visa information in the Remarks Field. 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>
Visa ID Number	<p>Enter the Visa ID Number. The visa ID number is the control number in the upper right of the embedded U.S. visa. For the border crossing card visa, the visa ID number is the number in the lower left.</p> <p>This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table.</p> <p>This field is disabled if “Document Type” selected from the drop-down box is other than visa.</p>
Visa Expiration Date See IRM 3.21.263.6.3.4.2.3 “Document Expiration Dates”.	<p>Enter the Visa Expiration Date using MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31</p> <p>This field will auto-populate Line 6c once the information is captured in the “Supporting Identification Documentation Table.”</p> <p>This field is disabled if “Document Type” selected from the drop-down box is other than visa.</p> <p>For D/S (duration of stay) entries, see IRM 3.21.263.6.3.1 and IRM 3.21.263.6.3.4.2.3.</p>

W-7 Application Input Screen Content	Instruction
Does the Document need Translation? IRM 3.21.263.6.3.4.2.1	Choose the appropriate radio button Yes or No . If the document is in Spanish, see Exhibit 3.21.263-31 to translate. If the document is in German, see Exhibit 3.21.263-32 to translate. If you are able to understand the document, select “no.” 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.
Does the Document have a photograph? IRM 3.21.263.6.3.4.2	Choose the appropriate radio button Yes or No .
ID Number	Enter the ID number of the document if available. The passport number is titled “ <i>passport no</i> ” and usually appears in the upper right corner. 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: 1. Folio 2. CURP 3. Clave de Elector 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. 1. Acta / Partida 2. Folio / Foja 3. CRIP /CURP / Clave 4. Certificate Number
Submit ID Documentation	Click on the Submit ID Documentation button to view the W-7 Application Input Screen with the submitted information.
Cancel	Click the Cancel button and the following warning message will appear: “You will lose data on the current Screen, Would you like to continue?” • Click the “Okay” button and the system will direct you back to the ITIN Home Screen. • Click the “Cancel ”button and the system will return back to the current Screen.

3.21.263.9.3.2.2
(06-20-2024)

Reason for Submitting W-7 Entries

- (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 3.21.263-38 for a listing of common RTS acronyms and meanings. See IRM 3.21.263.9.3.2.2.3 for a listing of entries for the Remarks Field.
<p>Reason for submitting W-7 IRM 3.21.263.6.3.5.2</p> <p>See IRM 3.21.263.5.6 for additional requirements if a dependent applicant submits ONLY a passport without a DOE.</p>	<p>Enter the Reason for Submitting W-7 as listed by the applicant.</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>Reminder: Box “f” with return requires input of exception documentation Form 8233 or SSA Reject Letter or DSO Letter. See IRM 3.21.263.6.4.1 and IRM 3.21.263.9.3.2.3.</p> <ul style="list-style-type: none"> g. Dependent/spouse of a nonresident alien visa holder. h. Other: <ul style="list-style-type: none"> • If the application is a Renewal or there is a notation with an indication that the applicant is attempting to renew the TIN, Do Not enter reason code “h” and the system will Suspend S 13. • If the application is a Renewal or there is a notation with an indication that the applicant is attempting to renew the TIN, and a valid exception is being claimed continue processing. <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 3.21.263.5.6.</p> <p>DO NOT enter the Reason for Submitting W-7 and allow the application to S 13:</p> <ul style="list-style-type: none"> • When a dependent applicant does not select reason code d and does not meet the specific requirements in IRM 3.21.263.5.6. • When no reason box is checked or multiple boxes are checked <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

W-7 Application Input Screen Content	Instruction
Other	Enter the other reasons for submitting a W-7 Application 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 driver's license", select "Not valid for federal tax purposes" from the Exception drop-down box.
Exception IRM 3.21.263.5.2	<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 or foreign student receiving scholarship or fellowship). • 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 3.21.263.5.6. If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).</p>
Has the exception documentation been verified? See IRM 3.21.263.6.3.5.2.	<p>Choose the appropriate check box, Select "yes" when all of the required valid exception documentation has been provided for the exception being claimed.</p> <p>Select "no" when any of the required exception documentation is missing or invalid.</p>
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.
Relationship	Enter the relationship listed next to the U.S. citizen/resident alien name provided by the applicant in the Remarks field if reason box "d" is selected.
First name of U.S. citizen/resident alien	Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected.

W-7 Application Input Screen Content	Instruction
Middle name of U.S. citizen/resident alien	Enter the middle name of U.S. citizen/resident alien See <i>First Name of U.S. citizen/resident alien</i> above.
Last name of U.S. citizen/resident alien Note: For family packs, enter the primary's complete name (See IRM 3.21.263.6.3.5.3). Do not enter suffixes if present	Enter the last name of the U.S. citizen/resident alien. See <i>First Name of U.S. citizen/resident alien</i> above.
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. See <i>First Name of U.S. citizen/resident alien</i> above.

3.21.263.9.3.2.2.1
(08-08-2024)
Protecting Americans from Tax Hikes Act (PATH Act) - Reason Code "d" Dependent Requirements (Tax Examiners)

- (1) **Effective January 1, 2018**, Tax Examiners will document Proof of Residency in the ITIN Real Time System (RTS).
- (2) **Passport Date of Entry Radio Button on Input Screen:**
If reason for submitting Form W-7 is **d**, the dependent must prove U.S. residency unless Military Overseas or the dependent's country of citizenship is Canada or Mexico and is claimed on a tax return for tax years 2017 or earlier. For tax years beginning 2018, applicants claimed as dependents (Reason **d**) must also prove U.S. residency unless the applicant is:
 - filing their own tax return, or
 - military overseas, or
 - from Canada or Mexico and claimed for an allowable tax benefit (excluding ODC). See IRM 3.21.263.9.3.2.2.2 for more information.

If the dependent provides a passport as a stand-alone document, the passport **must** have a date of entry stamp. If no DOE stamp or the dependent doesn't provide supporting identification documents proving U.S. residency, then one of the following documents (either original or a copy certified by the issuing agency) is required to prove U.S. residency:

 - U.S. medical records OR U.S. school records showing the applicant's name and U.S. address for dependents under 6
 - U.S. school records showing the applicant's name and U.S. address for dependents under 18
 - U.S. school records, rental statements, bank statements, or utility bills showing the applicant's name and U.S. address if the dependent is age 18 or over.

3.21 International Returns and Documents Analysis

Note: A valid U.S. medical record, U.S. school record, U.S. driver's license, U.S. state ID, or U.S. visa that satisfies the supporting documentation requirements also satisfies the U.S. residency requirement.

- (3) The "Passport Date of Entry" radio button will be enabled when Reason for Applying "d" is selected. If Reason Applying "d" and the applicant is not from Canada, Mexico OR Military Overseas and the Passport Date of Entry radio button is not selected, the error message "Passport Date of Entry is blank" will appear.

Use the following table to determine entry of the "Passport Date of Entry" radio button:

If	Then
A passport is submitted as a supporting identification document and has a date of entry stamp, I-94, or I-797A	Select "Yes"
A passport is submitted as a supporting identification document and does NOT have a date of entry stamp. I-94, or I-797A	Select "No"
A passport is not submitted as a supporting identification document	Select "No"

Reminder: You must make a selection for "Passport Date of Entry".

- (4) The **Residency Documentation** drop-down field is enabled when the reason for applying "d" is selected. A residency document entry is required unless a passport is submitted with a DOE or the document does not meet the proof of U.S. residency document requirements in IRM 3.21.263.5.6.

Use the following table for **Residency Documentation** drop-down selections:

If	Then
A U. S. medical record is submitted as a supporting identification document or proof of residency.	Select U.S. Medical Record in the drop-down.
A U. S. school record is submitted as a supporting identification document or proof of residency.	Select U.S. School Record in the drop-down.
A utility bill in the applicant's name is provided as proof of residency.	Select Utility Bill in the drop-down.

If	Then
A rental statement in the applicant's name is provided as proof of residency.	Select Rental Statement in the drop-down.
A U.S. driver's license in the applicant's name is provided as proof of residency.	Select U.S. Driver's license in the drop-down.
A U.S. state ID in the applicant's name is provided as proof of residency.	Select U.S. State ID in the drop-down.
A U.S. visa in the applicant's name is provided as proof of residency.	Select U.S. Visa in the drop-down.
A bank statement in the name applicant's name is provided as proof of residency.	Select Bank Statement in the drop-down.

3.21.263.9.3.2.2.2
(09-10-2024)

**Tax Cuts and Jobs Act
(Tax Reform)**

- (1) **Effective January 1, 2018**, the deduction for personal exemptions was suspended for tax years 2018 through 2025 by the Tax Cuts and Jobs Act signed on December 22, 2017. For tax years after December 31, 2017, spouses and dependents are **NOT** eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit (ATB) or they file their own tax return. Spouses and dependents must be listed on an attached U.S. federal tax return and include the schedule or form or check the box on the return that applies to the allowable tax benefit. Dependents claimed for an allowable tax benefit must prove U.S. residency unless the applicant is a dependent of U.S. military personnel stationed overseas or the applicant is from Canada or Mexico and claimed for any allowable tax benefit except for the credit for other dependents (ODC). Dependent applicants claimed for ODC must submit proof of U.S. residency unless they are dependents of U.S. military personnel stationed overseas. An allowable tax benefit includes a spouse filing a joint return (MFJ) or a dependent claimed for Head of Household Filing Status (HOH), Qualifying Surviving Spouse Filing Status (QSS), the American Opportunity Tax Credit (AOTC), Premium Tax Credit (PTC), Child Dependent Care Credit (CDCC), or Credit for Other Dependents (ODC). If ATB is required and not met, flag the application with a pink flag and refer to the Lead for an override. See IRM 3.21.263.6.4.1, IRM 3.21.263.5.6, and Exhibit 3.21.263-30 for more information.
- (2) **Head of Household** - ITIN applicants who submit a Form W-7 based on the HOH filing status must be listed as a dependent on an attached tax return where the HOH filing status box is checked, and must be a qualifying child or a qualifying relative. A dependent applicant must prove U.S. residency unless from Canada or Mexico.

Caution: An ITIN will not be assigned or renewed for a HOH qualifying person that is not claimed as a dependent on an attached tax return. Make an entry

3.21 International Returns and Documents Analysis

such as **HOH qualifier not a dependent** if the applicant is listed as the HOH qualifying person but not listed as the taxpayer’s dependent.

- (3) **Qualifying Surviving Spouse** - ITIN applicants who submit a Form W-7 based on the QSS filing status must be listed as a dependent on an attached tax return where the QSS filing status box is checked and the relationship must be child, stepchild, son, stepson, daughter, or stepdaughter. A dependent applicant must prove U.S. residency unless from Canada or Mexico.

Caution: An ITIN will not be assigned or renewed for a QSS qualifying person that is not claimed as a dependent on an attached tax return. Make an entry such as *QSS qualifier not a dependent* if the applicant is listed as the QSS qualifying person but not listed as the taxpayer’s dependent.

- (4) **American Opportunity Tax Credit** - ITIN applicants who submit Form W-7 based on the AOTC must be listed as a dependent on an attached tax return and Form 8863. A dependent applicant of a taxpayer who claims AOTC must be a qualifying child or qualifying relative and prove U.S. residency unless from Canada or Mexico. Review Form 8863 (Part III Line 20) to verify the ITIN applicant is listed as the taxpayer’s qualifying child or qualifying relative for the AOTC.
- (5) **Premium Tax Credit** - If Form W-7 is submitted to claim PTC, then an attached tax return that lists the applicant as a dependent and Form 8962 are required. A dependent applicant of a taxpayer who claims PTC must be a qualifying child or qualifying relative and prove U.S. residency unless from Canada or Mexico.
- (6) **Child and Dependent Care Credit** - If Form W-7 is submitted to claim CDCC, then an attached tax return that lists the applicant as a dependent and Form 2441 that lists the applicant as a qualifying person in Part II are required. Proof of U.S. residency is required unless the dependent applicant is from Canada or Mexico.
- (7) **Other Dependent Credit** - If Form W-7 is submitted to claim ODC, the applicant must be listed as a dependent on an attached tax return and prove U.S. residency or be a U.S. National. (The Credit for Other Dependents (ODC) box may or may not be checked.) A dependent applicant from Canada or Mexico is **not** eligible for an ITIN if the only allowable tax benefit claimed is ODC unless they prove U.S. residency.

3.21.263.9.3.2.2.3
(09-10-2024)
Remarks

- (1) Begin all entries in this field with the date you are entering the Remarks in MMDDYY format, and end the entry with two forward slashes (/). Examples for Remarks entered on January 31, 2024, include *013124 02//* and *013124 NO ATB//*.
- (2) If instructions state the actual text for an entry to the Remarks Field and the text is in quotation marks, input the exact words shown within the quotation marks. Do not input the actual quotation marks.

Note: The table below includes Remarks for actions that are only performed by designated teams or employees.

Caution: There may be other required Comments in addition to the Remarks listing below. This section is intended to consolidate the primary reasons for

Remarks entries and does not supersede any other portion of this IRM. Review the associated IRM references to ensure the criteria for each Remark is met and all required actions are complete.

(3) Reasons for inputting Remarks include:

If...	Then...
Referring a case to the Lead to override,	update Remarks or Comments with entries pertaining to the reason for the override such as <i>no ATB, foreign adoption no DOE req, TP entitled to SSN, DECD, residency not required, expatriate, 01 valid on submission date, visa not required, reason f with return, exception 5, Palestine 01 COB COC, or foreign adoption. See IRM 3.21.263.6.3.4.2, IRM 3.21.263.6.3.5.2, IRM 3.21.263.6.3.5.13, IRM 3.21.263.6.4.1, IRM 3.21.263.6.5, IRM 3.21.263.6.9.2, IRM 3.21.263.6.9.3, IRM 3.21.263.9.3.1, IRM 3.21.263.9.3.7, IRM 3.21.263.9.3.2.2.1, IRM 3.21.263.9.3.2.2.2, IRM 3.21.263.9.3.2.5.1, and Exhibit 3.21.263-4.</i>
Return (Form 1040 series and Form 1040-NR) with only Form 1099-OID, Form 1099-A, and Form 1099-C payment documents; no FRPNNNN (4-digit number) present in the upper left-hand corner of the reviewed return; and Frivolous Filer cover sheet instructing the return be routed to Entity for IRSN assignment is present,	enter remarks such as <i>Frivolous Filer determined the return was frivolous. See IRM 3.21.263.6.3.2.</i>
Certain USCIS documentation is attached,	enter remarks such as <i>TP entitled to SSN</i> and list the submitted ID in Remarks. See IRM 3.21.263.6.3.4.2.

If...	Then...
Applicants suspend with an S 02 and request (by Form 4442 or correspondence) the return of their supporting ID,	update Remarks to show actions taken such as <i>returned valid driver's license and birth certificate per Form 4442</i> , whether ID 3.21.263.6.3.4.2.5.
The applicant attached a self-addressed stamped envelope (SASE), prepaid express mail, or prepaid courier envelope with their application,	enter a remark such as <i>SASE TO AOR</i> or <i>SASE to 222 CYPRESS AVE, BOISE CITY ID 83701</i> if the address differs from the Form W-7 mailing address. See IRM 3.21.263.6.3.4.2.5. Note: This information may be present in <i>Additional remarks</i> on the Identification Document Certification (IDC) form.
The Form W-7 has an incomplete mailing address for the applicant you are unable to perfect or the address is missing the complete address and they submitted ID that needs to be returned,	enter the disposition of the ID in Remarks. See IRM 3.21.263.6.3.4.2.5.
Entering documents into the LODO database and there is no history item in the RTS Comments Field or Remarks Field stating the documents were sent to storage,	update Remarks or Comments when the RTS status permits. Make entries such as <i>NBA DOCS IN STORAGE</i> to indicate the location of the documents. See IRM 3.21.263.6.3.4.2.6.
Documents were previously entered in LODO, a better address is NOT found, and the document was initially input into LODO less than 6 months ago,	update Remarks or Comments indicating documents were sent to storage when the application status permits. See IRM 3.21.263.6.3.4.2.6.
Exception document is incomplete or invalid,	enter the information in Remarks. Make entries such as <i>LLC EIN missing, 1D pay document is self-generated, 2A missing Form 8233, or SEVP letter not signed</i> . See IRM 3.21.263.6.3.4.3, IRM 3.21.263.5.2, and IRM 3.21.263.9.3.2.3.

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If...	Then...
The applicant's documentation supports that only a year of birth was recorded,	include a Remark that no month/day was provided for DOB. See IRM 3.21.263.6.3.5.7.
The name in Line 6f is completely different in the First or Last Name fields and no documentation to support a legal name change is attached,	enter the ITIN, the full name from Line 6f, and a brief description of the issues in Remarks. Make entries such as <i>XXX-XX-XXXX ROSE LILAC-CYPRESS, LINE 1A/6F MISMATCH W/O LEGAL DOCS</i> . See IRM 3.21.263.6.3.5.14.
An invalid Form 2848 / POA that refers to "ITIN", "W-7", or other notations designating ITIN issues in Line 3,	list the reasons such as <i>missing applicant signature</i> in the Remarks Field. See IRM 3.21.263.6.3.5.17.
A valid Form 2848 / POA is received after the original Form W-7 was processed,	enter the POA name and " <i>valid POA</i> " in the Remarks Field. See IRM 3.21.263.6.3.5.17.
An invalid Form 2848 / POA is received after the original Form W-7 was processed,	enter the reasons such as <i>missing applicant signature</i> in Remarks. See IRM 3.21.263.6.3.5.17.
Form 8821 is present,	enter " <i>Form 8821</i> " and the name of the appointee (person authorized to receive the information) in Remarks. If the form is not valid, enter Remarks such as <i>invalid Form(s) 8821</i> and the name of the appointee. See IRM 3.21.263.6.3.5.17 and IRM 3.21.263.9.3.2.11.
Today's date is within 90 days of a return ASED or RSED, and a Statute Unit clearance stamp is not present in the upper left margin of the tax return,	enter " <i>T-R-A STATUTE</i> " in Remarks. See IRM 3.21.263.6.4.1.
Perfecting an address based on a call from the CAA status phone line,	input " <i>Oral Testimony</i> " in the Remarks field. See IRM 3.21.263.6.8.3.
Working FIRPTA cases,	enter " <i>FIRPTA</i> " in Remarks. See IRM 3.21.263.6.9.1.

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If...	Then...
Working Decedent cases,	update Remarks with entries such as <i>no DOD</i> or <i>missing proof of death</i> to indicate what was missing from the application. See IRM 3.21.263.6.9.2.
Working KITA applications,	enter " <i>KITA</i> " and type of documentation attached in Remarks. See IRM 3.21.263.6.9.3 and IRM 3.21.263.6.9.3.1.
Working Form W-7 applications with a 1040-C,	enter " <i>1040C</i> " in Remarks. See IRM 3.21.263.6.9.5.
Streamline return application is suspended,	enter " <i>Streamline Return</i> " in Remarks. See IRM 3.21.263.6.9.7.
Working Undeliverables,	update Remarks or Comments to indicate whether or not a better address was found. Include the old address if the address fields have been updated. See IRM 3.21.263.6.10.4.
Working suspense inventory and there are unresolved suspense conditions,	enter any remaining issues in Remarks. Make entries such as <i>S 03</i> , <i>No ID certification</i> or <i>26 missing grades</i> . See IRM 3.21.263.6.10.5.
Working suspense inventory and a complete address change request is sent along with response to CP 566 or Form 14415 is included,	enter the old address in Remarks or Comments with entries such as <i>OLD ADDRESS 222 CYPRESS AVE, BOISE CITY ID 83701</i> . See IRM 3.21.263.6.10.5.
Working suspense inventory and an address change request sent along with response to CP 566 or Form 14415 is missing required elements,	update Remarks or Comments with entries such as <i>CORR TO ENTITY FOR 8822 POT NEW ADDRESS 222 CYPRESS AVE, BOISE CITY ID 83701</i> . See IRM 3.21.263.6.10.5.
Working correspondence inventory and all required elements for a change of address are present,	enter the old address in Comments or Remarks with entries such as <i>OLD ADDRESS 222 CYPRESS AVE, BOISE CITY ID 83701</i> . See IRM 3.21.263.6.10.8.

If...	Then...
Working correspondence inventory and a required element for an address change is missing,	update Remarks or Comments with the new address, identify the missing element, and note that the correspondence was forwarded to Entity. See IRM 3.21.263.6.10.8.
Working correspondence inventory and an incomplete Form 8822 request is received,	update Remarks or Comments with the new address, identify the missing element, and note that the Form 8822 was forwarded to Entity for processing. See IRM 3.21.263.6.10.8.
Working correspondence inventory and new supporting ID is questionable or Remarks Field shows the previous application had questionable ID and new documentation is questionable,	update Remarks with entries such as <i>birth certificate still questionable</i> or <i>17 still questionable</i> . See IRM 3.21.263.6.10.8.
Working correspondence inventory, Form 2848 / POA is received after initial Form W-7 processing, and this was not one of the system-identified conditions preventing assignment,	treat the POA as information only. Enter POA name in Remarks. See IRM 3.21.263.6.10.8.
Working correspondence inventory and Form 4442 is attached,	record clear comments in the Remarks or Comments to show what actions were taken or not taken from the Form 4442. See IRM 3.21.263.6.10.8.
Working SRT re-work and document is determined not to be QID,	enter " <i>Secondary Review- determined document not QID</i> " into Remarks. See IRM 3.21.263.6.10.9.
Working SRT re-work,	enter the applicable statement in Remarks for IAPs - " <i>Secondary Review - determined application does not match IAP 20XX-XXX</i> " or " <i>Secondary Review - determined application matches IAP 20XX-XXX</i> ". See IRM 3.21.263.6.10.9.

3.21 International Returns and Documents Analysis

If...	Then...
Applications contain Palestine, Palestinian Territory, or the issuing agency is Palestinian Authority and the application suspends due to the presence of this unrecognized country in the following fields: supporting document country, mailing address country, foreign address country, COB, COC, or Line 6d issuing country,	enter applicable Remarks such as <i>Palestine 01 Line 2 Line 3 COB COC Line 6d</i> for fields where the "ZZ - Country Not Recognized" code was used or the field was left blank. See IRM 3.21.263.6.4.1, IRM 3.21.263.9.3.2.1, IRM 3.21.263.9.3.2.5.4, IRM 3.21.263.9.3.2.6.4, IRM 3.21.263.9.3.2.7, and IRM 3.21.263.9.3.2.8.
A tax return is attached but DOE is after the tax return year,	enter " <i>DOE after year of tax return</i> " in Remarks. See IRM 3.21.263.9.3.1.
Form 1040-PR or 1040-SS is attached,	enter " <i>Form 1040-PR</i> " or " <i>1040-SS</i> " in Remarks. See IRM 3.21.263.9.3.1.
Additional original / CCIA ID provided beyond the documentation requirements or not on the list of thirteen,	enter the corresponding document code or description in Remarks. Make entries such as <i>Passport, 17, marriage license received, Driver's Privilege Card or Permit</i> . See IRM 3.21.263.6.3.4.2 and IRM 3.21.263.9.3.2.1. Note: This information may be present in <i>Additional remarks</i> on the Identification Document Certification (IDC) form.
Authenticated original or CCIA documents are submitted by a CAA and entered in the Supporting Documentation Table as CAA-Reviewed,	enter the corresponding document code or description in Remarks. Make entries such as <i>Passport, 17, or CAA sent original 01</i> so that it is clear that the original / CCIA CAA-Reviewed document was received. See IRM 3.21.263.9.3.2.1.
"None of the Above" is selected for copies of ID scanned into the Correspondence Imaging Inventory (CII) or a tax return is attached with SEVIS forms and copies of ID,	enter the reason for this selection in Remarks. See IRM 3.21.263.9.3.2.1.

If...	Then...
	update Remarks with why the ID applicable. See IRM 3.21.263.9.3.2.1.
The passport has a signature field but is not signed,	enter <i>passport not signed</i> in Remarks. See IRM 3.21.263.9.3.2.1.
A visa is required for the application and Line 6c information does not auto-populate because the Visa type is not in the drop-down list of valid visas for ITIN,	enter the visa information in Remarks. See IRM 3.21.263.9.3.2.1 and Exhibit 3.21.263-4.
U.S. citizen/resident alien relationship is provided by the applicant on Form W-7 and Reason Box "d" is selected,	enter the relationship in Remarks. See IRM 3.21.263.9.3.2.2.
The applicant is listed as the HOH or QSS qualifying person but is not listed as the taxpayer's dependent,	enter a remark such as such as <i>HOH or QSS qualifier not a dependent</i> . See IRM 3.21.263.9.3.2.2.2.
An Exception 2 applicant is an F-1, J-1, or M-1 visa holder, there is no SSA reject letter attached, and the only information embedded in the DSO / RO letter is the award information,	enter " <i>SSA reject letter is missing</i> " in Remarks. See IRM 3.21.263.9.3.2.3.
A 2nd address is present and not entered in RTS address lines,	enter that address in Remarks with entries such as <i>2 addresses; 2nd address is 222 CYPRESS AVE, BOISE CITY ID 83701</i> . See IRM 3.21.263.9.3.2.5.1.
A complete address is not found for Line 2 or Line 3,	enter " <i>mailing address needed</i> " in Remarks. See IRM 3.21.263.9.3.2.5.1.

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If...	Then...
The applicant has a complete and valid mailing address but the foreign address is for a country not on the drop-down list,	enter the foreign address in Remarks. See IRM 3.21.263.9.3.2.6.4. Exception: If the foreign country is Palestine, enter the address but capture the country in Remarks.
RTS will not allow a Not Found Office Code selection and generates a prompt to change the Submission Source to Applicant Direct,	put the EIN and Office Code in Remarks so the missing information is captured. See IRM 3.21.263.9.3.2.10.
The Certificate of Accuracy (COA) is invalid,	enter the reasons it is invalid in Remarks. Make entries such as <i>COA - unauthorized signature</i> or <i>COA - required copies missing</i> . See IRM 3.21.263.4.2 and IRM 3.21.263.9.3.2.10.
Applicant signed for themselves and attached a valid Form 2848 / POA,	treat the POA as information only. Enter POA name in Remarks. See IRM 3.21.263.9.3.2.11.
A parent has signed for a minor applicant but attached a valid POA,	treat the POA as information only. Enter POA name in Remarks. See IRM 3.21.263.9.3.2.11.
Reason Code Boxes “d” or “e” are checked with an APO / FPO address or military ID card and the application is in Suspense or Reject due to missing required documentation,	update Remarks with the applicant’s entire mailing and foreign addresses; CAA name, EIN, and office code (if present); and Remarks indicating that Form 14415 or Form 14413 was sent and why. See IRM 3.21.263.9.3.4.
Applicant has a Potential Work Authorization Visa and proof of non-work status or SSA denial letter is present,	enter the proof in Remarks. See Exhibit 3.21.263-4.

3.21.263.9.3.2.3
(05-24-2021)

**Exception
Substantiating
Documentation Entries**

- (1) Use the table below to input the exception documentation.

W-7 Application Input Screen Content	Instruction
Add document	Click on the “Add Document” button to enter documentation information for the applicant
Edit	This is enabled once a document has been entered and submitted by the user
Remove	Click this link found on the W-7 Application Input Screen to remove a document from the Exception/Evidence Substantiating Documentation Table.
Back to Top	Click on the link and return to the top of the page.

W-7 Application Input Screen Content	Instruction
Document Type	<p>Choose one of the following from the drop-down box:</p> <ul style="list-style-type: none"> • Form 8233 • SSA reject letter (also called SSA denial letter) or DSO letter <p>Note: If applicant is claiming Exception 2 (including SEVP), select Form 8233 if a SSA reject letter or DSO letter is attached to prevent R 07.</p> <p>Reminder: SSA denial letter is not required for F-1, J-1, M-1 visa holders if DSO/RO letter states applicant will not be securing employment in the U.S. or receiving income from personal services. Select "SSA Reject letter" when the DSO/RO or SEVIS certificate states this. If only the award information is imbedded in the DSO/RO letter, select "Letter from Education Institute" and input in the Remarks Field "SSA reject letter is missing."</p> <ul style="list-style-type: none"> • Loan commitment letter from a financial institution • Home mortgage loan • Asset generates income subject to information reporting (IRP) or withholding (WH) requirements such as from a financial institution) • Employment letter • Partnership agreement with EIN or evidence the partnership is conducting business in U.S. • Form 8288 Series • Copy of the contract of sale of real property • Letter from Education Institute. Select this when the SSA denial information or reference to honoraria payment is located within the letter from the DSO/RO. Also select SSA Reject letter when appropriate. • Letter from Financial Institute • Form W-8 series • Form W-9 • Employer Corporate Letter • Other Document Type <p>Documentation submitted by the applicant will only be entered to the Exception/Evidence Substantiating Documentation window if it is documentation required to support the exception being claimed.</p> <p>Exception: 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 the same certification as the passport under RTS Supporting Identification Document table.</p>
Other	<p>Enter the description of <i>Other</i> when selected from the <i>Document Type</i> drop-down box. Examples include the required SEVIS letter and any required attachments such as I-20, DS 2019, etc.</p>

W-7 Application Input Screen Content	Instruction
Does Applicant Name Match Documentation?	Choose the appropriate radio button Yes or No . <ul style="list-style-type: none"> Select “yes” when the name matches. Select “no” when the name does not match.
Is the Documentation Valid?	Choose one of the following from the drop-down box: <ul style="list-style-type: none"> Yes, viewed documents No, viewed documents Select “No, viewed documents” when a required document is provided but is missing specific criteria (e.g., EIN is missing from a partnership agreement, signature is missing from financial institution letter, SEVP letter or application is incomplete, for example, is not dated or signed, I-20 is missing). Update the Remarks Field.
Submit Exception Document	Click on the Submit Exception Document button to add exception document information to the W-7 Application Input Screen
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?” Click the Okay button and the system will direct you back to the ITIN Home Screen. Click the Cancel button and the system will return back to the current Screen.

3.21.263.9.3.2.4
(07-20-2016)

Lines 1a and 1b, Name Entries

(1) Use the table below to input the applicant’s name.

W-7 Application Input Screen Content	Instruction
Applicant Legal First Name	Enter the First Name from Form W-7. If applicant enters two names as the first name, whether or not they are hyphenated, enter both names separated by a space as the first name. For example, John Michael or John-Michael would both be entered as “John Michael”. Leave the first name blank if substantiated by the documentation or if entries such as first name unknown (FNU) is written on the Form W-7.
Applicant Legal Middle Name	Enter the Middle Name from Form W-7.

W-7 Application Input Screen Content	Instruction
<p>Applicant Legal Last Name</p> <p>See IRM 3.21.263.6.3.5.3.</p> <p>If only a single name is listed on the entries for line 1a, enter that single name as the last name. If the only entry for line 1a is a series of names listed in one text box (such as the first name box), consider this a single name and enter the series of names as the last name.</p>	<p>Enter the last name information as written, including hyphens and spaces. Examples include:</p> <ul style="list-style-type: none"> Last name Li-Wolf is entered as “Li-Wolf” Last name De La Poodle is entered as “De La Poodle” <p>If an apostrophe is present in the last name, do NOT enter the apostrophe or a space in its place. For example, if the last name is O’Spruce, enter it as “OSpruce”.</p>
Applicant Legal Suffix	Enter any addition to last name such as I, II, Jr or Sr.
<p>Applicant First Name at Birth</p> <p>See IRM 3.21.263.6.3.5.4.</p>	If an entry is present on Line 1b, enter the first name in RTS.
Applicant Middle Name at Birth	If an entry is present on Line 1b, enter the middle name in RTS.
Applicant Last Name at Birth	If an entry is present on Line 1b, enter the last name in RTS.
Applicant Suffix at Birth	Enter any addition to last name such as I, II, Jr, or Sr.

3.21.263.9.3.2.5
(01-01-2021)

Line 2 Applicant Mailing Address Entries

- (1) The Applicant Current Mailing Address allows for the entry of up to two address lines to RTS. See IRM 3.21.263.6.3.5.5 and see IRM 3.21.263.6.3.5.6 for additional information. For all address lines:

- Each field allows a maximum of 35 alpha and numeric characters.
- Use only standard United States Postal Service (USPS) abbreviations when entering a domestic (United States, its possessions and territories, and U.S. military, e.g., APO, FPO, and DPO.) address. See Exhibit 3.21.263-13.
- For domestic (U.S.) addresses only, suffixes for numbered streets (st, nd, rd, th) can be added or corrected. For instance, **123 W 38 Rd** can be entered as **123 W 38th Rd**.
- Enter “and” in place of the ampersand (&).
- Only the special character back slash (\) is allowed. Use the back slash (\) in place of any slash (/) located in the address.

- Hyphens are used in all address line entries except for city or zip code such as **12-34 Spruce St** or **Apt C-101**. Replace all other punctuation marks and special characters with a space.
 - Do not enter consecutive spaces. Enter only one (1) space between entries.
 - If no entries are made in these fields, reject code R 98 generates and a notice is not sent.
- (2) If the “Names” search screen appears after submitting an application, check the mailing address:
- Click “Back”.
 - Check for abbreviations in the city. If present, spell out the city name. For example, “Ft Worth” should be changed to “Fort Worth.”
 - Check for typographical errors and format issues in the city, state, zip field of Line 2 by comparing to Form W-7, tax returns, Form W-2s, envelopes, etc. “Lagrange, GA” may be written incorrectly as “La Grange” or vice versa. If typographical errors are found, enter corrections to RTS and re-submit.
 - If an error message for city/zip mismatch appears after following the above procedures, check *USPS.com* for the “preferred city name” and correct if necessary.

3.21.263.9.3.2.5.1
(08-08-2024)

**Line 2 Street Address
Entries**

- (1) Use the table below to enter the street address information from the Form W-7 line 2.

If...	Then...
<p>The address on Line 2 is less than 35 characters,</p>	<p>Enter the address in the <i>Address 1</i>.</p> <p>Caution: Private mailbox (PMB) addresses are not acceptable as they are the address for a private mailbox company, not an individual. For example, 123 Oak Street PMB 15, Boise City ID 83701 is not an acceptable address. Use the rules below to enter another complete domestic P.O. Box or address from the tax return, if available. If no valid address can be found, enter the full PMB address and flag the case for the lead to override to S 05.</p> <p>Exception: For primary applications with reason code "c", flag for lead to override to S 23 (spouse and dependents will generate S 25).</p>
<p>The address on Line 2 is more than 35 characters,</p>	<p>Use <i>Address 1</i> for additional information such as the building name, in-care-of (c/o) name, PO Box, apartment number, etc. Enter the physical (street) address in the <i>Address 2</i> field.</p> <p>Caution: the street address must appear directly above the city, state, and zip code lines.</p>

If...	Then...
Two addresses are present on Line 2,	<p>Check the tax return.</p> <p>If only one address is present on the return and it matches one of the Form W-7 addresses, enter that matching address.</p> <p>If both are present, enter the first address from the Form W-7 using the previous procedures (above).</p> <p>If no tax return is attached, enter the first address from the Form W-7.</p> <p>Whenever a 2nd address is present and not entered, record that address in the Remarks Field with entries such as 2 addresses; 2nd address is 222 CYPRESS AVE, BOISE CITY ID 83701.</p>
A P.O. Box and street address are present on Line 2,	<p>Check the tax return. If only one of the addresses is present on the return, enter that address; If both addresses are present or of no tax return is attached, enter the P.O. Box.</p> <p>Whenever a 2nd address is present and not entered, record that address in the Remarks Field with entries such as 2 addresses; 2nd address is 222 CYPRESS AVE, BOISE CITY ID 83701.</p>
An in-care-of name is on Line 2,	<p>Enter the name following in-care-of (c/o) as "c/o name" in <i>Address 1</i>.</p> <p>Enter the street address in <i>Address 2</i>.</p>
In-care-of (c/o) is in front of a street address or a business name on Line 2,	<p>Omit in-care-of or c/o.</p> <p>Enter the address based on the number of characters.</p> <p>If a business name is present, enter it in Address 1 and the street address in Address 2.</p>

If...	Then...
Line 2 is blank or has an incomplete address,	Check Line 3 of Form W-7 for an address. If Line 3 has a complete address, enter the address from Line 3 to both the current mailing address and foreign mailing address sections.
Line 2 contains a foreign address,	Enter the address as shown on Line 2 of Form W-7 if there is no domestic address on Line 3. Enter in Line 2 the Line 3 address if it is a domestic address.
A complete address is not present on Line 2 or Line 3 for primary or secondary W-7 applicants who are also the primary and secondary names on the tax return but the attached tax return has a complete address,	Enter that address. Be alert for missing apartment numbers. See IRM 3.21.263.6.3.5.5 and IRM 3.21.263.6.3.5.6.
A complete address is not present on Line 2 or Line 3 for dependent applicants but the birth certificate clearly establishes a parent-child relationship between the dependent and the primary or secondary taxpayer listed on the tax return,	Enter the address from the tax return.
The above procedures were followed and a complete address is not found for Line 2 or Line 3 (see also IRM 3.21.263.6.3.5.5 and IRM 3.21.263.6.3.5.6),	Leave the Mailing address fields blank. Enter "Mailing address needed" in remarks. Leaving fields Address 1 and Address 2 blank will result in a reject (R 98).

3.21.263.9.3.2.5.2
(01-21-2015)
Line 2 City Entry

- (1) This field allows a maximum of 35 alpha characters only.
- (2) Enter the applicant's city as shown on Line 2.

If...	Then...
The city name contains numerics or digits,	Enter the numeric as text in the <i>City</i> field. (e.g., 1000 Oaks is entered as Thousand Oaks).

If...	Then...
The city name is abbreviated and contains less than three characters,	Enter the full name of the city in the <i>City</i> (e.g., LA is entered as Los Angeles).
The mailing address is an "APO", "FPO", or "DPO",	Enter "APO", "FPO", or "DPO" in the <i>City</i> field.

3.21.263.9.3.2.5.3
(08-08-2013)

Line 2 State Entry

- (1) This field is used to enter a valid U.S. state abbreviation (or a foreign province) provided on Line 2.
- (2) Follow the instructions below:

If...	Then...
A U.S. state is present,	Enter the appropriate state abbreviation in <i>State/Province</i> field. See Exhibit 3.21.263-14.
A province is present in a foreign address,	Enter the province name or abbreviation in the <i>State/Province</i> field. For Canadian and Mexican provinces, see Exhibit 3.21.263-16 and Exhibit 3.21.263-17.
The address is a "APO", "FPO", or "DPO",	For the <i>State/Province.</i> , enter as shown; <ul style="list-style-type: none"> • "AA" for Armed Forces in the Americas (except Canada) • "AE" for Armed Forces in Europe, Africa, Canada, Middle East • "AP" for Armed Forces in the Pacific

3.21.263.9.3.2.5.4
(08-08-2024)

Line 2 Country Entry

- (1) This field identifies the country for the mailing address shown on Line 2.
- (2) Select the appropriate country from the drop-down box.

Exception: If the country listed is Palestine, enter the address but leave the country blank and enter Remarks such as *Palestine Line 2*. This will generate an S 04 and/or an S 23 that will require an override regardless of the outcome of the application. Team Leads will elevate to the embedded ITIN Operation Analyst after the override is completed.

- 3.21.263.9.3.2.5.5
(06-01-2016)
Line 2 Zip Code Entry

(1) Enter the FIRST FIVE DIGITS of the zip code from the Form W-7. This field will be disabled if a country other than the U.S. is selected as the applicant current mailing country.
- 3.21.263.9.3.2.5.6
(04-25-2013)
Line 2 Postal Code Entry

(1) This field will be disabled if the U.S. is selected as the applicant current mailing country.
(2) Enter the postal code if provided on Line 2.
- 3.21.263.9.3.2.6
(01-01-2021)
Line 3 Foreign (non-U.S.) Address Entries

(1) The Applicant Foreign Address allows for the entry of up to two address lines. See IRM 3.21.263.6.3.5.6.
(2) Each field allows a maximum of 45 alpha and numeric characters.
(3) Enter “and” in place of the ampersand (&).
(4) Only the special character back slash (\) is allowed. Use the back slash (\) in place of any slash (/) located in the address.
(5) Replace all punctuation marks and other special characters (such as %, -, and ') with a space. If hyphen is present on Line 3 (Foreign non-US.) address, replace with a space.
(6) Do not enter consecutive spaces. Enter only (1) space between entries.
(7) Do not use USPS abbreviations when entering a foreign address.
(8) If unable to determine the components of a foreign address (for example, street address, city, state/province), enter the address in the order listed on Form W-7.

- 3.21.263.9.3.2.6.1
(06-20-2024)
Line 3 Foreign Street Address Entry

(1) Enter the foreign address from Line 3 of Form W-7 as instructed below:

If...	Then...
The address on Line 3 is less than 45 characters,	Enter the address in <i>Address 1</i> field.
The address on Line 3 is more than 45 characters,	Use <i>Address 1</i> and Address 2 fields to capture the foreign address information. RTS will correctly generate as Suspense Code 05 whenever a PO Box is entered in a foreign address. ONLY for middle eastern countries with just a Post Office Box (POB) address, spell out the words Post Office Box for RTS to accept the address.
An “in-care-of” name is on Line 3,	Enter as c/o . RTS will correctly generate as Suspense Code 05 whenever a c/o is entered in a foreign address.

If...	Then...
<p>Line 3 is blank or does not have a complete address and:</p> <ul style="list-style-type: none"> Reason for applying is box “b”, AND Complete foreign address is on line 2, 	<p>Enter the foreign address from Line 2. For all other cases, enter only the foreign country for Line 3. See IRM 3.21.263.9.3.2.6.4.</p>

3.21.263.9.3.2.6.2
(04-25-2013)
Line 3 Foreign City Entry

- (1) Enter the foreign city as shown on Line 3 of Form W-7 in the *City* field.
- (2) If a city cannot be determined, enter the address in the order listed on Form W-7.

3.21.263.9.3.2.6.3
(04-25-2013)
Line 3 Foreign State/Province Entry

- (1) Enter the foreign state or province from line 3 of Form W-7 in the *State/Province* field. For Canadian provinces, see Exhibit 3.21.263-16. For Mexican provinces, see Exhibit 3.21.263-17

Caution: If RTS does not accept a two-letter abbreviation in this field, enter a space between the two letters. For example, enter the India state abbreviation “AP” as “A P.”

- (2) If a state or province cannot be determined, enter the address in the order listed on Form W-7.

3.21.263.9.3.2.6.4
(06-20-2024)
Line 3 Foreign Country Entry

- (1) Select the foreign country from the drop-down box.
- (2) The foreign address is a required entry. At a minimum, the foreign country must be entered.

Caution: If the applicant has a complete and valid mailing address but the foreign address is for a country not on the drop-down list, do not make an entry in this field but enter the foreign address in the Remarks Field.

Exception: When the country provided is Palestine, capture all foreign address elements in the Line 3 entry except for the country and enter Remarks such as *Palestine Line 3*. This will generate suspense code S 04 that will require an override regardless of the outcome of the application unless the Reason for Applying is “b” and other required address elements are missing.

- (3) If a foreign country is not shown on Line 3, select a country in the following priority:
 - Form W-7, Line 2 (if foreign address)
 - Attached identification documentation
 - Line 6a, Country of Citizenship
 - Line 4, Country of birth

- 3.21.263.9.3.2.6.5
(04-25-2013)
Line 3 Foreign Postal Code Entry
- (1) Enter the postal code from Line 3 of Form W-7 in the *Postal Code* field.

(2) If a postal code cannot be determined, enter the address in the order listed on Form W-7.

- 3.21.263.9.3.2.7
(06-20-2024)
Lines 4, 5, 6a, 6b and 6c Date of Birth (DOB), Country of Birth (COB), Country of Citizenship (COC), Visa Entries
- (1) Use the table below to enter the data from these Form W-7 lines to RTS.

W-7 Application Input Screen Content	Instruction
Applicant Date of Birth (DOB) IRM 3.21.263.6.3.5.7	Enter applicants date of birth using U.S. (MMDDYYYY) format. MM=1 to 12 DD= 1 to 31 If found to be in a format other than U.S., then perfect before entering. Example: British format = DD/MM/YYYY April 26,1954 = 26041954 Note: If any of the 3 fields (MM, DD or YYYY) are all zeros, leave the DOB blank for S 06 to generate.
Applicant Date of Death (DOD) IRM 3.21.263.6.9.2	Enter applicants date of death using U.S. MMDDYYYY format. MM=1 to 12 DD= 1 to 31 Attached documentation (death certificate etc.) may be helpful in determining the applicant's DOD. If found to be in a format other than U.S., then perfect before entering. Example: British format = DD/MM/YYYY April 26,1954 = 26041954

W-7 Application Input Screen Content	Instruction
Applicant Country of Birth (COB)	<p>Choose applicant's country of birth from the drop-down box. See Exhibit 3.21.263-15.</p> <ul style="list-style-type: none"> • Enter "BM" for Burma when Myanmar is listed • Enter "GM" for Germany if the specific country part is not listed • Enter "RS" for Russia if the specific country part is not listed • Enter "UK" for United Kingdom when Scotland, Wales, or Northern Ireland is listed <p>Caution: If country is not listed on the drop - down list, make no entry.</p> <p>Exception: When Palestine is the COB, select code "ZZ - Country Not Recognized" in the drop-down and enter Remarks such as <i>Palestine COB</i>. This will generate an S 17 suspense code that will require an override regardless of the outcome of the application.</p>
Applicant State/Province of Birth See Exhibit 3.21.263-31, Common Spanish Words and Exhibit 3.21.263-32, Common German Words	<p>Enter the applicant's state/province of birth. For Canadian provinces, see Exhibit 3.21.263-16. For Mexican provinces, see Exhibit 3.21.263-17.</p> <ul style="list-style-type: none"> • Enter "DF" for Distrito Federal when Mexico City or CDMX is listed

W-7 Application Input Screen Content	Instruction
Applicant Gender	<p>Choose Male or Female Enter based on the following:</p> <ul style="list-style-type: none">• If no box is checked, enter gender based on ID.• If both boxes are checked, enter gender based on ID.• If one box is checked, but does not match ID, leave blank.• If unable to determine, leave blank. <p>Reminder: If gender other than male or female is notated on Form W-7 or the ID, take no action. See IRM 3.21.263.6.3.5.8.</p>

W-7 Application Input Screen Content	Instruction
Applicant Country of Citizenship (COC)	<p>Choose applicant country of citizenship from the drop-down box. See Exhibit 3.21.263-15.</p> <p>Enter based on the following:</p> <ul style="list-style-type: none"> • Enter BM for Burma when Myanmar is listed • Enter GM for Germany if the specific country part is not listed • Enter RS for Russia if the specific country part is not listed • Enter UK for United Kingdom when Scotland, Wales, or Northern Ireland is listed • If no country is listed and information is not available on a passport, make no entry. • If country is not listed on the drop-down list, make no entry. <p>Exception: When Palestine is the COC, select code“ ZZ - Country Not Recognized” in the drop-down and enter Remarks such as <i>Palestine COC</i>. This will generate an S 18 suspense code that will require an override regardless of the outcome of the application.</p> <ul style="list-style-type: none"> • If different from information on passport, enter information from passport.
Applicant Other Country of Citizenship	If applicant has dual citizenship, then choose additional country of citizenship from the drop-down box.
Applicant Foreign Tax ID	Enter Foreign Tax Identification Number if provided by the applicant.
Visa Classification drop-down Box	This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.
Visa ID Number	This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.

W-7 Application Input Screen Content	Instruction
Visa Expiration Date	<p>The date is in MMDDYYYY format. Values are 1 to 31.</p> <p>This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.</p>

3.21.263.9.3.2.8
(06-20-2024)

Line 6d Identification Documents Entries

- (1) Enter these fields only if the information is on the Form W-7 application and the document type has not been entered in RTS in the Supporting Identification Documentation Table.
- (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.
"driver's license/state ID" check box	Select either a driver's 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	<p>Choose the issuing country of the documentation.</p> <p>Note: If the issuing country is Palestine or the issuing agency is the Palestinian Authority, select code "ZZ - Country Not Recognized" and enter Remarks such as <i>Palestine Line 6d</i>. This will generate an S 11 and an override will be required to remove this suspense code regardless of the outcome of the application.</p>

W-7 Application Input Screen Content	Instruction
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	<p>Enter the U.S. Entry Date using MMDDYYYY format. Apply the following rules where applicable:</p> <ul style="list-style-type: none"> • If not provided by the applicant, leave blank. • If incomplete on Form W-7 but a year and month is present, enter in 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 dependent applicant submits a passport without a DOE as a stand-alone document and it meets the criteria in IRM 3.21.263.5.6, 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.

3.21.263.9.3.2.9
(05-31-2018)

**Lines 6e, 6f and 6g,
ITIN/IRSN, Name under
which it was issued and
School Entries**

(1) Use the table below to make entries from these Form W-7 lines.

Form W-7 Line	W-7 Application Input Screen Content	Instruction
6e	Previously Assigned ITIN or IRSN	Choose one of the following from the drop-down box: <ul style="list-style-type: none"> • Yes, ITIN • Yes, IRSN • Yes, Both • No, Do Not Know No RTS entry is required if line 6f is blank.
6f	Individual Taxpayer Identification Number (ITIN)	Enter the Individual Taxpayer Identification Number (ITIN).
6f	Internal Revenue Service Number (IRSN)	Enter the Internal Revenue Service Number (IRSN).
6f	First Name under which it was issued	Enter the first name under which either ITIN, IRSN or both were used. If an ITIN, IRSN, or Both were issued, enter the first name under which either were issued into the designated field. Include First Name under which it was issued if present on a separate sheet of paper attached to or associated to the Form W-7. Edit and enter FNU on line 6f first name field for applicants who do not have a first name per the Form W-7, Identification Documents or Potential Duplicate Screen. This will allow the application to renew.

Form W-7 Line	W-7 Application Input Screen Content	Instruction
6f	Middle Name under which it was issued	Enter the middle name under which either the ITIN, IRSN or both were used. If an ITIN, IRSN or Both were issued, enter the middle name under which either were issued into the designated field. Include Middle Name under which it was issued if present on a separate sheet of paper attached to or associated to the Form W-7.
6f	Last Name under which it was issued	Enter the last name under which either the ITIN, IRSN, or both were used. If a ITIN, IRSN or Both were issued, enter the last name under which either were issued into the designated field. Include Last Name under which it was issued if present on a separate sheet of paper attached to or associated to the Form W-7.

Form W-7 Line	W-7 Application Input Screen Content	Instruction
6g	Name of College/ University or Company	<p>Enter the name of the college, university, educational institution (including high school) or research institution or company provided by applicant. Enter if provided by the applicant and reason box "f" is checked. When reason for applying f is selected, the name of the college, university, educational institution (including high school) or research institution the state, and the length of stay are required.</p> <p>Reminder: Check all documents, such as the DSO letter, Form 8233, W-8 BEN etc., for this information. See IRM 3.21.263.6.3.1.</p>
6g	City	<p>Enter the city of college/ university or company. Enter if provided by the applicant and reason box "f" is checked, otherwise leave blank.</p>
6g	Length of Stay	<p>Enter the length of stay if provided by the applicant and reason box "f" is checked, otherwise leave blank.</p>
6g	State	<p>Select state of college/ university, or company from the drop-down box. Enter if provided by the applicant and reason box "f" is checked, otherwise leave blank.</p>

Form W-7 Line	W-7 Application Input Screen Content	Instruction
6g	Search AA IRM 3.21.263.9.8.2	Click on this button to review specific AA information.

3.21.263.9.3.2.10
(08-08-2024)

**Acceptance Agent (AA)
Submission Information
Entries**

- (1) Use the table below to make entries from the “**Acceptance Agent’s Use ONLY**” area of the Form W-7.

W-7 Application Input Screen Content	Instruction
AA Date Signed	Enter date signed in MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31
AA EIN	Enter the AA’s EIN. Caution: Prior to entering the application in RTS, research ESAM to determine if the Responsible Party listed on the Form W-7(COA) is listed on an active Office Code, on an approved agreement, with a completed Location Application Status under the indicated EIN. See IRM 3.21.263.6.3.5.20. If the EIN is not found in RTS, change the Submission Source to <i>Applicant Direct</i> and put the EIN and Office Code in Remarks so the missing information is captured.

W-7 Application Input Screen Content	Instruction
AA Office Code	<p>When the user enters the AA's EIN, RTS will auto populate the AA's office code drop-down box. Select the office code indicated on the Form W-7(COA), Form W-7, or based on research per IRM 3.21.263.6.3.5.20.</p> <p>If the office code is not available in the drop-down, select "Not Found" in RTS. If RTS will not allow a "Not Found" selection and generates a prompt to change the Submission Source to Applicant Direct, make the change and put the EIN and Office Code in Remarks so the missing information is captured.</p> <p>Reminder: A document is only considered CAA Reviewed if the Submission Source is CAA, the CAA is allowed to authenticate the document type, and a Form W-7(COA) is present.</p>
AA Company Name	This is systemically generated when the AA's office code is entered.
AA Legal Name	This is systemically generated when the AA's office code is entered.
AA Title	This is systemically generated when the AA's office code is entered.
AA Phone Number	This is systemically generated when the AA's office code is entered.
AA Fax Number	This is systemically generated when the AA's office code is entered.

W-7 Application Input Screen Content	Instruction
<p>Valid CAA Certificate of Accuracy attached?</p> <p>Note: This field is automatically disabled if the submission source on the Preliminary W-7 Input Screen is Acceptance Agent.</p>	<p>Choose one of the following</p> <ul style="list-style-type: none"> • Yes or • No <p>Note: To determine if the COA is valid and signed by an authorized representative/responsible party, check the ESAM record to ensure that the Office Code is active, the Agreement is approved, the Location Application Status is completed, and the signer is listed as a responsible party in the Authorized User(s) section:</p> <ul style="list-style-type: none"> • Select "Yes" if the COA meets requirements • Select "No" if the COA does not meet requirements such as the CAA signature is not valid (see IRM 3.21.263.4.2) or the required supporting identification documents are not attached and capture the invalid or missing information in the Remarks Field. See IRM 3.21.263.6.3.4.2. <p>Note: No action is required for additional supporting ID that is not needed to meet the ID requirements. This additional ID does not impact the COA and does not require input in the Supporting Documentation Table. For example, a valid passport and an expired national ID card are attached. The valid passport is the only ID needed. Do not consider or enter the expired national ID card.</p>

3.21.263.9.3.2.11
(01-01-2021)

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

**Application Signature
Entries**

W-7 Application Input Screen Content	Instruction
<p>Applicant Signature</p> <p>Note: Form 8821, Tax Information Authorization cannot 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.</p> <p>Reminder: If applicant signed and attached a valid POA, treat the POA 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 Field.</p>	<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 cannot be determined by supporting documentation, select "None". Select "None" when the signature is faxed, photocopied, stamped, or electronic. See IRM 3.21.263.6.3.5.16.</p> <p>Exception: Faxed signatures are acceptable ONLY for applications faxed from gaming officials or designated TAC offices submitting a Form W-7 application packet with Form 1040-C for processing. See IRM 3.21.263.6.9.4 and IRM 3.21.263.6.9.5.</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 in RTS.</p> <p>If the parent's name is present on Form W-7 but not legible, enter "not legible" or "illegible" in the delegate field.</p> <p>If the application is TAC or CAA reviewed and the name is not legible, accept the parent's 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, stepparent, stepchild, stepbrother, or step-sister). See IRM 3.21.263.6.3.5.17. 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>

W-7 Application Input Screen Content	Instruction
Date Signed	<p>Enter the date signed in MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31 If the application was not dated, 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 applicant's 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>
<p>Delegate Name</p> <p>Caution: Do NOT enter a delegate name until it is substantiated.</p>	<p>Enter the name of the parent or delegate appointed by the applicant. If parent was selected, name was not typed in the delegate box and correct name cannot 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" or "illegible" in the delegate field.</p>

W-7 Application Input Screen Content	Instruction
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>If the relationship is specified and there is no evidence to the contrary, specify the relationship in 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>
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 Potential Duplicate screen • If all business rules and validations passed, the system will direct you to the Temporary W-7 Status Screen. • 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 "IDRS Names Research Results" 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.

3.21.263.9.3.3
(03-02-2022)

W-7 Potential Duplicate Screen

- (1) This ITIN RTS Screen alerts you to potential duplicate ITIN assignment. A review of the potential duplicate listed is required before a new ITIN is assigned. When processing a renewal application, the Potential Duplicate Screen will display when the system has identified that an application containing the same first and last name, date of birth and country of birth has been processed with a different ITIN than the applicant provided on 6f. See IRM 3.21.263.6.3.5.14.
- (2) The access for the W-7 Potential Duplicate Screen is systemic. See Exhibit 3.21.263-25 When you click the Submit button on the W-7 Application Input Screen, the system will automatically run all validations and indicate if duplicate W-7 records are identified in the database.
- (3) The content of the W-7 Potential Duplicate Screen includes the following:

W-7 Potential Duplicate Screen Content	Description
DLN	Click on the DLN hyper link to display a (read-only) application record.
Back	Click on the Back button to return to the previous Screen.
Duplicate	Allows the user to confirm if the application record is a duplicate record.
Not a Duplicate	Allows users to return back to the Temporary W-7 Status Screen.

- (4) Use the table below to work cases listed on potential duplicate screen.

If	Then
The ITIN name, DOB and COB on the potential duplicate page is the same as ITIN name, DOB and COB on the W-7 on 6f and review of the DLN indicates it is the same applicant,	<ol style="list-style-type: none">1. Select the check box to the left of the DLN2. Select Not a Duplicate button
There are multiple rows and an ITIN on the potential duplicate page is different than the ITIN on 6f and review indicates one or more is the same applicant,	Refer the case to the Lead for merge consideration. List all ITINs that have been identified as duplicates. Leads can refer to IRM 3.21.263.6.4.2(9) and IRM 3.21.263.6.7.

If	Then
A duplicate application is currently in suspense,	<ol style="list-style-type: none"> 1. Complete a Clerical Action Sheet (CAS) with the DLN of the case identified as a duplicate and attach to the current document to alert clerical of the suspense duplication. 2. Select Duplicate button. <p>Note: If primary is different, do NOT identify as duplicate</p>
The duplicate application was previously rejected and an ITIN has not been assigned,	<ol style="list-style-type: none"> 1. Select Not a Duplicate button 2. Continue processing the Form W-7 3. Forward the return for processing as an original.
A duplicate application is not located,	<ol style="list-style-type: none"> 1. Select Not a Duplicate button 2. Continue processing the Form W-7 3. Forward the return for processing

3.21.263.9.3.3.1
(12-08-2017)

**Data Master File 1
(DM1CK) Research
Results Screen**

- (1) When processing a renewal application, if the ITIN listed on 6e-f being renewed cannot be matched in RTS using the first name, last name, DOB and COB, IDRS DM1CK validations are performed.
- (2) The ITIN, Name Control and DOB of the ITIN listed on 6e-f display on the IDRS DM1CK Research Results Screen. See Exhibit 3.21.263-43 "IDRS DM1CK Research Results" screen.
- (3) Research to determine if the applicant renewing the ITIN is the owner of the ITIN and follow the instructions in the table below.
- (4) If a DM1CK check screen and the potential duplicate appear and S 51 generates, refer to Lead.
- (5) The content of the "IDRS DM1CK Research Result" screen includes the following:

IDRS DM1CK Research Results Screen Content	Description
ITIN	The system generates the ITIN that was searched on IDRS. Verify the ITIN displayed on the screen is the same ITIN listed on line 6e-f on the Form W-7

IDRS DM1CK Research Results Screen Content	Description
Name Control	The system generates the name control (first four characters of the last name). This name control should match the last name, or one of the dual last names listed in lines 1a, 1b, or 6f for the applicant.
DOB	The system generates the Date of Birth (DOB) on file for the ITIN. If the DOB is different on the IDRS DM1CK Research Results Screen, verify the Date of Birth entered from the Form W-7 is accurate using the identification documents.
Research Results	The system generates a drop-down box with two choices. Review the information displayed, any research results, and select the applicable choice for the Form W-7 in hand per guidance in the next table.
Back	Click on the back button to return to the previous screen.
Submit	Click on the submit button to trigger system input validations.

- (6) Use the table below to work cases listed on IDRS DM1CK Research Results screen.

If	Then
The ITIN on the IDRS DM1CK Research Results screen is not the same as 6e-f	Re-enter 6e-f
The Name Control on the IDRS DM1CK Research Results screen is not the same as a name on the application	Refer to Lead

If	Then
The DOB is different on the IDRS DM1CK Research Results Screen than the DOB on the identification documents, and the difference does not appear to be a transposition error For Example, the month and day are the same, however the year of birth is completely different Transposition errors are generally the month, day, or year off by one digit, transposing 7 instead of 1, or the month and day switched and the year is the same.	Refer to Lead
The DOB is different on the IDRS DM1CK Research Results than the DOB on the identification documents, and it appears to be a transposition error Transposition errors are generally the month, day, or year off by one digit, transposing 7 instead of 1, or the month and day switched and the year is the same	Select "Same ITIN Taxpayer" in the Research Results drop-down.
If the Name Control and the DOB cannot be verified as correct for the ITIN listed o 6e-f	Select "Not the Same ITIN Taxpayer" in the Research Results drop-down

3.21.263.9.3.4
(09-10-2024)

Temporary W-7 Status Screen

- (1) This ITIN RTS Screen displays when the Form W-7 / Form W-7SP application elements are input and initially submitted.
- (2) To access the Temporary W-7 Status Screen, you will enter the W-7 Application information into the W-7 Application Data Screen and click the Submit button.

Note: When adding a Form W-7 OR performing an "Input Change" or "Update Documentation" action, always make sure the "Assign Final Status" button is selected on the Temporary Status Screen and the Final Status Screen displays to complete the action before continuing on to the next item in the batch.

- (3) See IRM 3.21.263.5.6 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, a U.S. military ID card is included, **AND** either an APO/FPO/DPO address or a foreign address is present. 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 for notarized documents but is missing required documentation, then select the “Back” button and:

- Return to applicant’s mailing address and remove the mailing and foreign addresses.
- Remove all CAA data, including EIN and office code, to allow Reject Code 98 to generate. (Requires a systemic change to Applicant Direct submission source.)
- Update the Remarks Field with the applicant’s entire mailing and foreign addresses.
- Input the CAA name, EIN, and office code in the Remarks Field.
- Flag the entire case with a blue flag 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(s). Print the letter, address the envelope, and enclose the letter in the envelope. Update the Remarks Field with Form 14415 sent and why. Ensure you prepare Form 14415 for both the applicant and CAA. See IRM 3.21.263.3.3

- **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, then select the “Back” button and:

- Return to applicant’s mailing address and remove the mailing and foreign addresses.
- Remove all CAA data, including EIN and office code, to allow Reject Code 98 to generate. (Requires a systemic change to Applicant Direct submission source.)
- Update the Remarks Field with the applicant’s entire mailing and foreign addresses.
- Input the CAA name, EIN, and office code in the Remarks Field.
- Flag the entire case with a blue 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(s). Print the letter, address the envelope, and enclose the letter in the envelope. Update the Remarks Field to show Form 14413 sent and why. Ensure you prepare Form 14413 for both the applicant and CAA. See also IRM 3.21.263.3.3.

- **Hard Reject Status 1 (HR 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

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sending it back to the taxpayer. The tax return must show all 0s and have no other statements or schedules attached. The Tax Examiner will prepare an envelope to return W-7, all documentation, and tax returns to the primary on the tax return. **DO NOT** return the Identification Document Certification (IDC) form or any document copies made internally. Classify the IDC and associated document copies before returning the application packet to the taxpayer.

Reminder: A 2020 simplified tax return is considered a valid return for ITIN processing if it is received by December 31, 2021, a 2020 Form 1040 series with “Rev. Proc. 2021-24” written across the top and includes the taxpayer’s name, address, filing status, the dependent’s name, SSN or ATIN, relationship, and the CTC box is checked. These returns may contain all zeros. Do not hard reject these returns.

- **Hard Reject Status 2 (HR 2):** The HR 2 process is no longer in use. The HR 2 status code is reserved for future use.

(4) The content of the Temporary W-7 Status Screen includes the following:

Temporary W-7 Status Screen Content	Description
Temporary Status	<p>The system will generate a temporary status based on priority:</p> <ul style="list-style-type: none"> • R= Rejected • S= Suspended • A= Assigned • Pending
DLN	Systemically generated for a W-7 Application.
Back	<p>Click on the back button to return to</p> <p>If the temporary status is Pending, this button is disabled.</p>
Assign Final Status	<p>Before assigning the final status, confirm that the Form W-7 information was correctly entered. Select the Assign Final Status button to be directed to the Final W-7 Status Screen and systemically confirm and save the application record. If the temporary status is Pending, this button is disabled.</p>

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Temporary W-7 Status Screen Content	Description
Enter Another W-7 Application	Click on the <i>Enter Another W-7 Form</i> button, the system will direct the user to the Preliminary W-7 Application Data Screen. This button is only enabled when the temporary status is Pending .
ITIN Home	Directs you to the ITIN Home Screen.

3.21.263.9.3.5
(01-01-2022)

IDRS Names Research Results Screen

- (1) This ITIN RTS screen generates only when IDRS Names validations were performed and either an SSN or ITIN was located on IDRS for the applicant. When processing a renewal application, the NAMES Research Results Screen may display if the system has identified that the same name and address is on other IRS systems with a different ITIN than the applicant provided on 6f.
- (2) See IRM 3.21.263.6.4.2 and Exhibit 3.21.263-26. Research to determine if this is the same person and follow the instructions in the table below.
- (3) Below is a chart that describes the fields found on the IDRS Names Research Results screen:

IDRS Names Research Results Screen Content	Description
Name	The system generates the name of a potential match for this taxpayer.
Address	The system generates the address of this potential taxpayer match.
DOB	The system generates the Date of Birth (DOB) of this potential taxpayer match.

IDRS Names Research Results Screen Content	Description
Research Results	<p>The system generates a drop-down box with two choices. Review the information displayed, any research results, and select the applicable choice for the Form W-7 in hand:</p> <ul style="list-style-type: none"> • R 01 - An applicant has a social security number (SSN) • No Match - Continue. Choose this when no match to an SSN or ITIN is confirmed.
SSN	A field is displayed to enter the SSN identified as belonging to this applicant. Enter the applicable SSN.
Back	Click on the back button to return to the previous screen.
Submit	Click on the submit button to trigger system input validations.

- (4) Use the table below to work cases listed on “IDRS Names Research Results” screen.

Reminder: Refer the case to the Lead for merge consideration if you assign an ITIN to an applicant with an IRSN, the applicant has an ITIN and an SSN is found or a duplicate ITIN is found. See IRM 3.21.263.6.4.2.

If	Then
The applicant has a social security number	<ul style="list-style-type: none"> • Select R 01 - An applicant has a social security number (SSN) • and enter the SSN without dashes that belongs to the applicant.

If	Then
<p>The applicant has an Internal Revenue Service Number (IRSN), Adoption Taxpayer Identification Number (ATIN), or other number beginning with a 9 that is not an ITIN.</p> <ul style="list-style-type: none"> • An IRSN begins with “9” and the 4th and 5th digits are 01-10, 17-19, 28-29, 37-39, 49, 66, 89. • An ATIN begins with a “9” and the 4th and 5th digits are “93”. • An ITIN begins with a “9” and the 4th and 5th digits are 70-88, 90-92, and 94-99. 	<p>Select No Match-Continue</p>
<p>The RENEWAL applicant name on 1a, 1b or 6f and ITIN on 6f matches the name and ITIN for the applicant on the NAMES screen.</p>	<p>Select Not a Match</p> <p>Note: The ITIN listed on 6f will be renewed. Review the entry on 6f to ensure it has been entered correctly. If the ITIN on 6f has not been entered correctly, it will result in the renewal of the wrong ITIN.</p>

If	Then
The RENEWAL applicant name on 1a, 1b or 6f and the name on the NAMES screen match, and the ITIN on 6f does not match the ITIN on the NAMES screen.	<p>Refer the application Lead with the Form W-7 line 6f ITIN and the ITIN listed on the NAMES screen. Leads: Research the ITIN listed on NAMES and the ITIN listed on line 6f to determine the ITIN to renew.</p> <ul style="list-style-type: none"> If the applicant has multiple ITINs, verify the entry in 6f is correct and renew the ITIN listed in 6f (by selecting No Match-Continue). Request the completion of a merge action sheet. If the ITIN in 6f was written incorrectly by the applicant and determination has been made that the ITIN on NAMES belongs to the applicant, edit line 6f with the ITIN for the tax examiner to re-enter and verify entry is correct, and select No-Match-Continue on the NAMES screen.
No match can be made on the SSN or ITIN	Select No Match-continue

3.21.263.9.3.6
(01-01-2021)

Final W-7 Status Screen

- (1) This ITIN RTS Screen indicates that a Form W-7 / Form W-7SP Application has been input and a status has been assigned or renewed by the system.
- (2) To access the Final W-7 Status Screen, click on the Assign Final Status button on the "Temporary W-7 Status Screen". See IRM 3.21.263.9.3.4.
- (3) The content of the "Final W-7 Status Screen" includes the following:

Final W-7 Status Screen Content	Description
Final Status	<p>The system will generate a final status based on priority:</p> <ul style="list-style-type: none"> R= Rejected S= Suspended A= Assigned/Renewed
DLN	Systemically generated for a W-7 Application.

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Final W-7 Status Screen Content	Description
ITIN	System will generate an ITIN only if the Status is "A".
Failure Reasons	Systemically generated failure reason code along with the R, or S).
Name Control	First 4 digits of applicant's last name. This field is systemically generated.
Last Name	System generated.
First Name	System generated.
Middle Name	System generated.
Date of Birth	System generated.
ITIN TE ID	System generated. Note: The system will generate the ITIN TE SEID who worked the application.
Date/Time	System generated. Note: The system will generate the date and time the application was worked.
Batch Number	System generated.
Enter Another W-7 Application	Directs you to the Preliminary W-7 Application Data Screen.
ITIN Home	Directs you to the ITIN Home Screen.

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3.21.263.9.3.7
(01-16-2020)
**Override Procedures
(For Leads Only)**

- (1) The Override process is **not** available to all ITIN TEs. Management will assign ITIN RTS roles. Those individuals who are identified as Lead TEs will have access to the Override process.
- (2) Access the **Override Status Screen** by selecting "Override Status" under the "Reason for Change" drop-down box and then click the **Edit** button on the W-7 Application View Screen found in IRM 3.21.263.9.4.3 and Exhibit 3.21.263-27.
- (3) The contents of the Override Status Screen includes the following:

Override Status Screen Content	Description
Reason for Override	Choose one of the following reasons from the drop-down list: <ul style="list-style-type: none"> • ITIN erroneously assigned • Duplicate ITIN • Other
Other	Enter other reasons for overriding the status.
New Status	If “Override Status” is selected under the Reason for Change field, manually select one of the following as the new status: <ul style="list-style-type: none"> • Rejected • Suspended • Assigned
New Reason Code	Choose up to five (5) new reason codes. See IRM 3.21.263.5.8.1 and IRM 3.21.263.5.8.2.
Add Reason	When clicked, the system will place the selected reason code(s) in the Override Codes input box.
Remove Reason	When clicked, the system will remove the selected reason code(s) from the Override Codes input box.
Override Codes	Enter the reason code(s) for overriding the W-7 application record’s status.
New IRS Received Date	Enter the date MM/DD/YYYY

Depending on the new status selected, this field will populate the appropriate reason code.

- (4) Click the *Submit* button

If...	Then...
Override validations are passed,	Proceed to <i>W-7 Application Data Screen</i> .
Override validations fail,	User will be prompted to reenter required information.

- (5) Click the *Cancel* button to cancel override status request. The following warning message will generate:

You will lose data on the current Screen, Would you like to continue?

If...	Then...
User clicks <i>Okay</i> ,	System will direct the user to the "ITIN Home Screen."
User clicks <i>Cancel</i> ,	System will direct the user back to the current screen.

3.21.263.9.3.8
(03-02-2016)

Revoke Procedures (For Leads Only)

- (1) The revoke process is not available to all ITIN TEs. Management will assign ITIN RTS roles. Those individuals who are identified as Lead TEs will have access to the revoke process.
- (2) Once an ITIN has been assigned, it can later be revoked if certain conditions are met.
- (3) ITINs are revoked on the ITIN RTS using the **Revoke ITIN Screen**.
- (4) Access the "Revoke ITIN Screen" by selecting *Revoke ITIN* from the *Reason for Change* drop-down box and click the Edit button on the "W-7 Application View Screen". See IRM 3.21.263.9.4.3 and Exhibit 3.21.263-28.

Reminder: Update the "Comments Field" at the same time that you perform the revoke action. See IRM 3.21.263.6.5.

- (5) The contents of the "Revoke ITIN Screen" includes the following:

Revoke ITIN Screen Content	Description
Reason for Revoke	<p>After selecting <i>Revoke ITIN</i> under <i>Reason for Change</i> drop-down box, select one of the following reasons for revoking an ITIN:</p> <ul style="list-style-type: none"> • R 11, Applicant is Deceased • R 14, Applicant has been assigned multiple ITINs • R 15, Applicant has been assigned an SSN (ITIN is no longer valid) • R 07, Applicant has U.S. citizenship or granted a U.S. visa for work purposes and is entitled to an SSN. • R 26, ITIN assigned in error <p>Note: Also use this reason when revoking ITINs determined by Criminal Investigation to be fraudulently obtained.</p>
SSN	<p>Enter the applicant's SSN in the input box.</p> <p>Note: Only enabled if selected reason for revoke is "R 15, Applicant has been assigned an SSN and is being advised to use the SSN and their ITIN is no longer valid".</p>
ITIN	<p>Enter the applicant's ITIN.</p> <p>Note: Only enabled if the selected reason for revoke is "R 14, Applicant has been assigned multiple ITINs and is being advised what ITIN to use".</p>
Applicant Date of Death	<p>Enter the applicant's date of death in MMDDYYYY format. Valid entries:</p> <ul style="list-style-type: none"> • MM= 1 to 12 • DD = 1 to 31 • YYYY = Enter the year portion of the DOD <p>Note: Only enabled if the selected reason for revoke is "R 11, Applicant is deceased."</p>

Revoke ITIN Screen Content	Description
Submit	<p>Click <i>Submit</i> button. The Submit button will systemically validate the applicant's information.</p> <ul style="list-style-type: none"> If validations are successful, then you will be allowed to proceed to Final W-7 Status Screen. If input validations fail, the system will prompt you to reenter the missing information in order to continue with the Submission.
Cancel	<p>Click the <i>Cancel</i> button a systemic warning message "You will lose data on the current Screen, Would you like to continue" will generate.</p> <ul style="list-style-type: none"> Click <i>Okay</i> and the system will return to the ITIN Home Screen. Click <i>Cancel</i> and the system will return back to the current Screen.

3.21.263.9.3.8.1
(10-10-2018)

Procedures for ITIN Team, Department and Operations Managers (For Managers Only)

- (1) Submission Processing will designate an ITIN manager(s) with the Real Time System (RTS) profile **ITIN Team, Department and Operations Managers**.

Note: This user profile is not available to all ITIN managers.

- (2) Once the RTS profile has been assigned, SP Headquarters may authorize the user to initiate a **Reason for Change** action in RTS. Actions include **Initiate DM-1 Update, Initiate TC 000 Update** and **Override ITIN Status**. These actions may not be performed without SP Headquarters' approval.

3.21.263.9.4
(01-01-2011)

Researching the ITIN RTS

- (1) The following section provide guidance for ITIN RTS research.

3.21.263.9.4.1
(01-01-2021)

W-7 Search Screen

- (1) To access the *W-7 Search Screen* click on the **Search W-7** link on the Global Navigation Screen.
- (2) The W-7 Search Screen content includes the following fields and the use:

Field...	Purpose...
DLN	Input box is used to enter the DLN of the W-7 application form. This field is also the primary search key for the W-7 Search.
<p>Applicant Last Name</p> <p>Note: Wildcard symbols (%) can be used to expand search capabilities. Use only one wildcard symbol in any search request as more than one entry of % delays RTS processing (generates <i>Technical Difficulties</i> response) for all users signed on at that time.</p> <p>Example: Enter Last Name (Anacon%), DOB (MMDDYY), and First Name (Georgia) instead of Last Name (Anacon%), DOB (MMDDYY), and First Name (Geor%).</p>	Enter either the full name or up to 6 characters of the last name of the applicant into the input box. A wildcard search (e.g., XXXXXX%) can be used in this input field.
Applicant First Name	Enter either the full name or up to 4 characters of the first name of the applicant. A wildcard search (e.g., XXXX%) can be used in this input field.
Applicant Middle Name	Enter the middle name of the applicant.
ITIN	Enter the ITIN of the W-7 application form. The DLN field is used as the secondary search key for the W-7 search.
DOB	Enter applicant date of birth (DOB) using (MMDDYYYY) format. Input values are as follows: MM (1 to 12), DD (1 to 31).
Country of Citizenship	Select the country code and name of country from the drop-down list.
Country of Birth	Select the country code and name of country from the drop-down list.

Field...	Purpose...
Status	Use this drop-down list to select one of the following: <ul style="list-style-type: none"> Rejected Suspended Assigned Pending
Earliest IRS Received Date Start	Use this input box to enter the month (MM) of the IRS Received Date. MM values= 1 to 12
Earliest IRS Received Date Start	Use this input box to enter the day (DD) of the IRS Received Date. DD values= 1 to 31
Earliest IRS Received Date Start	Use this input box to enter the year (YYYY) of the IRS Received Date.
Earliest IRS Received Date End	Use this input box to enter the month (MM) of the IRS Received Date. MM values= 1 to 12
Earliest IRS Received Date End	Use this input box to enter the day (DD) of the IRS Received Date. DD values= 1 to 31
Earliest IRS Received Date End	Use this input box to enter the year (YYYY) of the IRS Received Date.
Search	Select this button, and the system will perform validation checks in order to generate search results based on the populated fields.
Reset	The following message displays when this button is clicked, "You will lose data on the current Screen, Would you like to continue?" <ul style="list-style-type: none"> Click Okay to clear all fields. Click Cancel to return to the current Screen.

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(3) The W-7 Search Screen results display the following fields in a table format:

Field...	Purpose...
Search Results (system generated table values)	<p>The following information will display for each W-7 application record found:</p> <ul style="list-style-type: none"> • Last Name • First Name • DOB • COB • COC • Reason Code(s) • Status • DLN • ITIN <p>Note: Sorted by Last Name in ascending order.</p>
"First" "Prev" "Next" "Last"	This button is enabled if the search results generate more than 30 records per Screen. Click to view the additional set of search results found on the system.
View	Click to view a "read-only" version of the W-7 application record.
History	Click to view the history of the selected W-7 application record.
ITIN Home	Will direct you to the ITIN Home Screen.

3.21.263.9.4.2
(06-17-2019)

W-7 History Screen

(1) To access the *W-7 History Screen*, you must:

- Click on the W-7 Search link in the *Global Navigation Bar*
- Enter one or more search criteria
- If the system generates a search result, click on the History link

(2) The W-7 History Screen Content includes the following:

W-7 History Screen Content	Purpose
W-7 History Fields	<p>Click on the W-7 History link and the following fields will be displayed</p> <ul style="list-style-type: none"> • DLN • ITIN • Applicant Record Status • Applicant Date of Birth • Applicant Country of Citizenship • Applicant Country of Birth • IRS Received Date • Date entered into the ITIN System • ITIN Assignment Date • ITIN Status • ITIN Deactivation Date • ITIN Reactivation Date • Batch Number • Applicant First, Last, and Middle Name Fields • Applicant Current Mailing Address 1 and Current Mailing Address 2 • Applicant Current Mailing City, Country, State/Province, Postal Code, and Zip Code Fields
"History" table values	<p>The following fields will populate in table format:</p> <ul style="list-style-type: none"> • ITIN TE ID • Entered/Modified Date • Notice Generated • Form W-7 Status • Reason for Change • Comments
"First", "Prev", "Next", "Last"	<p>If more than 30 records are generated per page, then the system will enable these links.</p>
"Back" button	<p>Click on the Back button and the system will return to the previous Screen.</p>
"ITIN Home" button	<p>Click on the Home button and the system will return to the ITIN Home Screen.</p>

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3.21.263.9.4.3

(01-01-2021)

W-7 Application View Screen

(1) To access the *W-7 Application View Screen*, you must:

- Click on the Search W-7 link in the *Global Navigation Bar*
- Enter one or more Search criteria
- If the system generates a search result, click on the View link, the system will direct you to the *W-7 Application View Screen*

(2) The W-7 Application View Screen Content includes the following:

W-7 Application View Screen Content	Purpose
<p>Reason for Change</p> <p>Note: The values for this drop-down box are based on the ITIN User Profile/Role and the status of the W-7 Application record.</p>	<p>This feature is enabled after the Edit W-7 Record button is clicked.</p> <p>Note: <i>If application record is in (P) Pending status this drop-down will not be enabled.</i></p> <p>Use this drop-down box to select one of the following reasons:</p> <ul style="list-style-type: none"> • Input Change <ul style="list-style-type: none"> Note: When correcting an entry within 3 business days of the initial Form W-7 input, you MUST select only “input change” as the Reason for Change to allow the new ITIN to post to IDRS. • Correspondence Received or S-Status (ITIN Operations and FA only) • Correspondence Received -or R-Status (ITIN Operations only) • Correspondence Received or HR-Status (ITIN Operations only) • Quality Review (ITIN Operations Quality Review employees only) • Name Change Only • Current Mailing Address Change Only • Name and Address Change Only (ITIN Operations and FA only) • Date of Birth Change Only (ITIN Operations and FA only) • Revoke ITIN (ITIN Operations Lead employees only) • Override Status (ITIN Operations Lead employees only) • Re-issue Notice • Update Documentation • Initiate DM-1 (ITIN Department Manager Only) • Initiate TC000 (ITIN Department Manager Only) • Override ITIN Status (ITIN Department Manager Only)
Edit W-7	Click on the Edit W-7 button to make updates to the selected W-7 Record. User will then be directed to the Preliminary W-7 Application Data Screen.

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W-7 Application View Screen Content	Purpose
<p>Comments</p> <p>Note: This field is used when editing a Form W-7 application record. There is a 100-character limit and comments should be shortened where possible. See Exhibit 3.21.263-38 for a listing of common RTS acronyms and meanings.</p>	<p>Enter any comments about the Reason for Change in the Comments input box. This field will not be enabled if the application record is in Pending status.</p> <p>Note: If the instructions state the actual text for an entry to the Comments and the text is in quotation marks, input the exact words shown between the quotation marks. It is not necessary to input the actual quotation marks.</p> <p>Example: When changing an address for an ITIN in assigned status, record the old address in the "Comments Field".</p>
Re-Submit	<p>Click on the Re-Submit button to trigger system input validations.</p> <ul style="list-style-type: none"> • If the system checks that all business rules validations have passed, but identifies a potential duplicate W-7 record in database, user is redirected to the W-7 Potential Duplicate Screen. • If the system checks that all business rules validations have passed, user is redirected to the Temporary W-7 Status Screen. IRM 3.21.263.6.4.1. • If the system checks that all business rules validations have failed, the system will prompt user to reenter the missing information in order to continue to the Temporary W-7 Status Screen. See IRM 3.21.263.6.4.1 If the Preliminary W-7 Application Data screen displays the message The batch number field has 11 characters. Cases received after 2016 should have 14 characters. Please verify the Batch Number field, click on the re-submit button twice to bypass this prompt.
W-7 Application View Fields	This is a "Read-Only" Screen that includes all content from the Application Input Screen.
Back	Click the Back button and the system will direct you back to the previous Screen.
ITIN Home	Click the ITIN Home button and the system will direct you back to the ITIN Home Screen.
Back to Preliminary W-7 Data	Click on this button to return to the W-7 Application Data screen.

3.21.263.9.4.4
(11-09-2018)

W-7 Application Edit Screen

(1) To access the *W-7 Application Edit Screen*, you must:

- Select a Reason for Change and click the Edit W-7 button on the W-7 Application View Screen.

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Note: The “New” Button on the Preliminary Application Page *must be checked* to prevent erroneous assignments on Rejected applications input in RTS prior to January 1, 2017.

Reminder: If correcting an entry within 3 business days of the initial Form W-7 input, you **MUST** select “*input change*” as the Reason for Change to allow the new ITIN to post to IDRS.

Caution: If you select “*Correspondence Received (S-Status)*” as the Reason for Change, you **must** go to the Preliminary W-7 Data screen and overlay the original batch number with the new batch number associated with the correspondence. If you do not overlay the new batch number in the batch number field, the batch will remain in “unworked” status.

- Click on the Edit button in any of the documentation tables.

Note: This will prompt the system to direct you to the Selected Documentation Screen.

(2) The W-7 Application Edit Screen Content includes the following:

W-7 Application Edit Screen Content	Purpose
Supporting Identification Exception Documentation (Edit) Screen	The system should format the content of the Supporting Identification Documentation screen.
Evidence Identification Documentation (Edit) Screen	The system should format the Exception/Evidence Supporting Documentation screen.
W-7 Application Edit Screen Fields	These fields are populated with all the content from the W-7 Application Input Screen
Supporting Identification Documentation Identification (Edit) Screen	The system should format the Identification Documentation screen.
Submit	Click the Submit button to validate input. Note: If the input validations for this Screen pass you may proceed to the W-7 Application Data Screen. If the input validations fail you will be required to reenter the required information.

W-7 Application Edit Screen Content	Purpose
Back to Preliminary W-7 Data	Click the Back to Preliminary W-7 Data button, and the system will return to the Back to Preliminary W-7 Data Screen.

3.21.263.9.5
(01-01-2011)
ITIN Standard Reports

- (1) The ITIN standard reports can be accessed by users with designated permissions. To limit the number of search results generated, a date range is required to generate the reports. Refer to IRM 3.21.263.6.11 for a list of ITIN standard reports.

3.21.263.9.5.1
(11-09-2018)
Definitions and Use of ITIN Standard Reports

- (1) To access the ITIN Standard Reports Screen on ITIN RTS, click on the ITIN Reports link in the Global Navigation bar. Select a specific report from the drop-down box and enter the desired date in MMDDYYYY format. click on the Search button and the report will generate.
- (2) Most of the ITIN Standard Reports should be printed in Landscape format. A wide report, such as the ITIN4345 - ITN Multiple Issuance Report will not fit on Landscape; therefore, you should use the Legal option. You can also export the report data to Excel before printing, since Excel will at least print the right most data.
- (3) Take the following steps to access the ITIN Standard reports:
 1. From the Global navigational Bar select *ITIN Reports*,
 2. Select the report you wish to view,
 3. Enter the date of the report you wish to view in MMDDYYYY format or choice the calendar icon to select the date, invoke search.

If...	Then...
Input validation failed,	The system will prompt you to select the required information in order to continue with the search request.
Input validations passed,	The selected report will appear.
System is not responding	The Technical Difficulties screen will be displayed.

3.21.263.9.6
(01-01-2011)
ITIN Administrative Screen

- (1) The Administrative Screen will be used by Headquarters' personnel to maintain the RTS.

3.21.263.9.7
(01-01-2011)

RTS Informational Screens

- (1) The following sections provide guidance for the miscellaneous administrative and informational screens that will generate.

3.21.263.9.7.1
(06-20-2018)

Technical Difficulties Screen

- (1) The Technical Difficulties Page will be displayed when the ITIN RTS database is experiencing technical difficulties.
- (2) If you receive a Technical Difficulties message, select one of the options listed below in order to proceed:
 - Click on the Close button to close the ITIN RTS, or
 - Click on the ITIN Home button to go to the ITIN Home Page.

Caution: Never use the Internet Explorer “Back” button when in RTS as this can result in immediate exit of the RTS or slow RTS response time. If you receive a “page cannot be displayed” error message you should do the following:

- Invoke the view button from the Internet Explorer tool bar
 - Click on the “refresh” icon.
- (3) If the system refreshes the screen, close Internet Explorer and log back into ITIN RTS. Click on the *Search W-7* link in the *Global Navigation Bar* to search for the Form W-7 application being processed when the ITIN RTS database experienced the technical difficulties. If found, continue processing the application. If not found, re-enter the application.
 - (4) If the “page cannot be displayed” or technical difficulties message appears, report the issue to management.

Reminder: Information Technology priority tickets are opened by ITIN Policy Section or ITIN Operation management only.

3.21.263.9.7.2
(01-01-2011)

Session Expired Screen

- (1) The *Session Expired* screen will be displayed when the user has an inactive session for thirty (30) minutes on any screen in the ITIN RTS.

Note: The EUP will time out after 30 minutes of inactivity. You will have to re-login to the portal before proceeding to the ITIN RTS.

- (2) If the Session Expired screen occurs, you have two (2) options:

Options	Action
Close Button	Closes ITIN RTS and redirects you to EUP
ITIN Home	Will direct you to the ITIN Home Screen

3.21.263.9.7.3
(11-09-2018)
ITIN Reference Screen

- (1) To access the *Reference Screen*, you must click on the Reference link in the Global Navigation Screen.
- (2) The Reference Screen will display helpful links to additional ITIN references.

3.21.263.9.8
(02-28-2024)
**Navigating the External
Services Authorization
(ESAM) - Acceptance
Agent Application**

- (1) Effective January 19, 2024, the acceptance agent application process migrated from a paper-based process to an electronic process on the External Services Authorization (ESAM) platform. You must complete a *Business Entitlement Access Request System (BEARS)* request for view access to the ESAM Acceptance Agent Application.

Caution: You must select the correct e-Services *Sub Application Name* in BEARS for your role, and include "ITIN Operation" in the notes section. There are different e-Services entitlements available that are specific to different user groups. If you are not sure which sub application to select, please ask your manager. Choosing the wrong sub application will cause your request to be rejected and delay your approval.

- (2) You can reach the ESAM login page through the following link: *EUP Employee User Portal Login*. Click on the **esrv-ESAM-Applications** link in the **Applications** box

Note: The **esrv-ESAM-Applications** link will not appear until your BEARS request for access is approved.

- (3) It is the responsibility of all IRS employees to protect confidential taxpayer information and to understand what is and what is not an authorized access. ITIN users are required to remove their e-Services or ESAM access when:
 - a. You vacate the position for which your access was granted. If your new position requires e-Services access, you **must** receive permission from your manager **and** submit a new request for the appropriate user group.
 - b. Your work assignments no longer require you to access taxpayer data stored in e-Services or ESAM.
 - c. You move to a position that is not authorized to access taxpayer data stored in e-Services or ESAM.

Reminder: Under the Taxpayer Browsing Protection Act, all ITIN- and ESAM-related data is classified as confidential taxpayer information, and the use of e-Services and ESAM is subject to the Rules of Conduct as outlined in your UNAX training.

- (4) ESAM screens used to research AA information include the following:
 - Application Search Screen
 - Application Summary Screen

3.21.263.9.8.1
(02-28-2024)
**Acceptance Agent
Application Search
Screen**

- (1) Access is granted through multiple Screens.
 - a. Click on the Applications tab in the top navigation screen on the ESAM landing page, then select **Search Applications**. Alternately, you can click on the Search button in the bottom right and select **Application**.

3.21 International Returns and Documents Analysis

- b. Enter the appropriate Search Criteria by selecting (Row 1) Application Type with the Value **Acceptance Agent Application**, then click the plus sign to add Row 2 and select Taxpayer ID Number. Type the AA's or CAA's EIN (no hyphen) in the Value field. Click the Search button. (For large corporate clients, you can search by 8-digit Office Code as well.) See Exhibit 3.21.263-23.
- c. If a record is found, it will be displayed in the Search Results Table at the bottom of the *Application Search* screen. If multiple records are found, each will be displayed in the table, up to a maximum of 250 records.
- d. To review a record, click on the "View" link in the Search Results Table for the row containing the Office Code found on the COA or Form W-7. This directs you to the *Acceptance Agent Application Summary* Screen, see Exhibit 3.21.263-24.

(2) The Search Results Table includes the following:

Search Results Table Content	Description
Doing Business As (Trade/ Company Name)	DBA name used on the AA/CAA agreement
EFIN(s)/ TCC(s)/ Office Code(s)	Office Codes (Status) - valid office codes will be ACTIVE Note: EFINs and TCCs are for other e-Services applications; however, they will only appear if you do not include the Acceptance Agent Application type in your Search Criteria.
Application Type	AA - this is the same for AAs and CAAs Note: If you do not include the Acceptance Agent Application Type in your Search Criteria, you will see other types of e-Services applications listed.
Application Status	COMPLETED means the agreement is approved; must be associated with at least one active Office Code
Address	Business address
Tracking Number	Number associated with the acceptance agent's ESAM application - not tied to RTS

Search Results Table Content	Description
View	View button that pulls up the Agreement Summary

3.21.263.9.8.2
(02-28-2024)

**Acceptance Agent
Application Summary
Screen**

- (1) To access an Acceptance Agent record:
 - a. To review the record, click on the “View” link in the Search Results Table in the row containing the Office Code listed on the COA or form W-7. This directs you to the Acceptance Agent Application Summary screen (see Exhibit 3.21.263-24).
- (2) Listed below are the pertinent sections of the Acceptance Agent Application Summary screen.
 - a. Top header - Agreement Status (should be Approved), Location App Status (should be Completed)
 - b. Firm - Acceptance Agent Type (AA or CAA)
 - c. Authorized User(s) - Names of the Principal, Partner, or Owner (PPO); Responsible Party(ies) (formerly Authorized Representatives); Principal Consent; Primary Contact; Alternate Contact
 - d. Office Code(s) - Office Code tied to the Authorized Users (should be ACTIVE)

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Exhibit 3.21.263-1 (11-09-2018)

Form W-7, Application for IRS Individual Taxpayer Identification Number

To view the current Form W-7, Application for IRS Individual Taxpayer Identification Number, please go the following Publishing repository address:

Form W-7.

Exhibit 3.21.263-2 (11-09-2018)**Form W-7SP, Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos**

To view the current Form W-7SP, Application for IRS Individual Taxpayer Identification Number, please go the following publishing repository address:

Form W-7(SP).

Exhibit 3.21.263-3 (02-25-2019)
Disclosure Checklist

Exhibit 3.21.263-3
Disclosure Checklist

For all applicants, ask probes listed below and enter on RTS “W-7 Search Screen”:

- Name of applicant _____
- Date of birth _____
- Country of birth _____

Match found?

- **Yes:** Click on “view link” and verify answers for the following probes:

Taxpayer/third party parent (P), POA (L), Legal Guardian (G),
or acceptance agent _____

Name at birth _____

Country of citizenship _____

Previously issued
ITIN or IRSN – Lines 6e and 6f _____

Supporting documentation submitted _____

Relationship to applicant _____

- **No:** Do not provide any account information to applicant.
- **NDA:** Research indicates no application. If less than 6 weeks since application was submitted, advise the applicant additional time is needed for processing. If it is more than 6 weeks since the application was submitted, advise applicant we have no record of account and to resubmit application or complete Form 911 if TAS criteria are met.

If applicant verified all required information and is authorized to receive ITIN information, proceed.

Exhibit 3.21.263-4 (04-22-2021)**Potential Work Authorization Visas**

Alien individuals with the following non-immigrant visa classifications may be granted employment authorization by the Department of Homelands Security and therefore may be entitled to an SSN. Reject applications for individuals under these visa classifications unless proof of non-work status or SSA denial letter is present. If proof of non-work status or SSA denial letter is present, enter in the **Remarks Field**. Refer to the lead for override if all other requirements are met and this is the only issue preventing assignment.

Visa Class	Description
E-1	Treaty trader
E-2	Treaty investor
E-3, E-3D, H-1, H-2, H-3	Specialty occupations and industrial trainees Note: Minor dependents (under 18) are exempt from providing an SSA reject letter or other proof of non-work status. Refer to the lead for override if all other requirements are met and this is the only issue preventing assignment.
I	Information media
J-1	Exchange visitors Note: If a J-1 visa is presented and there is no indication that the applicant is able to accept employment in the United States, accept the application. Do not reject.
K-1	Fiancé of United States citizen
L-1	Intra-company transferee
O-1, O-2	Exceptional individuals in any field (art, science, etc.) Note: Family members holding an O-3 U.S. Visa are not eligible to work and are not required to submit an SSA reject letter or other proof of non-work status. Refer to the lead for override if all other requirements are met and this is the only issue preventing assignment.
P-1, P-2, P-3	Internationally acclaimed entertainers, athletes
Q	Cultural exchange visitor (INS sponsored)
R-1	Aliens in religious occupations
TN	Trade - North American Free Trade Agreement (NAFTA) for Canada and Mexico

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Exhibit 3.21.263-5 (09-12-2024)

Embassy Listing

The chart below lists embassy mailing addresses, telephone numbers and fax numbers in Washington DC or whichever embassy location handles passport processing.

Embassy	Embassy
Embassy of the Republic of Afghanistan Chancery 2341 Wyoming Ave NW, Washington DC 20008 Telephone: (202) 483-6410 Fax: (202) 483-6488	Embassy of Australia Chancery 1601 Massachusetts Ave NW, Washington DC 20036 Telephone: (202) 797-3000 Fax: (202) 797-3168
Embassy of the Republic of Albania Chancery: 2100 S St NW, Washington DC 20008 Telephone: (202) 223-4942 Fax: (202) 628-7342	Embassy of Austria Chancery 3524 International Ct NW, Washington DC 20008-3035 Telephone: (202) 895-6700 Fax: (202) 895-6750
Embassy of the Democratic and Popular Republic of Algeria Chancery 2118 Kalorama Rd NW, Washington DC 20008 Telephone: (202) 265-2800 Fax: (202) 667-2174	Embassy of the Republic of Azerbaijan Chancery 2741 34th St NW, Washington DC 20008 Telephone: (202) 337-3500 Fax: (202) 337-5911
Embassy of Andorra Two United Nations Plaza 25th Floor, New York NY 10017 Telephone: (212) 750-8064 Fax: (212) 750-6630	Embassy Consular Annex of the Commonwealth of The Bahamas 600 New Hampshire Ave NW Ste 520, Washington DC 20037 Telephone: (202) 734-6578 Fax: (202) 595-8251
Embassy of Angola Chancery 2100 - 2108 16th St NW, Washington DC 20009 Telephone: (202) 785-1156 Fax: (202) 822-9049	Embassy of the State of Bahrain Chancery 3502 International Dr NW, Washington DC 20008 Telephone: (202) 342-1111 Fax: (202) 362-2192
Embassy of Antigua and Barbuda Chancery 3216 New Mexico Ave NW, Washington DC 20016 Telephone: (202) 362-5122 Fax: (202) 362-5525	Embassy of the People's Republic of Bangladesh Chancery 3510 International Dr NW, Washington DC 20008 Telephone: (202) 244-0183 Fax: (202) 244-2771
Embassy of the Argentine Republic Chancery 1660 New Hampshire Ave NW, Washington DC 20009 Telephone: (202) 238-6471 Fax: (202) 332-3171	Embassy of Barbados Chancery 2144 Wyoming Ave NW, Washington DC 20008 Telephone: (202) 939-9200 Fax: (202) 332-7467
Embassy of the Republic of Armenia Chancery 2225 R St, Washington DC 20008 Telephone: (202) 319-1976 Fax: (202) 319-2982	Embassy of the Republic of Belarus Chancery 1619 New Hampshire Ave NW, Washington DC 20009 Telephone: (202) 986-1604 Fax: (202) 986-1805
Embassy of Belgium Chancery 1430 K St NW Ste 101, Washington DC 20005 Telephone: (202) 333-6900 Fax: (202) 333-3079	Embassy of Brunei Darussalem Chancery 3520 International Court NW, Washington DC 20008 Telephone: (202) 237-1838 Fax: (202) 885-0560

Exhibit 3.21.263-5 (Cont. 1) (09-12-2024)**Embassy Listing**

Embassy	Embassy
Embassy of Belize Chancery 2535 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 332-9636 Fax: (202) 332-6888	Embassy of the Republic of Bulgaria Chancery 1621 22nd St NW, Washington DC 20008 Telephone: (202) 387-0174 Fax: (202) 234-7973
Embassy of the Republic of Benin Chancery 2124 Kalorama Rd NW, Washington DC 20008 Telephone: (202) 232-6656 Fax: (202) 265-1996	Embassy of Burkina Faso Chancery 2340 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 332-5577 Fax: (202) 667-1882
Embassy of Bhutan Chancery Consulate-General 2 UN Plaza 27th Floor, New York NY 10017 Telephone: (212) 826-1919 Fax: (212) 826-2998	Embassy of the Union of Burma/Myanmar Chancery 2300 S St NW, Washington DC 20008 Telephone: (202) 332-3344 Fax: (202) 332-4351
Embassy of Bolivia Chancery 3014 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 483-4410 Fax: (202) 328-3712	Embassy of the Republic of Burundi Chancery 2233 Wisconsin Ave NW Ste 408, Washington DC 20007 Telephone: (202) 342-2574 Fax: (202) 342-2578
Embassy of Bosnia and Herzegovina Chancery 2109 E St NW, Washington DC 20037 Telephone: (202) 337-1500 Fax: (202) 337-1502	Royal Embassy of Cambodia Chancery 4530 16th St NW, Washington DC 20011 Telephone: (202) 686-0404 Fax: (202) 726-8381
Embassy of Botswana Chancery 1531-1533 New Hampshire Ave NW, Washington DC 20036 Telephone: (202) 244-4990 Fax: (202) 244-4164	Embassy of the Republic of Cameroon Chancery Consulate Section 3007 Tilden St NW, Washington DC 20008 Telephone: (202) 265-8790 Fax: (202) 387-3826
Embassy of Brazil Chancery 3006 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 238-2700 Fax: (202) 238-2827	Embassy of Canada Canadian Citizens Services 501 Pennsylvania Ave NW, Washington DC 20001 Telephone: (202) 682-1740 Fax: (202) 682-7726
Embassy of the Republic of Cape Verde Chancery 3415 Massachusetts Ave NW, Washington DC 20007 Telephone: (202) 965-6820 Fax: (202) 965-1207	Embassy of the Republic of the Congo Chancery 1720 16th St NW, Washington DC 20009 Telephone: (202) 726-5500 Fax: (202) 726-1860
Embassy of the Central African Republic Chancery 1618 22nd St NW, Washington DC 20008 Telephone: (202) 483-7800 Fax: (202) 332-9893	Embassy of Costa Rica Chancery 2114 S St NW, Washington DC 20008 Telephone: (202) 234-2945 or 2946 Fax: (202) 265-4795
Embassy of the Republic of Chad Chancery 2401 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 652-1312 Fax: (202) 265-1937	Embassy of the Republic of Cote d'Ivoire (Ivory Coast) Chancery 2424 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 797-0300

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Exhibit 3.21.263-5 (Cont. 2) (09-12-2024)

Embassy Listing

Embassy	Embassy
Embassy of Chile Chancery 1732 Massachusetts Ave NW, Washington DC 20036 Telephone: (202) 785-1746 Fax: (202) 887-5579	Embassy Cuba Interests Section Chancery 2630 and 2639 16th St NW, Washington DC 20009 Telephone: (202) 797-8518 Fax: (202) 986-7283
Embassy of the People's Republic of China Chancery 3505 International PL NW, Washington DC 20008 Telephone: (202) 495-2266 Fax: (202) 495-2138	Embassy of the Republic of Croatia Chancery 2343 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 588-5899 Fax: (202) 588-8936
Embassy of Colombia Chancery 1724 Massachusetts Ave NW, Washington DC 20036 Telephone: (202) 387-8338 Fax: (202) 232-8643	Embassy of the Republic of Cyprus Chancery 2211 R St NW, Washington DC 20008 Telephone: (202) 462-5772 Fax: (202) 483-6710
Embassy of the Federal and Islamic Republic of the Comoros Chancery 420 E 50th St, New York NY 10022 Telephone: (212) 750-1637 Fax: (212) 983-4712	Embassy of the Czech Republic Chancery 3900 Spring of Freedom St NW, Washington DC 20008 Telephone: (202) 274-9100 Fax: (202) 966-8540
Embassy of the Democratic Republic of Congo Chancery 1100 Connecticut Ave. NW, Ste. 725, Washington DC 20036 Telephone: (202) 234-7690 Fax: (202) 234-2609	Royal Danish Embassy Chancery 3200 Whitehaven St NW, Washington DC 20008 Telephone: (202) 234-4300 Fax: (202) 328-1470
Embassy of the Republic of Djibouti Chancery 1156 15th St NW Ste 515, Washington DC 20005 Telephone: (202) 331-0270 Fax: (202) 331-0302	Embassy of the State of Eritrea Chancery 1708 New Hampshire Ave NW, Washington DC 20009 Telephone: (202) 319-1991 Fax: (202) 319-1304
Embassy of the Commonwealth of Dominica Chancery 3216 New Mexico Ave NW, Washington DC 20016 Telephone: (202) 364-6781/2 Fax: (202) 364-6791	Embassy of Estonia Chancery 2131 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 588-0101 Fax: (202) 588-0108
Embassy of the Dominican Republic Chancery 1715 22nd St NW, Washington DC 20008 Telephone: (202) 332-6280 Fax: (202) 265-8057	Embassy of Ethiopia Chancery 3506 International Dr NW, Washington DC 20008 Telephone: (202) 364-1200 Fax: (202) 587-0195
	Embassy of the Kingdom of Eswatini Chancery 1712 New Hampshire Ave NW Washington DC 20009 Telephone: (202) 234-5002 Fax: (202) 234-8254

Exhibit 3.21.263-5 (Cont. 3) (09-12-2024)**Embassy Listing**

Embassy	Embassy
Embassy of East Timor Chancery 4201 Connecticut Ave NW Ste 504, Washington DC 20008 Telephone: (202) 966-3202 Fax: (202) 966-3205	Embassy of the Republic of Fiji Islands Chancery 1707 L Street NW Ste 200, Washington DC 20036 Telephone: (202) 337-8320 Fax: (202) 466-8325
Embassy of Ecuador Chancery 2535 15th St NW, Washington DC 20009 Telephone: (202) 234-7200 Fax: (202) 667-3482	Embassy of Finland Chancery 3301 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 298-5800 Fax: (202) 298-6030
Embassy of the Arab Republic of Egypt Chancery 3521 International Ct NW, Washington DC 20008 Telephone: (202) 895 5400 Fax: (202) 244-4319	Embassy of France Chancery 4101 Reservoir Rd NW, Washington DC 20007 Telephone: (202) 944-6000 Fax: (202) 944-6072
Embassy of El Salvador Chancery 1400 16th St NW Ste 100, Washington DC 20036 Telephone: (202) 595-7500 Fax: (202) 232-3763	Embassy of the Gabonese Republic Chancery 2034 20th St NW Ste 200, Washington DC 20009 Telephone: (202) 797-1000 Fax: (202) 332-0668
Embassy of Equatorial Guinea Chancery 2020 16th St NW, Washington DC 20009 Telephone: (202) 518-5700 Fax: (202) 518-5252	Embassy of the Gambia Chancery 5630 16th St NW, Washington DC 20011 Telephone: (202) 785-1399 Fax: (202) 785-1430
Embassy of the Republic of Georgia Chancery 1824 R Street NW, Washington DC 20009 Telephone: (202) 387-2390 Fax: (202) 387-0864	Embassy of Guyana Chancery 2490 Tracy PL NW, Washington DC 20008 Telephone: (202) 265-6900 Fax: (202) 232-1297
Embassy of Germany Chancery 4645 Reservoir Rd NW, Washington DC 20007-1998 Telephone: (202) 298-4000 Fax: (202) 298-4249 or 333-2653	Embassy of the Republic of Haiti Chancery 2311 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 332-4090 Fax: (202) 745-7215
Embassy of Ghana Chancery 3512 International Dr NW, Washington DC 20008 Telephone: (202) 686-4520 Fax: (202) 686-4527	Embassy of Apostolic Nunciature the Holy See (Vatican) Chancery 3339 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 333-7121
Embassy of Greece Chancery 2217 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 939-1300 Fax: (202) 939-1324	Embassy of Honduras Chancery 1990 M St NW Ste 104, Washington DC 20036 Telephone: (202) 966-7702 Fax: (202) 966-9751
Embassy of Grenada Chancery 1701 New Hampshire Ave NW, Washington DC 20009 Telephone: (202) 265-2561 Fax: (202) 265-2468	Embassy of the Republic of Hungary Chancery 3910 Shoemaker St NW, Washington DC 20008 Telephone: (202) 362-6730 Fax: (202) 966-8135
Embassy of Guatemala Chancery 2220 R St NW, Washington DC 20008 Telephone: (202) 745-4952 Fax: (202) 745-1908	Embassy of Iceland Chancery: House of Sweden 2900 K St NW Ste 509, Washington DC 20007-1704 Telephone: (202) 265-6653 Fax: (202) 265-6656

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Exhibit 3.21.263-5 (Cont. 4) (09-12-2024)

Embassy Listing

Embassy	Embassy
Embassy of the Republic of Guinea-Bissau Chancery 15929 Yukon Lane, Rockville MD 20855 Telephone: (301) 947-3958	Embassy of India Chancery 2107 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 939-7000 Fax: (202) 265-4351
Embassy of the Republic of Guinea Chancery 2112 Leroy PL NW, Washington DC 20008 Telephone: (202) 986-4300	Embassy of the Republic of Indonesia Chancery 2020 Massachusetts Ave NW, Washington DC 20036 Telephone: (202) 775-5200 Fax: (202) 775-5365
Embassy of Pakistan - Iranian Interests Section 1250 23rd St Ste 200, Washington DC 20037 Telephone: (202) 965-4990 Fax: (202) 965-1073	Embassy of the Republic of Kazakhstan Chancery 1401 16th St NW, Washington DC 20036 Telephone: (202) 232-5488 Fax: (202) 232-5845
Embassy of Iraq Chancery 3421 Massachusetts Ave NW, Washington DC 20007 Telephone: (202) 483-7500 Fax: (202) 462-5066	Embassy of Kenya Chancery 2249 R St NW, Washington DC 20008 Telephone: (202) 387-6101 Fax: (202) 462-3829
Embassy of Ireland Chancery 2234 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 462-3939 Fax: (202) 232-5993	Embassy of the Republic of Korea Chancery 2450 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 939-5600 Fax: (202) 797-0595
Embassy of Israel Chancery 3514 International Dr NW, Washington DC 20008 Telephone: (202) 364-5500 Fax: (202) 364-5423	Embassy of the Republic of Kosovo Chancery 1101 30th St NW Ste 330, Washington DC 20007
Embassy of Italy Chancery 3000 Whitehaven St NW, Washington DC 20008 Telephone: (202) 612-4400 Fax: (202) 518-2154	Embassy of the State of Kuwait Chancery 2940 Tilden St NW, Washington DC 20008 Telephone: (202) 966-0702 Fax: (202) 364-2868
Embassy of Jamaica Chancery 1520 New Hampshire Ave NW, Washington DC 20036 Telephone: (202) 452-0660 Fax: (202) 452-0081	Embassy of the Kyrgyz Republic Chancery 2360 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 449-9822 Fax: (202) 395-7550
Embassy of Japan Chancery 2520 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 238-6700 Fax: (202) 328-2187	Embassy of the Lao People's Democratic Republic Chancery 2222 S St NW, Washington DC 20008 Telephone: (202) 332-6416 Fax: (202) 332-4923
Embassy of the Hashemite Kingdom of Jordan Chancery 3504 International Dr NW, Washington DC 20008 Telephone: (202) 966-2664 Fax: (202) 966-3110	Embassy of Latvia Chancery 2306 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 328-2840 Fax: (202) 328-2860

Exhibit 3.21.263-5 (Cont. 5) (09-12-2024)**Embassy Listing**

Embassy	Embassy
Embassy of the Kingdom of Lesotho Chancery 2511 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 797-5533 Fax: (202) 234-6815	Embassy of Lebanon Chancery 2560 28th St NW, Washington DC 20008 Telephone: (202) 939-6300 Fax: (202) 939-6324
Embassy of the Republic of Liberia Chancery 5201 16th St NW, Washington DC 20011 Telephone: (202) 723-0437 Fax: (202) 723-0436	Embassy of Malaysia Chancery 3516 International Crt NW, Washington DC 20008 Telephone: (202) 572-9700 Fax: (202) 572-9882
Embassy of Libya Chancery 2600 Virginia Ave NW Ste 300, Washington DC 20037	Embassy of the Republic of Mali Chancery 2130 R St NW, Washington DC 20008 Telephone: (202) 332-2249 Fax: (202) 332-6603
Embassy of Liechtenstein Chancery 2900 K St NW Ste 602-B, Washington DC 20007 Telephone: (202) 331-0590 Fax: (202) 331-3221	Embassy of Maldives 800 2nd Ave Ste 400E, New York, NY 10017 Telephone (212) 599-6195 Fax (212) 661-6405
Embassy of Lithuania Chancery 2622 16th St NW, Washington DC 20009-4202 Telephone: (202) 234-5860 Fax: (202) 328-0466	Embassy of Malta Chancery 2017 Connecticut Ave NW, Washington DC 20008 Telephone: (202) 462-3611 Fax: (202) 387-5470
Embassy of Luxembourg Chancery 2200 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 265-4171 Fax: (202) 328-8270	Embassy of the Republic of the Marshall Islands Chancery 2433 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 234-5414 Fax: (202) 232-3236
Embassy of the Republic of North Macedonia Chancery 2129 Wyoming Ave NW, Washington DC 20008 Telephone: (202) 667-0501 Fax: (202) 667-2131	Embassy of the Islamic Republic of Mauritania Chancery 2129 Leroy PL NW, Washington DC 20008 Telephone: (202) 232-5700 Fax: (202) 319-2623
Embassy of the Republic of Madagascar Chancery 2374 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 265-5525	Embassy of Mauritius Chancery 4301 Connecticut Ave NW Ste 441, Washington DC 20008 Telephone: (202) 244-1491 Fax: (202) 966-0983
Embassy of Malawi Chancery 2408 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 721-0270 Fax: (202) 265-0288	Embassy of Mexico Chancery 1911 Pennsylvania Ave NW, Washington DC 20006 Telephone: (202) 728-1600 Fax: (202) 728-1698
Embassy of the Republic of Moldova Chancery 2101 S St NW, Washington DC 20008 Telephone: (202) 667-1130/3137 Fax: (202) 667-1204	Embassy of the Federated States of Micronesia Chancery 1725 N St NW, Washington DC 20036 Telephone: (202) 223-4383 Fax: (202) 223-4391
Embassy of Mongolia Chancery 2833 M St NW, Washington DC 20007 Telephone: (202) 333-7117 Fax: (202) 298 9227	Embassy of New Zealand Chancery 37 Observatory Circle Washington DC 20008 Telephone: (202) 328-4800 Fax: (202) 667-5227

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Exhibit 3.21.263-5 (Cont. 6) (09-12-2024)

Embassy Listing

Embassy	Embassy
Embassy of Montenegro Chancery 1610 New Hampshire Ave NW, Washington DC 20009 Telephone (202) 234-6108	Embassy of the Republic of Nicaragua Chancery 1627 New Hampshire Ave NW, Washington DC 20009 Telephone: (202) 939-6570 Fax: (202) 939-6542
Embassy of the Kingdom of Morocco Chancery 3508 International Dr NW, Washington DC 20008 Telephone: (202) 462-7979 Fax: (202) 265-0161	Embassy of the Republic of Niger Chancery 2204 R St NW, Washington DC 20008 Telephone: (202) 483-4224 Fax: (202) 483-3169
Embassy of the Republic of Mozambique Chancery 1525 New Hampshire Ave, Washington DC 20036 Telephone: (202) 293-7146 Fax: (202) 835-0245	Embassy of the Federal Republic of Nigeria Chancery 3519 International Crt NW, Washington DC 20008 Telephone: (202) 986-8400 Fax: (202) 775-1385
Embassy of the Republic of Namibia Chancery 1605 New Hampshire Ave NW, Washington DC 20009 Telephone: (202) 986-0540 Fax: (202) 986-0443	Royal Norwegian Embassy Chancery 2720 34th St NW, Washington DC 20008 Telephone: (202) 333-6000 Fax: (202) 337-0870
Embassy of Nauru Chancery 800 2nd Ave, New York NY 10017 Telephone: (212) 937-0074 Fax: (212) 937-0079	Embassy of the Sultanate of Oman Chancery 2535 Belmont Rd NW, Washington DC 20008 Telephone: (202) 387-1980 Fax: (202) 745-4933
Royal Nepalese Embassy Chancery 2131 Leroy PL NW, Washington DC 20008 Telephone: (202) 667-4550 Fax: (202) 667-5534	Embassy of the Islamic Republic of Pakistan Chancery 3517 International Crt, Washington DC 20008 Telephone: (202) 243-6500 Fax: (202) 686-1534
Royal Netherlands Embassy Chancery 4200 Linnean Ave NW, Washington DC 20008 Telephone: (877) 388-2443 Fax: (202) 362-3430	Embassy of the Republic of Palau Chancery 1700 Pennsylvania Ave NW Ste 400, Washington DC 20036 Telephone: (202) 452-6814 Fax (202) 452-6281
Embassy of the Republic of Panama Chancery 2862 McGill Terrace NW, Washington DC 20008 Telephone: (202) 483-1407 Fax: (202) 483-8413	Embassy of Romania Chancery 1607 23rd St NW, Washington DC 20008 Telephone: (202) 332-4848 Fax: (202) 232-4748
Embassy of Papua New Guinea Chancery 1779 Massachusetts Ave NW Ste 805, Washington DC 20036 Telephone: (202) 745-3680 Fax: (202) 745-3679	Embassy of the Russian Federation Chancery 2650 Wisconsin Ave NW, Washington DC 20007 Telephone: (202) 298-5700 Fax: (202) 298-5735
Embassy of Paraguay Chancery 2400 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 483-6960 Fax: (202) 234-4508	Embassy of the Republic of Rwanda Chancery 1714 New Hampshire Ave NW, Washington DC 20009 Telephone: (202) 232-2882 Fax: (202) 232-4544

Exhibit 3.21.263-5 (Cont. 7) (09-12-2024)**Embassy Listing**

Embassy	Embassy
Embassy of Peru Chancery 1700 Massachusetts Ave NW, Washington DC 20036 Telephone: (202) 833-9860 Fax: (202) 659-8124	Embassy of Saint Kitts and Nevis Chancery 3216 New Mexico Ave NW, Washington DC 20016 Telephone: (202) 686-2636 Fax: (202) 686-5740
Embassy of the Philippines Chancery 1600 Massachusetts Avenue, NW Washington DC 20036 Telephone: (202) 467-9300 Fax: (202) 467-9417	Embassy of Saint Lucia Chancery 3216 New Mexico Ave NW, Washington DC 20016 Telephone: (202) 364-6792/93/94/95 Fax: (202) 364-6723
Embassy of Republic of Poland Chancery 2640 16th St NW, Washington DC 20009 Telephone: (202) 234 3800 Fax: (202) 328-6271	Embassy of Saint Vincent and the Grenadines Chancery 3216 New Mexico Ave NW, Washington DC 20016 Telephone: (202) 364-6730 Fax: (202) 364-6736
Embassy of Portugal Chancery 2012 Massachusetts Ave NW, Washington DC 20036 Telephone: (202) 350-5400 Fax: (202) 462-3726	Embassy of the Independent State of Samoa (Western Samoa) Chancery 800 Second Ave Ste 400D, New York, NY 10017 Telephone: (212) 599-6196 Fax: (212) 599-0797
Embassy of the Federal Republic of Somalia 1609 22nd St NW, Washington DC 20008 Telephone: (202) 853-9164	Royal Embassy of Saudi Arabia Chancery 601 New Hampshire Ave NW, Washington DC 20037 Telephone: (202) 337-4076
Embassy of the State of Qatar 2555 M St NW, Washington DC 20037 Telephone: (202) 274-1600 Fax: (202) 237-0061	Embassy of South Sudan Chancery 1233 20th St NW Ste 602, Washington DC 20036 Telephone (202) 293-7940 Fax (202) 293-7941
Embassy of the Republic of Senegal Chancery 2215 M St NW, Washington DC 20037 Telephone: (202) 234-0540 Fax: (202) 629-2961	Embassy of Spain Chancery: 2375 Pennsylvania Ave NW, Washington DC 20037 Telephone: (202) 452-0100 Fax: (202) 833-5670
Embassy of the Republic of Serbia Chancery 1333 16th St NW, Washington DC 20036 Telephone (202) 32-0333 Fax (202) 332-3933	Embassy of Sri Lanka Chancery 2148 Wyoming Ave NW, Washington DC 20008 Telephone: (202) 483-4025 Fax: (202) 232-7181
Embassy of the Republic of Seychelles Chancery 800 Second Ave Ste 400, New York NY 10017 Telephone: (212) 687-9766 Fax: (212) 972-1786	Embassy of the Republic of the Sudan Chancery 2210 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 338-8565 Fax: (202) 667-2406
Embassy of Sierra Leone Chancery 1701 19th St NW, Washington DC 20009 Telephone: (202) 939-9261 Fax: (202) 483-1793	Embassy of the Republic of Suriname Chancery 4301 Connecticut Ave NW Ste 460, Washington DC 20008 Telephone: (202) 244-7488 Fax: (202) 244-5878
Embassy of the Republic of Singapore Chancery 3501 International PL NW, Washington DC 20008 Telephone: (202) 537-3100 Fax: (202) 537-0876	For Swaziland, see Eswatini.

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Exhibit 3.21.263-5 (Cont. 8) (09-12-2024)

Embassy Listing

Embassy	Embassy
Embassy of the Slovak Republic Chancery 3523 International Crt NW, Washington DC 20008 Telephone: (202) 237-1054 Fax: (202) 237-6438	Embassy of Sweden Chancery 2900 K St NW, Washington DC 20005 Telephone: (202) 467-2600 Fax: (202) 467-2699
Embassy of the Republic of Slovenia Chancery 2410 California St NW, Washington DC 20008 Telephone: (202) 386-6601 Fax: (202) 386-6633	Embassy of Switzerland Chancery 2900 Cathedral Ave NW, Washington DC 20008 Telephone: (202) 745-7900 Fax: (202) 387-2564
Embassy of Solomon Islands Chancery 800 2nd Ave Ste 400L, New York NY 10017 Telephone: (212) 559-6192 Fax: (212) 661-8925	Embassy of the Syrian Arab Republic Chancery 2215 Wyoming Ave NW, Washington DC 20008 Telephone: (202) 232-6313 Fax: (202) 234-9548
Embassy of South Africa Chancery 3051 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 232-4400 Fax: (202) 265-1607	Embassy of the Republic of Turkey Chancery 2525 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 612-6700 Fax: (202) 612-6744
Embassy of Tajikistan Chancery 1005 New Hampshire Ave NW, Washington DC 20037 Telephone: (202) 223-6090 Fax: (202) 223-6091	Embassy of Turkmenistan Chancery 2207 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 588-1500 Fax: (202) 280-1003
Embassy of the Republic of China on Taiwan Chancery 4201 Wisconsin Ave NW, Washington DC 20016 Telephone: (202) 895-1800 Fax: (202) 966-0825 Note: The US does not formally recognize the Republic of China on Taiwan but maintains ties through other means.	Embassy of the Republic of Uganda Chancery 5911 16th St NW, Washington DC 20011 Telephone: (202) 726-7100 Fax: (202) 726-1727
Embassy of the United Republic of Tanzania Chancery 1232 22nd St NW, Washington DC 20037 Telephone: (202) 884-1080 Fax: (202) 797-7408	Embassy of Ukraine Chancery 3350 M St NW, Washington DC 20007 Telephone: (202) 333-0606 Fax: (202) 333-0817
Royal Thai Embassy Chancery 1024 Wisconsin Ave NW Ste 401, Washington DC 20007 Telephone: (202) 944-3600 Fax: (202) 944-3611	Embassy of the United Arab Emirates Chancery 3522 International Crt NW Ste 400, Washington DC 20008 Telephone: (202) 243-2400 Fax: (202) 243-2432
Embassy of the Republic of Togo Chancery 2208 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 234-4212 Fax: (202) 232-3190	Embassy of the United Kingdom of Great Britain and Northern Ireland Chancery 3100 Massachusetts Ave NW, Washington DC 20008 Telephone: (202) 588-6500 Fax: (202) 588-7870

Exhibit 3.21.263-5 (Cont. 9) (09-12-2024)**Embassy Listing**

Embassy	Embassy
Embassy of the Kingdom of Tonga Chancery 1350 Old Bayshore Hwy, Ste. 610, Burlingame, CA 94010 Telephone: (650) 685-1001 Fax: (650) 685-1003	Embassy of Uruguay Chancery 1913 I Street NW, Washington DC 20006 Telephone: (202) 331-1313 Fax: (202) 331-8142
Embassy of the Republic of Trinidad and Tobago Chancery 1708 Massachusetts Ave NW, Washington DC 20036 Telephone: (202) 467-6490 Fax: (202) 785-3130	Embassy of the Republic of Uzbekistan Chancery 1746 Massachusetts Ave NW, Washington DC 20036 Telephone: (202) 887-5300 Fax: (202) 293-6804
Embassy of Tunisia Chancery 1515 Massachusetts Ave NW, Washington DC 20005 Telephone: (202) 862-1850 Fax: (202) 862-1858	Embassy of the Republic of Zambia Chancery Immigration & Consular Services 2200 R St NW, Washington DC 20008 Telephone: (202) 234-4009 Fax: (202) 265-9718
Embassy of the Republic of Venezuela - closed until further notice Note: Passports returned as undeliverable will be held by the ITIN unit for one year. See IRM 3.21.263.6.3.4.2.6.	Embassy of the Republic of Zimbabwe Chancery 1608 New Hampshire Ave NW, Washington DC 20009 Telephone: (202) 332-7100 Fax: (202) 483-9326
Embassy of the Socialist Republic of Vietnam Chancery 1233 20th Street NW Ste 400, Washington DC 20036 Telephone: (202) 861-0737 Fax: (202) 861-0917	Embassy of the Republic of Yemen Chancery 2319 Wyoming Ave NW, Washington DC 20008 Telephone: (202) 965-4760 Fax: (202) 337-2017

The chart below lists the characteristics of a passport and their descriptions.

[illegible]

Exhibit 3.21.263-6 (Cont. 1) (01-22-2019)

General Characteristics of Passports

		#
		#
		#
		#
		#
		#
		#
		#
		#
		#
		#

Examining Passports for Questionable Characteristics

The chart below lists features of a passport and describes how to identify questionable characteristics.

[illegible]

Examining Passports for Questionable Characteristics

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Examining Passports for Questionable Characteristics

[illegible]

Examining Passports for Questionable Characteristics

#####

General Procedures for Detecting Questionable Identification Documents

[illegible]

General Procedures for Detecting Questionable Identification Documents

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General Procedures for Detecting Questionable Identification Documents

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General Procedures for Detecting Questionable Identification Documents

[illegible]

General Procedures for Detecting Questionable Identification Documents

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Exhibit 3.21.263-9 (08-26-2016)**Visas and Counterfoils**

The chart below lists the purpose of obtaining a U.S. Visa and the use for entry into the United States.

Visas and Counterfoils
(1) Generally, a citizen of a foreign country who wishes to enter the United States must first obtain a U.S. visa, which is placed in the traveler's passport. There are two categories of visas, either a non-immigrant visa for travel to the U.S. on a temporary basis or an immigrant visa for travel to live permanently in the U.S. Refer to Exhibit 3.21.263-4 for a detailed list of potential work authorization visas. Most Canadian citizens and many citizens from certain eligible countries may also be able to visit the U.S. without a visa, through the Visa Waiver Program (VWP). Refer to Exhibit 3.21.263-10.
(2) A U.S. visa is not a guarantee of entry to the U.S. It is a document that is issued by the U.S. embassy and consulate in foreign countries which will permit a foreign national to proceed to a U.S. port of entry to apply for admission to the U.S.
(3) The recipient of the visa is subject to inspection at the port of entry by United States Citizenship and Immigration Service (USCIS) who have authority to deny admission.
(4) The USCIS officer at the port of entry decides the conditions (i.e., class of admission and length of stay) based on the visa classification.
(5) USCIS places an admission stamp in ink in the alien's passport that contains <ul style="list-style-type: none"> • Port of Entry • Date of Inspection • Inspection Officer's Identification • Alien's Class of Admission • Validity Date (i.e., length of stay) • A Stamp Identification Number
(6) It is recommended that the individual carry, for possible presentation to USCIS, the evidence submitted to the consular officer when the visa was obtained. This evidence is similar to the type of supporting ID used for the Form W-7.

Exhibit 3.21.263-10 (06-20-2024)

Visa Waiver Program (VWP)

The chart below describes the Visa Waiver Program and lists the participating countries.

Visa Waiver Program (VWP)
(1) The Visa Waiver Program (VWP) permits citizens or nationals of participating countries to apply for admission to the U.S. for ninety (90) days or less as non-immigrant visitors for tourism or business without first obtaining a non-immigrant visa. See also IRM 3.21.263.6.3.4.2
(2) Upon arrival in the U.S., foreign nationals are issued an I-94W with a Waiver for Business (WB) or Waiver for Tourist (WT). Both are part of the visa Waiver Program alien classification. The I-94W is green.

Exhibit 3.21.263-10 (Cont. 1) (06-20-2024)
Visa Waiver Program (VWP)

Visa Waiver Program (VWP)
<p>(3) Participating countries in the VWP are:</p> <p>Andorra Australia Austria Belgium Brunei Chile Croatia Czech Republic Denmark Estonia Finland France Germany Greece Hungary Iceland Ireland Israel Italy Japan Latvia Liechtenstein Lithuania Luxemburg Malta Monaco The Netherlands New Zealand Norway Poland Portugal San Marino Singapore Slovakia Slovenia South Korea Spain Sweden Switzerland Taiwan United Kingdom*</p> <p>* For citizens with the unrestricted right of permanent abode in England, Scotland, Wales, Northern Ireland, the Channel Islands, and the Isle of Man.</p>

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-11 (01-01-2016) ITIN Identification Documentation Codes

The chart below lists the thirteen acceptable identification documents and their Real-Time System (RTS) document code number.

Documentation Code	Type of Document
01	Passport
02	National Identity Card (with name, photo, address, DOB, and expiration date)
16	U.S. Driver's License
17	Civil Birth Certificate
20	Medical Records (valid only for dependents under 6 years of age)
21	Foreign Driver's License
22	U.S. State Identification Card
23	Foreign Voter's Registration Card
24	U.S. Military Identification Card
25	Foreign Military Identification Card
26	School Records (valid only for dependents under 18 years of age)
32	Visa (issued by the USCIS, formerly the Immigration and Naturalization Service or INS)
38	United States Citizenship and Immigration Services (USCIS) photo ID

Exhibit 3.21.263-12 (11-12-2021)**Form 2848, Power of Attorney and Declaration of Representative**

This form can be accessed at *Form 2848*

Revision must be 2011 or later

Line 1: Name and full address of applicant
NOTE: Invalid if more than one name on line 1. Even if married applicants are naming the same representative/appointee, each spouse must execute his or her own POA on a separate Form 2848.

Form 2848
 (Rev. January 2021)
 Department of the Treasury
 Internal Revenue Service
 Go to www.irs.gov

Part I Power of Attorney
Caution: A separate Form 2848 must be filed for any purpose other than representation.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, Part II.

Taxpayer name and address _____
 Taxpayer identification number(s) _____
 Daytime telephone number _____

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address _____
 CAF No. _____
 PTIN _____
 Telephone No. _____
 Fax No. _____

Check if to be sent copies of notices and communications ☐ Check if new: Address ☐

Name and address _____
 Telephone No. _____ Fax No. _____

Line 2: Representative's name and either:

- Full address
- CAF number

(Note: IRS sends notices and communications to only two representatives.)

Name and address _____
 Telephone No. _____ Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)

Name and address _____
 Telephone No. _____ Fax No. _____

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

"ITIN" or "W-7" indicated on Line 3, 4, or 5

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions. ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

Required Elements

1. Dated signature on line 7 -- If applicant is:
 - Under 18, dated signature of applicant, parent, or court-appointed guardian
 - Age 18 or over, dated signature of applicant, valid POA, or court-appointed guardian
2. Representative's designation and dated signature in Part II
3. Specific tax matter: "ITIN" or "Form W-7" on line 3, 4, or 5
4. Clear identification of the taxpayer: name and full address of one applicant on line 1
5. Clear identification of the representative on line 2: name plus either address or CAF number

Reminder: Certified English translation may be required if Form 2848 is in another language.

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-12 (Cont. 1) (11-12-2021)

Form 2848, Power of Attorney and Declaration of Representative

Form 2848 (Rev. 1-2021) Page **2**

b Specific acts accepting payment on behalf of the taxpayer, or any other act on behalf of the taxpayer. List any other specific acts.

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature _____ Date _____ Title (if applicable) _____

If F2848 is:

Part II

Under penalty of perjury, I declare:

- I am not currently under any legal disability.
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

Part II requirements:

- Representative's designation,
- Representative's signature,
- Representative's signature date, and
- Additional requirements based on designation; Designation "f" requires that the relationship to the applicant be provided and that the relationship indicate an immediate family member (e.g., spouse, parent, child, grandparent, sister, step-child). If another relationship is listed (e.g. aunt, nephew, cousin), Form 2848 is valid ONLY if court-appointed guardianship papers are provided.

Designation—Insert above letter (a–t).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

Exhibit 3.21.263-13 (03-16-2023)**Common United States Postal Service (USPS) Abbreviations**

The chart below lists commonly used abbreviations by the U.S. Postal Service.

Word	Abbreviation	Word	Abbreviation
Air Force Base	AFB	Northwest, N.W.	NW
Apartment	APT	Office	OFC
Avenue	AVE	One-half	1\2 Caution: Use backwards slash (\) only
Basement	BSMT	Parkway	PKWY
Boulevard	BLVD	Place	PL
Building	BLDG	Plaza	PLZ
Circle	CIR	Post Office Box, P.O. Box, P.O. Drawer, POB, P.O.	PO Box Note: When "Box" is part of a street address, enter as shown.
Court	CT	Private Mailbox	PMB Caution: Private Mailboxes are not accepted. See IRM 3.21.263.9.3.2.5
Cove	CV	Road	RD
Department	DEPT	Room	RM
Drive	DR	Route, RT, Rte.	RTE
East, Ea	E	Rural Route, Rural Delivery, R.D., RFD. R.F.D., RR, R.R.	RR
Expressway	EXPY	South, So	S
Floor	FL	Southeast, S.E.	SE
Fort	FT	Southwest, S.W.	SW
Freeway	FWY	Space	SPC
General Delivery	GEN DEL	Square	SQ
Highway	HWY	Street	ST
Highway Contract	HC	Suite	STE

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Exhibit 3.21.263-13 (Cont. 1) (03-16-2023)

Common United States Postal Service (USPS) Abbreviations

Word	Abbreviation	Word	Abbreviation
Lane	LN	Terrace, Terr	TER
North, No	N	West, We	W
Northeast, N.E.	NE		

Exhibit 3.21.263-14 (10-14-2008)**State Abbreviations**

The following chart is a list of U.S. states, military posts and U.S. possessions two-letter abbreviations used by the U.S. Postal Service.

Abrv	State	Abrv	State	Abrv	State
AL	Alabama	MA	Massachusetts	TN	Tennessee
AK	Alaska	MI	Michigan	TX	Texas
AZ	Arizona	MN	Minnesota	UT	Utah
AR	Arkansas	MS	Mississippi	VT	Vermont
CA	California	MO	Missouri	VA	Virginia
CO	Colorado	MT	Montana	WA	Washington
CT	Connecticut	NE	Nebraska	WV	West Virginia
DE	Delaware	NV	Nevada	WI	Wisconsin
DC	District of Columbia	NH	New Hampshire	WY	Wyoming
FL	Florida	NJ	New Jersey		
GA	Georgia	NM	New Mexico	Abrv	APO/FPO
HI	Hawaii	NY	New York	AA	APO/FPO Americas
ID	Idaho	NC	North Carolina	AE	APO/FPO Europe
IL	Illinois	ND	North Dakota	AP	APO/FPO Pacific
IN	Indiana	OH	Ohio	Abrv	US Possessions
IA	Iowa	OK	Oklahoma	AS	American Samoa
KS	Kansas	OR	Oregon	MP	Northern Mariana Islands (CNMI)
KY	Kentucky	PA	Pennsylvania	GU	Guam
LA	Louisiana	RI	Rhode Island	PW	Palau
ME	Maine	SC	South Carolina	PR	Puerto Rico
MD	Maryland	SD	South Dakota	VI	Virgin Islands (US)

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-15 (06-20-2024)

Country Code Table

The following chart is a list of Country Codes. These two-character codes are not for use in an address. They are found in the following RTS drop-down lists:

- Country of Citizenship
- Country of Birth
- Issuing Country (for ID)

Country - Country Code	Country - Country Code	Country - Country Code
A	Andorra - AN	Aruba - AA
Abu Dhabi - TC	Angola - AO	Ashmore & Cartier Is - AT
Afghanistan - AF	Anguilla - AV	Australia - AS
Akrotiri - AX	Antarctica - AY	Austria - AU
Albania - AL	Antigua and Barbuda - AC	Azerbaijan - AJ
Algeria - AG	Argentina - AR	Azores - PO
American Samoa - AQ	Armenia - AM	
B	Belgium - BE	Bouvet Island - BV
Bahamas, The - BF	Belize - BH	Brazil - BR
Bahrain - BA	Benin (Dahomey) - BN	British Indian Ocean Territory - IO
Baker Island - FQ	Bermuda - BD	British Virgin Islands - VI
Balearic Islands (Mallorca) - SP	Bhutan - BT	Brunei - BX
Bangladesh - BG	Bolivia - BL	Bulgaria - BU
Barbados - BB	Bonaire, Sint Eustatius, and Saba- NT	Burkina Faso (Upper Volta) - UV
Bassas da India - BS	Bosnia Herzegovina - BK	Burma (Myanmar) - BM
Belarus - BO	Botswana - BC	Burundi - BY
C	China - CH	Corsica - VP
Cambodia (Kampuchea) - CB	Christmas Island (Indian Ocean) - KT	Costa Rica - CS
Cameroon - CM	Clipperton Islands - IP	Cote d' Ivoire - IV
Canada - CA	Cocos (Keeling) Island - CK	Croatia - HR
Canary Islands - SP	Colombia - CO	Cuba - CU
Cape Verde - CV	Comoros - CN	Curacao - NT

Exhibit 3.21.263-15 (Cont. 1) (06-20-2024)**Country Code Table**

Country - Country Code	Country - Country Code	Country - Country Code
Cayman Islands - CJ	Congo (Brazzaville), Republic of - CF	Cyprus - CY
Central African Republic - CT	Congo (Kinshasa), Democratic Republic of - CG	Czech Republic - EZ
Chad - CD	Cook Islands - CW	Czechoslovakia - CZ
Chile - CI	Coral Sea Islands Territory - CR	
D	Djibouti - DJ	Dubai - TC
Denmark - DA	Dominica - DO	
Dhekelia - DX	Dominican Republic - DR	Estonia - EN
E	El Salvador - ES	Ethiopia - ET
Ecuador - EC	Equatorial Guinea - EK	Eswatini (formerly Swaziland) - WZ
Egypt - EG	Eritrea - ER	Europa Island - EU
F	Fiji - FJ	France - FR
Falkland Islands (Islas Malvinas) - FK	Finland - FI	French Guiana - FG
	Former Yugoslavia, Kingdom of Serbs, Croats, and Slovenes (Kosovo, Montenegro, Serbia) - YO	French Polynesia (Tahiti) - FP
Faroe Islands - FO	Former Yugoslavia, Socialist Federal Republic of - YU	French Southern & Antarctic Lands - FS
G	Germany (Federal Republic of - West) - GE	Guadeloupe - GP
Gabon - GB	Ghana - GH	Guam - GQ
Gambia, The - GA	Gibraltar - GI	Guatemala - GT
Gaza Strip - GZ	Glorioso Islands - GO	Guernsey - GK
Georgia - GG	Great Britain (United Kingdom) - UK	Guinea - GV
Germany - GM	Greece - GR	Guinea-Bissau - PU
Germany (Democratic Republic - East) - GC	Greenland - GL	Guyana - GY
Germany (Berlin) - BZ	Grenada (Southern Grenadines) - GJ	
H	Heard Is & McDonald Is - HM	Hong Kong - HK

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Exhibit 3.21.263-15 (Cont. 2) (06-20-2024)

Country Code Table

Country - Country Code	Country - Country Code	Country - Country Code
Haiti - HA	Holy See (Vatican City) - VT	Howland Island - HQ
Eleuthera Island - BF	Honduras - HO	Hungary - HU
I	Iran - IR	Isle of Man - IM
Iceland - IC	Iraq - IZ	Israel - IS
India - IN	Iraq (Saudi Arabia Neutral Zone) - IY	Italy - IT
Indonesia - ID	Ireland, Republic of (Eire) - EI	
J	Japan - JA	Johnston Atoll - JQ
Jamaica - JM	Jarvis Island - DQ	Jordan - JO
Jan Mayen - JN	Jersey - JE	Juan de Nova Island - JU
K	Kiribati (Gilbert Island) - KR	Kurile Islands - RS
Kazakhstan - KZ	Korea, Democratic Peoples Republic of (North) - KN	Kuwait - KU
Kenya - KE	Korea, Republic of (South) - KS	Kyrgyzstan - KG
Kingman Reef - KQ	Kosovo, Republic of - KV	
L	Lesotho - LT	Lithuania - LH
Laos - LA	Liberia - LI	Luxembourg - LU
Latvia - LG	Libya - LY	
Lebanon - LE	Liechtenstein - LS	
M	Malta - MT	Moldova - MD
Macau - MC	Marshall Islands - RM	Monaco - MN
Macedonia, Republic of North (Former Yugoslav Republic of) - MK	Martinique - MB	Mongolia - MG
Madagascar (Malagasy Republic) - MA	Mauritania - MR	Montenegro - MJ
Malawi - MI	Mauritius - MP	Montserrat - MH
Malaysia - MY	Mayotte - MF	Morocco - MO
Maldives - MV	Mexico - MX	Mozambique - MZ
Mali - ML	Micronesia, Federal States of - FM	Myanmar (Burma) - BM
	Midway Islands - MQ	

Exhibit 3.21.263-15 (Cont. 3) (06-20-2024)**Country Code Table**

Country - Country Code	Country - Country Code	Country - Country Code
N	Netherlands - NL	Niue - NE
Namibia - WA	New Caledonia - NC	Norfolk Island - NF
Nauru - NR	New Zealand - NZ	Northern Ireland (United Kingdom) - UK
Navassa Island - BQ	Nicaragua - NU	Northern Mariana Island - CQ
Nepal - NP	Niger - NG	Norway - NO
Netherlands Antilles - NT	Nigeria - NI	
O	Oman - MU	
P	Papua New Guinea - PP	Pitcairn Islands - PC
Pakistan - PK	Paracel Islands - PF	Poland - PL
Palau, Republic of - PS	Paraguay - PA	Portugal - PO
Palmyra Atol - LQ	Peru - PE	Puerto Rico - RQ
Panama - PM	Philippines - RP	
Q	Qatar - QA	
R	Romania - RO	Ryukyu Islands - JA
Redonda - VI	Russia - RS	
Reunion - RE	Rwanda - RW	St. Barthelemy - TB
S	Singapore - SN	St. Helena - SH
Saint Martin - RN	Slovakia - LO	St. Kitts (St. Christopher and Nevis) - SC
Samoa (Western Samoa) - WS	Slovenia - SI	St. Lucia - ST
San Marino - SM	Solomon Islands - BP	St. Pierre & Miquelon - SB
Sao Tome and Principe - TP	Somalia - SO	St. Vincent & Grenadines - VC
Saraway - MY	South Africa - SF	Sudan - SU
Saudi Arabia - SA	South Georgia - SX	Suriname - NS
Senegal - SG	South Sandwich Islands - SX	Svalbard (Spitsbergen) - SV
Serbia, Republic of - RI	South Sudan - SS	
Seychelles - SE	Spain - SP	Sweden - SW
Sierra Leone - SL	Spratly Islands - PG	Switzerland - SZ
	Sri Lanka - CE	Syria - SY
T	Togo - TO	Tunisia - TS

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Exhibit 3.21.263-15 (Cont. 4) (06-20-2024)

Country Code Table

Country - Country Code	Country - Country Code	Country - Country Code
Taiwan - TW	Tokelau - TL	Turkey - TU
Tajikistan - TI	Tonga - TN	Turkmenistan - TX
Tanzania, United Republic of - TZ	Tortola - VI	Turks and Caicos Islands - TK
Thailand - TH	Trinidad and Tobago - TD	Tuvalu - TV
Timor-Leste, Democratic Republic of - TT	Tromelin Island - TE	
U	Union of Soviet Socialist Republics - UR	United States of America- US
Uganda - UG	United Arab Emirates - AE	Uruguay - UY
Ukraine - UP	United Kingdom (includes England, Scotland, Wales) - UK	Uzbekistan - UZ
V	Venezuela - VE	Virgin Islands (U.S.) - VQ
Vanuatu - NH	Vietnam -VM	
W	Wallis and Futuna - WF	Western Sahara - WI
Wake Island - WQ	West Bank - WE	Windward Island - VC
Y	Yemen (Aden) - YM	
Z	Zaire (Democratic Republic of Congo) - CG	Zambia - ZA
Zimbabwe - ZI		
Miscellaneous	Unknown Country - UC	Country Not Recognized - ZZ (temporarily used for Palestinian Territory)
U.S. Born (Non-Citizen - Embassy) - XX	Other Countries - OC	

Exhibit 3.21.263-16 (07-15-2015)
Province Abbreviations for Canada

The chart below lists the two-letter abbreviations for Canadian provinces and territories.

Province/Territory	Abbreviation
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

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Exhibit 3.21.263-17 (01-23-2012)

Province Abbreviations for Mexico

The chart below lists the abbreviations for Mexican states and provinces.

Province/State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS

Exhibit 3.21.263-17 (Cont. 1) (01-23-2012)

Province Abbreviations for Mexico

Province/State	Abbreviation
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

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Exhibit 3.21.263-18 (11-09-2018)

Inventory Tracking Input Screen

Inventory Tracking Input - Microsoft Internet Explorer

File Edit View Favorites Tools Help

IRS ITIN
IRS Individual Taxpayer Identification Number

Home Add Inventory Search Inventory ITIN Reports Reference Close

Inventory Tracking Input

Batch Sort	<input type="text"/>	Batch Number	System Generated
Batch Received Date	<input type="text"/>	Batch Creation Date	System Generated
Earliest IRS Received Date	<input type="text"/>	Batch Completion Date	System Generated
Card Number	<input type="text"/>	Batch Quantity Completed	System Generated
Slot Number	<input type="text"/>	ITIN TE ID	System Generated
Batch Quantity	<input type="text"/>	Inventory Clerk ID	System Generated
		Batch Status	System Generated

☐ Print Card Inventory Control Sheet

Done Local intranet

Exhibit 3.21.263-19 (11-09-2018)
Inventory Tracking Search Screen

ITIN - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites

Address D:\USERS\indb\documents\ITIN\ITIN screenshots 00052005\ITIN_Inventor\Main\arch.htm Go Links

IRS ITIN
 IRS Individual Taxpayer Identification Number

Home | Add W-7 | Search W-7 | Add Inventory | Search Inventory | Add AA | Search AA | AA Reports | ITIN Reports | Reference | Close

Inventory Tracking Search

Please enter one or more of the following criteria to search for a Batch.

Batch Sort Batch Status

Batch Number ITIN TE ID

Cart Number Inventory Clerk ID

Batch Received Date MM DD YYYY Batch Creation Date MM DD YYYY

Earliest IRS Received Date MM DD YYYY Batch Completion Date MM DD YYYY

Search Results - 1 Record Found

Batch Received Date	Batch Creation Date	Batch Completion Date	Batch Status	Batch Sort	Batch Number	Batch Quantity	Batch Quantity Completed	Inventory Clerk ID	ITIN TE ID	
2/5/2005	2/6/2005		In Progress	W-7s with Tax Return	2330154589	50	24	brio	brio	View History

Local intranet

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Exhibit 3.21.263-20 (11-09-2018) Inventory Tracking History Screen

ITIN - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address D:\USERS\tnclb\documents\ITIN\ITIN screenshots\08082005\ITIN_Inventory_History.htm Go Links

IRS ITIN
IRS Individual Taxpayer Identification Number

Home | Add W-7 | Search W-7 | Add Inventory | Search Inventory | Add AA | Search AA | AA Reports | ITIN Reports | Reference | Close

Inventory Tracking History

Batch Sort	W7s with Tax Returns	Batch Quantity Completed	45
Batch Status	In Progress	Inventory Clerk ID	tlbinc
Batch Number	9220156754	ITIN TE ID	tlbinc
Batch Quantity	50		

History of Change

Date/Time	Inventory Clerk ID	Batch Status	Reason for Change	Comments
10/2/2004 10:00am	tnclb	In Progress	Batch Quantity Adjustment	
10/2/2004 11:02am	tlbier	In Progress	Update Status for Correspondence Sort	
10/3/2004 12:11pm	ellinc	In Progress	Other	
10/4/2004 2:00pm	petts	In Progress	Other	

Back ITIN Home

Local intranet

Exhibit 3.21.263-21 (11-09-2018)
Inventory Tracking View Screen

Inventory Tracking View - Microsoft Internet Explorer

File Edit View Favorites Tools Help

IRS ITIN
IRS Individual Taxpayer Identification Number

[Home](#) [Add Inventory](#) [Search Inventory](#) [ITIN Reports](#) [Reference](#) [Close](#)

Inventory Tracking View

Reason for Change Comments

Batch Sort Batch Number

Batch Received Date Batch Creation Date

Earliest IRS Received Date Batch Completion Date

Cart Number Batch Quantity Completed

Slot Number ITIN TE ID

Batch Quantity Inventory Clerk ID

Batch Status

Done Local Intranet

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-22 (11-09-2018)

Inventory Tracking Edit Screen

ITIN - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address [D:\USERS\tncl\documents\ITIN\ITIN screenshots 09082005\ITIN_Inventory_Tracking_Print.htm](#) Go Links

IRS ITIN
IRS Individual Taxpayer Identification Number

[Home](#) | [Add W-7](#) | [Search W-7](#) | [Add Inventory](#) | [Search Inventory](#) | [Add AA](#) | [Search AA](#) | [AA Reports](#) | [ITIN Reports](#) | [Reference](#) | [Close](#)

Inventory Tracking Edit


Batch Sort	W-7s with Tax Returns	Batch Number	9220158754
Batch Received Date	MM 10 DD 20 YY 2004	Batch Creation Date	10/20/2004
Earliest IRS Received Date	MM 10 DD 20 YY 2004	Batch Completion Date	10/20/2004
Card Number	25	Batch Quantity Completed	50
Slot Number	3	ITIN TE ID	txcbr
Batch Quantity	50	Inventory Clerk ID	bric
		Batch Status	Processed

☐ Print Card Inventory Control Sheet

Local intranet

Exhibit 3.21.263-23 (01-01-2025)

Acceptance Agent Application Search Screen



e-servicesApplicationsCasesAdministrationOnline TutorialsReportsSign Out

External Services Authorization Management > Application Search

Application Search

Please select the criteria you would like to search by and press the Search button.

Search Criteria

Hide Criteria

Row	Search By	Operator	Value	Remove
1	Application Type	EQUALS	Acceptance Agent Application	
2	Taxpayer ID	EQUALS	XXX-XX-XXXX	

+

SEARCH

CLEAR SEARCH

Search Results (1 of 1)

Hide All

Showing Items 1 to 1 of 1

«PrevPage 1Next»

Doing Business As (Trade/Company Name)	EFIN(s)/ TCC(s)/ Office Code(s)	Application Type	Application Status	Address	Tracking Number	View	Edit	Delete/ Undelete
	00000000 (Active)	AA	Completed		2020XXXXXXXXXXXXXXXXXX			

Showing Items 1 to 1 of 1

«PrevPage 1Next»

Exhibit 3.21.263-23

47942170

Internal Revenue Manual

Cat. No. 47942R (10-22-2024)
Any line marked with a #
is for Official Use Only

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Exhibit 3.21.263-24 (01-01-2025)

Acceptance Agent Application Summary Screen



External Services Authorization Management > Case Search > Application Case Overview > Application Summary

<u>Firm Information</u>	<u>Authorized Users</u>	<u>Application Summary</u>	<u>Application Submission</u>
<u>Application Comments</u>	<u>Application Status History</u>	<u>Application History</u>	<u>Letter History</u>

Doing Business as Name: ***** | EIN: *****

Application Type: Acceptance Agent Application | Agreement Type: Current | Customer ID: 00000000

Agreement Status: Approved

Tracking Number: 2020XXXXXXXXXXXXXXX | Location App Outcome: N/A

Location App Status: Completed

Application Summary

[Print](#) | [Home](#)

[View Agreement Summary](#) | [View Application History](#) | [Update Application Status](#)

Firm

Acceptance Agent Type:	Certifying Acceptance Agent (CAA)
Firm/Organization Legal Name:	*****
Organization Status:	Limited Liability Corporation
Business Address:	*****
Business Address City/State/Postal Code:	Houston, TX 77013
Phone Number:	(000) 000-0000
Fax Number:	(000) 000-0000
Email Address:	*****@anydomain.com
Mailing Address:	*****
Mailing Address City/State/Postal Code:	Houston, TX 77013
Included on the published list of Acceptance Agents located on the IRS website:	Yes
Firm Suitability Status:	Passed

[Update Firm Suitability Answers](#)

Authorized User(s)

Showing Items 1 to 2 of 2

Role Id	Organization Role	Name	Position/ Title	Phone
1	Principal, Partner, or Owner of the Business	*****	Owner	
3	Responsible Party	*****		(000) 000-0000

Jurat & Personal Information

Showing Items 1 to 1 of 1

Name	Organization Role	SSN/ ITIN	PTIN	Person Suitability Answers and Jurat Signature	Jurat Status and Jurat Acceptance Date	Professional Status	Suitability Status	Person Letter
*****	Principal, Partner, or Owner of the Business	000 - XX - 0000	P0000000X	N/A	N/A	N/A	Passed	Generate Letter

Office Code(s)

Showing Items 1 to 1 of 1

Office Code	Status	Effective Date
00000000	Active	11/05/2023 00:00 AM

[PREVIOUS](#) [CONTINUE](#) >

[Cancel](#)

Exhibit 3.21.263-25 (11-09-2018)
W-7 Potential Duplicate Screen

IRS ITIN

IRS Individual Taxpayer Identification Number

Home

Add W-7

Search W-7

Search Inventory

Search AA

ITIN Reports

Reference

Close

W-7 Potential Duplicate

A review of the potential duplicate(s) listed is required to continue. Please view the Account Status/History of the Potential Duplicate(s) identified below by clicking on the DLN. A new window will open the selected DLN account information.

If a duplicate is confirmed, please select the checkbox next to the confirmed duplicate and select the "Duplicate" button below. If a duplicate does not exist, select the "Not a Duplicate" button.

Potential Duplicates:	ITIN:	Last Name:	First Name:	Country Of Birth:	Rule Failures:	Status:
<input type="checkbox"/> DLN 20296000000299	900-7X-50XX	DOE	ROSINA	PERU		A-Assigned
<input type="checkbox"/> DLN 20291000022181		DOE	ROSITA	PERU	S02,S03	S-Suspended
<input type="checkbox"/> DLN 20291000008013		DOE	ROSINCA	PERU	R19,S02,S30	R-Rejected

4

Back

Duplicate

Not a Duplicate

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Exhibit 3.21.263-26 (11-09-2018)

IDRS NAMES Research Results Screen

IRS ITIN

IRS Individual Taxpayer Identification Number



IDRS NAMES Research Results

There is a need for you to do research on IDRS NAMES command code. Please return to this page when you have completed your research.

From NAMES Search Result:

"NAME: ***** "

" Address: ***** CITY MEXICO "

" DOB: **/**/**** TIN:**-***-**** Secondary TIN:**-***-****"

Research Results

SSN

ITIN

Exhibit 3.21.263-27 (11-09-2018)**Override Status Screen**

The screenshot shows a web browser window titled "ITIN - Microsoft Internet Explorer". The address bar displays "Z:\Web Services\ITIN\Screenshots\ITIN_W7_Override.htm". The page content includes the "IRS ITIN" logo and the text "IRS Individual Taxpayer Identification Number". Below this is the heading "Override Status". A message states: "Please provide a reason to override a status and select a new status." The form contains four fields: "Reason for Override" (a text input field), "Other" (a text input field with a small upward arrow icon on the right), "New Status" (a dropdown menu), and "New Reason Code" (a dropdown menu). At the bottom of the form are two buttons: "Submit" and "Cancel". The browser's status bar at the bottom shows "Done" and "Local intranet".

ITIN - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address Z:\Web Services\ITIN\Screenshots\ITIN_W7_Override.htm

IRS ITIN
IRS Individual Taxpayer Identification Number

Override Status

Please provide a reason to override a status and select a new status.

Reason for Override

Other

New Status

New Reason Code

Done Local intranet

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Exhibit 3.21.263-28 (10-14-2008)

Revoke ITIN Screen

The screenshot shows a web browser window titled "ITIN - Microsoft Internet Explorer". The address bar displays "Y:\Web Services\ITIN\Screenshots\ITIN_W7_Revoke.htm". The page content includes the "IRS ITIN" logo and the text "IRS Individual Taxpayer Identification Number". Below this is the heading "Revoke ITIN". A message states: "Please verify this application is in (A) Assigned status in order to revoke ITIN." The form contains three input fields: "Reason for Revoke" (a dropdown menu), "SSN", and "ITIN". At the bottom of the form are "Submit" and "Cancel" buttons. The browser's status bar at the bottom shows "Done" and "Local intranet".

IRS ITIN
IRS Individual Taxpayer Identification Number

Revoke ITIN

Please verify this application is in (A) Assigned status in order to revoke ITIN.

Reason for Revoke

SSN

ITIN

Done Local intranet

Exhibit 3.21.263-29 (11-09-2018)
Completed Form 3210

The blank form can be accessed at *Form 3210*

Document Transmittal	To (Show complete and correct address)		Release Date	Page <u>1</u> of <u>3</u>
	AUSPC ITIN UNIT PO BOX 149342 STOP 6090 AUSTIN TX 78714-9342		Transmittal Code (From-Serial no.-To)	
			Numbered	Unnumbered
Document Identification			Remarks	
Quantity	Code or Type	Instructions: When transmitting reports, please show the type of report and the period covered. For other items, show identifying information such as blocks, DLN, EIN, SSN, etc.	FORM W-7	
			Shipment Information	
			Con-tainer No.	Rec'd (✓)
From (Originator must supply complete return address below)				
INTERNAL REVENUE SERVICE 880 FIRST ST. SUITE 1295 SAN DIEGO, CA 92109			Releasing official (Signature and title)	
			Lucas Yellow Lucas Yellow TE	
			Received and verified (Signature and title)	
			Vallejo Brown Vallejo Brown Clerk	
			Originator Telephone Number	
			123-555-6789	
			Date acknowledged	08/11/2008
Form 3210 (Rev. 7-90) Catalog Number 22150T			Department of the Treasury Internal Revenue Service	

Part 1 - Recipient

ACKNOWLEDGE RECEIPT (with arrow pointing to "Received and verified")

DATE RETURNED (with arrow pointing to "Date acknowledged")

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-30 (06-20-2024)

Glossary

The chart below is a glossary of ITIN terms, the definition and the IRM reference for additional information.

Term	Definition	Reference
Acceptance Agent	Person authorized by the IRS to assist resident and non-resident aliens complete Form W-7	IRM 3.21.263.4 and IRM 3.21.263.4.1
Apostille	A certification used for foreign notarization.	IRM 3.21.263.6.3.4.2.1
Certifying Acceptance Agent	Person authorized by the IRS to assist resident and non-resident aliens complete Form W-7 and authenticate their identification documents.	IRM 3.21.263.4 and IRM 3.21.263.4.1
CP Notice	An IRS-issued notice requesting additional information.	IRM 3.21.263.5.9
Correspondence	Letter of inquiry or notice response pertaining to an ITIN application.	IRM 3.21.263.6.2.1, IRM 3.21.263.6.10.8
Current Tax Year	The current calendar year (Jan. 1 through Dec. 31). Also referred to as <i>current year</i> .	IRM 3.21.263.6.3.4.3, IRM 3.21.263.6.3.5.2
Disclosure	Procedure to identify to whom you are speaking or providing information with respect to an applicant.	IRM 3.21.263.3.3, IRM 3.21.263.7.1.1, IRM 3.21.263.8.1
Hague Convention Members	A list of countries able to use an apostille.	IRM 3.21.263.6.3.4.2.1 and Figure 3.21.263-6
Hard Reject Reason Code	Codes that define why an application was placed in Hard Reject status.	IRM 3.21.263.5.8.3
IDRS	Integrated Data Retrieval System allows visual access to certain taxpayer accounts.	IRM 3.21.263.6.4.2, IRM 3.21.263.6.10.4
IRSN	Internal Revenue Service Number. A temporary number issued by Entity to the primary or secondary (with Schedule SE) taxpayer to process a tax return in the absence of an SSN or ITIN.	IRM 3.21.263.5.5
ITIN	Individual Taxpayer Identification Number. A permanent number for filing a federal tax return.	IRM 3.21.263.2
POA (Form 2848)	Power of Attorney. A person authorized to act on behalf of another.	IRM 3.21.263.6.2.3.8, IRM 3.21.263.7.1.25, IRM 3.21.263.7.1.1, IRM 3.21.263.8.1

Exhibit 3.21.263-30 (Cont. 1) (06-20-2024)**Glossary**

Term	Definition	Reference
Qualifying Child	The child must be your son, daughter, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them and either under the age of 19 (24 if a student) or permanently and totally disabled.	IRM 3.21.263.9.3.2.2.2
Qualifying Relative	The taxpayer's son, daughter, stepchild, foster child, or a descendant of any of them. The taxpayer's brother, sister, half-brother, half-sister, stepbrother, or stepsister. The taxpayer's father, mother, grandparent, stepfather, stepmother or other direct ancestor, but not foster parent. The taxpayer's nieces, nephews, aunts and uncles. The taxpayer's son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law. <i>(the qualifying relatives were obtained from Publication 17)</i>	IRM 3.21.263.9.3.2.2.2
Reject Codes	Codes that define why an application was placed in Reject status.	IRM 3.21.263.5.8.2
Status Codes	Used to define the status of a Form W-7.	IRM 3.21.263.5.7
Exception Documentation	Documents which support an exception to filing a tax return.	IRM 3.21.263.5.6, IRM 3.21.263.6.3.4.3, IRM 3.21.263.7.1.8
Supporting Identification Documentation	Acceptable documentation on the list of 13 that is submitted as proof of identity, and foreign status.	IRM 3.21.263.5.6, IRM 3.21.263.5.10., IRM 3.21.263.7.1.5
Suspense Code	Codes that define why an application was placed in Suspense status.	IRM 3.21.263.5.8.1
TIA (8821)	Tax Information Authorization. A person authorized to receive information for another.	IRM 3.21.263.6.2.3.8, IRM 3.21.263.7.1.25, IRM 3.21.263.7.1.1
U.S. National	An individual who, although not a U.S. citizen, owes their allegiance to the United States. For tax purposes, U.S. national refers to American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.	See IRM 3.21.263.9.3.2.2.2

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Exhibit 3.21.263-31 (06-01-2016)

Common Spanish Words

The chart below lists the Spanish translation for common words and terms found on an ITIN applicant's documentation.

English	Spanish
Acceptance Agent	Agente Tramitador
Acceptance Agent's Use Only	Para uso exclusivo del agente tramitador
According to our records	Segun nuestro registros (datos)
Accountant	Contador (male), Contadora (female)
Additional Child Tax Credit (ACTC)	Crédito tributario por hijos adicional
Address	Dirección, residencia, domicilio
Age	Edad
Alumni	Alumno (male), Alumna (female)
Application	Solicitud
Assigned	Asignado
Attend	Asistir
Attendance	Asistencia
Attorney	Abogado
Authorized representative	Representanta autorizado
Benefits	Beneficios
Birth Certificate	Acta (Certificado) de nacimiento
Business	Negocio
Business name	Nombre del negocio
Certified document	Documento certificado
Certified AA	Agente tramitador que certifica
Certified Public Accountant	Contador publico autorizado
City	Ciudad
Child	Nino, hijo (male), hija (female)
Children	Hijos
Child tax credit	Crédito tributario por hijos
College	Colegio

Exhibit 3.21.263-31 (Cont. 1) (06-01-2016)**Common Spanish Words**

English	Spanish
Complete (fill-in)	Completar, llenar
Compulsary	Obligatorio
Country	País
Credential to vote	Credencial para votar
Date of birth	Fecha de nacimiento
Day	Día
Day care	Guardería, parvulario, centro preescolar
Death certificate	Certificado de defunción
Deceased / decedent	Fallecido / Difunto
Delegate (noun)	Delegado
Doctor	Doctor, médico
driver's license	Licencia de - conducir, guiar, choferil
EFIN	Numero de identificación de declaraciones electrónicas
EIN	Numero patronal empleador
Electronic filing	Declaración electrónica
Electronic Return Originator	Iniciador de declaraciones electrónicas
Elementary school	Escuela primaria
Employee	Empleado
Employer	Empleador, patrono
Enrolled	Registrado
Enrolled agent	Agente registrado
Exceptions	Excepciones
Expired	Vencido, expirado, caducado
Father	Padre
Federal Electoral Institute	Instituto federal electoral
Federal entity	Entidad federativa
First name	Primer nombre

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-31 (Cont. 2) (06-01-2016)

Common Spanish Words

English	Spanish
Foreign address	Domicilio en el extranjero
Foreign / foreigner	Extranjero
Form 2848 Power of Attorney	Formulario 2848 Poder legal y declaración del representante
Foster child	Hijo de crianza
Grade	Nota, grado
Guatemala	Guatemala
Guatemalan	Guatemalteco
High school	Escuela superior
Immunization	Inmunización, vacunación
Income	Ingresos
Instructions	Instrucciones
Invalid Document	Documento invalido
Issuance	Emisión
ITIN	Numero de identificacion personal del contribuyente
Junior high school	Escuela secundaria
Keep records	Llevar registros
Last name	Apellido(s)
Legal guardian	Tutor legal
Legal person	Persona juridica
Limited Liability Company	Compania de responsabilidad
Limited Partnership	Sociedad colectiva limitada
Line (as in Line 1, Line 2)	Linea 1, Linea 2
Location, locality	Localidad, pueblo, lugar

Exhibit 3.21.263-31 (Cont. 3) (06-01-2016)**Common Spanish Words**

English	Spanish
Mailing address	Direccion postal
Marriage License / Certificate	Licencia/certificado (acta) de matrimonio
Mexico	Mexico
Mexican	Mexicano
Middle name	Segundo nombre
Migrant worker	Trabajador migratorio
Minor child	Hijo menor
Missing information	Falta informacion
Month	Mes
Mother	Madre
Municipal, municipality	Municipal, municipio, juridiccion
Newsletter	Boletin
Nonprofit	Sin fines lucarative
Nonresident alien	Extranjero no residente
Notarized document	Documento notarizado
Nurse	Enfermera
Nursery	SEE DAYCARE
Office code	Codigo de oficina
Original document	Documentos original
Other information	Otra informacion
Owner	Dueno
Parent	Padre
Partner	Pareja
Partnership	Sociedad colectiva
Passport	Pasaporte
Phone number	Numero de telefono
Physician	Medico

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Exhibit 3.21.263-31 (Cont. 4) (06-01-2016)

Common Spanish Words

English	Spanish
Power of Attorney	Poder legal
Principal	Director
Province	Provincia, or entidad federativa or departamento
Publication 519	Publicacion tributaria para extranjeros
Publication 1915	Publicacion 1915
Publication 4520	Publicacion 4520
Public notary	Notario publico
Qualify	Calificar (or) reunir los requisitos
Qualifying child	Hijo calificado
Reason you are submitting Form W-7	Razon por la que presenta el formulario W-7
Rejected	Rechazado
Report card	Cartilla de notas, informe escolar
Representative	Representante
Resident alien	Extranjero residente
School	Escuela
Sexo	Sexo (hombre or mujer)
Sign here	Firme aqui
Signature	La firma
Signature area	Area pare firmar / area de la firma
Social Security Administration	Administracion del seguro social
Spouse	Conyuge
State (as in U.S)	Estado or entidad federativa or departamento
Stepchild	Hijastro
Street address	Direccion de la calle
Student	Estudiante
Submit	Proporcionar
Suspended	Suspendido

Exhibit 3.21.263-31 (Cont. 5) (06-01-2016)**Common Spanish Words**

English	Spanish
Tax / taxes	Impuesto / impuestos
Tax treaty	Tratado tributario
Terminated	Terminado
Town	Pueblo
Treaty Article	Articulo del tratado
Unacceptable	Inaceptable
United States	Estados Unidos (also) ee.uu.
University	Universidad
Valid until	Vigencia hasta
Verify	Verificar
Visa, visas	Visa, visado (plural)
Voter registration card	Tarjeta (carnet) de registro electoral
Who can sign the W-7?	Quien pueda firmar el formulario W-7?
Withholding tax	Retencion de impuestos
Witness	Testigo
Year	Ano
Year of issuance	Ano de emision

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Exhibit 3.21.263-32 (01-22-2016)

Common German Words

The chart below lists the German translation for common words and terms found on an ITIN applicant's documentation.

English	German
Acceptance Agent	Akzeptanz-Agent
Acceptance Agent's Use Only	Akzeptanz des Agenten verwenden nur
According to our records	Nach unseren Aufzeichnungen
Accountant	Buchhalter
Additional Child Tax Credit (ACTC)	Zusätzliche Steuerfreibetrag für Kinder
Address	Adresse
Age	Alter
Application	Anwendung
Assigned	Zugewiesen
Attend	Teilnehmen an; anwesend sein bei
Attendance	Anwesenheit/Teilnehmen
Attorney	Rechtsanwalt
Authorized representative	Bevollmächtigter
Benefits	Vorteile
Birth Certificate	Geburtsurkunde
Born	Geboren or Geb.
Business	Geschäft
Business name	Firmenname
Certified document	Zertifiziertes Dokument
Certified AA	Bescheinigung der AA
Certified Public Accountant	Wirtschaftsprüfer
City	Stadt
Child	Kind
Children	Kinder
Child tax credit	Kind steuer kredit
College	College or Universtat
Complete (fill-in)	Fullen Sie

Exhibit 3.21.263-32 (Cont. 1) (01-22-2016)**Common German Words**

English	German
Compulsary	Obligatorische
Country	Land
Credential to vote	Anmeldeinformationen zur Abstimmung
Date of birth	Geburtsdatum
Day	Tag
Death certificate	Totenschein
Deceased / decedent	Verstorbenen / verstorbene
Delegate (noun)	Delegat (Substantiv)
Doctor	Arzt
driver's license	Fuhrershein
EFIN	EFIN
EIN	EIN
Electronic filing	Elektronische Einreichung
Electronic Return Originator	Elektronische Ruckkehr Originator
Elementary school	Gymnasium
Employee	Mitarbeiter
Employer	Arbeitgeber
Enrolled	Eingeschreiben
Enrolled agent	Eingeschreibene Agent
Exceptions	Ausnahmen
Expired	Abgelaufen
Father	Vater
Federal Electoral Institute	Eidgenossischen Wahlen Institut
Federal entity	Foderale Eintitat
Female	Weiblich
First name	Vorname
Foreign address	Fremda Adresse
Foreign / foreigner	Ausland / Auslander

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-32 (Cont. 2) (01-22-2016)

Common German Words

English	German
Form 2848 Power of Attorney	Formular 2848 POA
Foster child	Pflegekind
Grade	Besoldungsgruppe
Guatemala	Guatemala
Guatemalan	Guatemala
High school	Hohere schule
Husband	Mann
Immunization	Immunisierung
Income	Einkommen
Instructions	Anleitung
Invalid Document	Ungultiges Dokument
Issuance	Ausstellung
ITIN	ITIN
Keep records	Aufzeichnungen
Last name	Nachname
Legal guardian	Erziehungsberechtigten
Legal person	Juristische person
Limited Liability Company	Gesellschaft mit beschränkter Haftung
Limited Partnership	Kommanditgesellschaft
Line (as in Line 1, Line 2)	Linie (wie in Zeile 1, Zeile 2)
Location, locality	Lage, Ort
Mailing address	Postanschrift
Marriage License / Certificate	Lizenz / Heiratsurkunde
Mexico	Mexico

Exhibit 3.21.263-32 (Cont. 3) (01-22-2016)**Common German Words**

English	German
Mexican	Mexikanische
Middle name	Zweiter Vorname
Migrant worker	Wandarbeiternehmer
Minor child	Minderjähriges Kind
Missing information	Fehlende Information
Month	Monat
Mother	Mutter
Municipal, municipality	Kommunale, Gemeinde
Newsletter	Mitteilungsblatt
Nonprofit	Nicht-Gewinn
Nonresident alien	Gewerben Fremd
Notarized document	Notariell beglaubigte Dokument
Nurse	Krankenschwester
Nursery	Kindergarten
Office code	Büro Kode
Original document	Ursprünglich Document
Other information	Andere Informationen
Owner	Eigentümer
Parent	Elternteil / Übergeordnete
Partner	Partner
Partnership	Partnerschaft
Passport	Reisepass
Phone number	Telefonnummer
Physician	Arzt
Power of Attorney	Vollmacht Rechtsanwalt
Principal	Wichtigsten
Province	Provinz
Publication 519	Publikation or Veröffentlichung 519

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-32 (Cont. 4) (01-22-2016)

Common German Words

English	German
Publication 1915	Publikation or Veröffentlichung 1915
Publication 4520	Publikation or Veröffentlichung 4520
Public notary	Öffentlicher Notar
Qualify	Qualifizieren
Qualifying child	Zulagenberechtigte Kind
Reason you are submitting Form W-7	Grund, warum Sie Formular W-7 senden
Rejected	Abgelehnt
Report card	Schulzeugnis
Representative	Vertreter
Resident alien	Ansässig Fremd
School	Schule
Sex (male or female)	Geschlecht (männlich oder weiblich)
Sign here	Melden Sie hier
Signature	Signatur
Signature area	Signature-Bereich
Social Security Administration	Gesellschaftlich Sicherheit Verwaltung
Spouse	Ehepartner
State (as in U.S)	Staatlich (wie im USA)
Stepchild	Stiefkind
Street address	Strasse und Hausnummer
Student	Studenten / Absolventen / Schuler
Submit	Senden
Suspended	Ausgesetzt
Tax/taxes	Steuern / Abgaben
Tax treaty	Doppelbesteuerungsabkommen
Terminated	Beendet

Exhibit 3.21.263-32 (Cont. 5) (01-22-2016)**Common German Words**

English	German
Town	Stadt
Treaty Article	Vertrag Artikel
Treaty Country	Vertrag-Land
Unacceptable	Nicht annehmbar
United States	USA
University	Universität
Valid until	Gültig bis
Verify	Überprüfen Sie
Visa	Visum
Voter registration card	Wahler Registrierungskarte
Who can sign the W-7?	Wer kann die W-7 anmelden?
Wife	Frau
Withholding tax	Quellensteuer
Witness	Zeige
Year	Jahr
Year of issuance	Ausgabejahr

Exhibit 3.21.263-33 (01-25-2013)

Certification Letter for SEVP-Approved Colleges/Universities/Institutions

Sample of Certification Letter for SEVP-Approved Colleges/Universities/Institutions

(Original College, University, or Institution Letterhead with address)

Internal Revenue Service
ITIN Operations
P.O. Box 149342
Austin, TX 78714-9342

This letter certifies:

1. The attached completed Form W-7, Application for IRS Individual Taxpayer Identification Number and supporting documentation is for _____
(Insert Full Name of Applicant) with SEVIS number _____ *(Insert SEVIS Number)*;
2. The name and SEVIS number have been verified by the undersigned;
3. The applicant is not eligible for an SSN; and
4. The applicant's supporting original documents or copies certified by the issuing agency to establish identity and foreign status have been personally reviewed by the undersigned.

The applicant provided the following original or copies certified by the issuing agency documents to establish the applicant's identity and foreign status:

(List documents here)

Attachments

Form W-7, Application for IRS Individual Taxpayer Identification Number
Copy of Form DS-2019 Certificate of Eligibility for Exchange Visitor Status (J-1 Status)
Copy of I-20 Certificate of Eligibility for Nonimmigrant Student Status
Copies of each identification document certified

The undersigned is the (check applicable box) for the above named college/university/institution that is an approved member of The Student and Exchange Visitor Program (SEVP).

- ☐ Principal Designated School Official (PDSO)
- ☐ Designated School Official (DSO)
- ☐ Responsible Officer (RO)
- ☐ Alternate Responsible Officer (ARO)

(Printed name of PDSO/DSO/RO/ARO)

(Contact Telephone Number)

(Signature of PDSO/DSO/RO/ARO)

(Signature Date)

Exhibit 3.21.263-34 (11-28-2012)

Common Security Features

The chart below lists common security features found on identification documents and their descriptions.

		#
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		#

Exhibit 3.21.263-34 (Cont. 1) (11-28-2012)
Common Security Features

		#
		# #
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		# #
		# #
		# # #

3.21 International Returns and Documents Analysis

Exhibit 3.21.263-35 (11-09-2018)

Julian Date Calendar (2013-15, 2017-19, 2021-23, 2025-27)

The chart below lists the Julian date for each day and month for non-leap years.

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	001	032	060	091	121	152	182	213	244	274	305	335
2	002	033	061	092	122	153	183	214	245	275	306	336
3	003	034	062	093	123	154	184	215	246	276	307	337
4	004	035	063	094	124	155	185	216	247	277	308	338
5	005	036	064	095	125	156	186	217	248	278	309	339
6	006	037	065	096	126	157	187	218	249	279	310	340
7	007	038	066	097	127	158	188	219	250	280	311	341
8	008	039	067	098	128	159	189	220	251	281	312	342
9	009	040	068	099	129	160	190	221	252	282	313	343
10	010	041	069	100	130	161	191	222	253	283	314	344
11	011	042	070	101	131	162	192	223	254	284	315	345
12	012	043	071	102	132	163	193	224	255	285	316	346
13	013	044	072	103	133	164	194	225	256	286	317	347
14	014	045	073	104	134	165	195	226	257	287	318	348
15	015	046	074	105	135	166	196	227	258	288	319	349
16	016	047	075	106	136	167	197	228	259	289	320	350
17	017	048	076	107	137	168	198	229	260	290	321	351
18	018	049	077	108	138	169	199	230	261	291	322	352
19	019	050	078	109	139	170	200	231	262	292	323	353
20	020	051	079	110	140	171	201	232	263	293	324	354
21	021	052	080	111	141	172	202	233	264	294	325	355
22	022	053	081	112	142	173	203	234	265	295	326	356
23	023	054	082	113	143	174	204	235	266	296	327	357
24	024	055	083	114	144	175	205	236	267	297	328	358
25	025	056	084	115	145	176	206	237	268	298	329	359
26	026	057	085	116	146	177	207	238	269	299	330	360
27	027	058	086	117	147	178	208	239	270	300	331	361
28	028	059	087	118	148	179	209	240	271	301	332	362
29	029		088	119	149	180	210	241	272	302	333	363

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Exhibit 3.21.263-35 (Cont. 1) (11-09-2018)

Julian Date Calendar (2013-15, 2017-19, 2021-23, 2025-27)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
30	030		089	120	150	181	211	242	273	303	334	364
31	031		090		151		212	243		304		365

3.21 International Returns and Documents Analysis

Exhibit 3.21.263-36 (11-09-2018)

Julian Date Calendar Leap Years (2016, 2020, 2024, 2028)

The chart below lists the Julian date for each day and month for leap years.

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	001	032	061	092	122	153	183	214	245	275	306	336
2	002	033	062	093	123	154	184	215	246	276	307	337
3	003	034	063	094	124	155	185	216	247	277	308	338
4	004	035	064	095	125	156	186	217	248	278	309	339
5	005	036	065	096	126	157	187	218	249	279	310	340
6	006	037	066	097	127	158	188	219	250	280	311	341
7	007	038	067	098	128	159	189	220	251	281	312	342
8	008	039	068	099	129	160	190	220	252	282	313	343
9	009	040	069	100	130	161	191	222	253	283	314	344
10	010	041	070	101	131	162	192	223	254	284	315	345
11	011	042	071	102	132	163	193	224	255	285	316	346
12	012	043	072	103	133	164	194	225	256	286	317	347
13	013	044	073	104	134	165	195	226	257	287	318	348
14	014	045	074	105	135	166	196	227	258	288	319	349
15	015	046	075	106	136	167	197	228	259	289	320	350
16	016	047	076	107	137	168	198	229	260	290	321	351
17	017	048	077	108	138	169	199	230	261	291	322	352
18	018	049	078	109	139	170	200	231	262	292	323	353
19	019	050	079	110	140	171	201	232	263	293	324	354
20	020	051	080	111	141	172	202	233	264	294	335	355
21	021	052	081	112	142	173	203	234	265	295	326	356
22	022	053	082	113	143	174	204	235	266	296	327	357
23	023	054	083	114	144	175	205	236	267	297	328	358
24	024	055	084	115	145	176	206	237	268	298	329	359
25	025	056	085	116	146	177	207	238	269	299	330	360
26	026	057	086	117	147	178	208	239	270	300	331	361
27	027	058	087	118	148	179	209	240	271	301	332	365
28	028	059	088	119	149	180	210	241	272	302	333	363
29	029	060	089	120	150	181	211	242	273	303	334	364

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-36 (Cont. 1) (11-09-2018)

Julian Date Calendar Leap Years (2016, 2020, 2024, 2028)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
30	030		090	121	151	182	212	243	274	304	335	365
31	031		091		152		213	244		305		366

Exhibit 3.21.263-37 (01-01-2021)

Field Assistance Document Action Sheet (FA-DAS)

This form can be accessed at *FA-DAS*

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-37 (Cont. 1) (01-01-2021)

Field Assistance Document Action Sheet (FA-DAS)

#

Exhibit 3.21.263-37 (Cont. 2) (01-01-2021)

Field Assistance Document Action Sheet (FA-DAS)

Field Assistance Document Action Sheet (FA-DAS)			
Supporting Documents			
Refer to IRM 3.21.263.5.3.4.2, IRM 3.21.263.5.3.4.4, and International ID checking Guide.			
Applicant last name		Applicant first name	Applicant date of birth
Yes	No		
		Bearer's name is listed on attached tax return	
		Bearer's name on supporting documents matches name on W-7	
		All Supporting Documents – Current, has expiration date and NOT expired. (Note: If ID does not have an expiration date, the expiration date will be one year from the date of issue; refer to IRM 3.21.263.5.3.4.2.2 for definition of "current")	
Check the box under each category that corresponds to the document(s) that you reviewed. Check yes or no to indicate whether it passed authentication. For all "no" responses, you must provide explanation in "comments" section below.			
		National Identification Card	
		United States Drivers License	
		United States State Identification Card	
		United States Military Identification Card	
		Foreign Drivers License	
		Foreign Voters Registration Card	
		Foreign Military Identification Card	
		Department of State issued Visa	
		Civil Birth Certificate (required for applicants under 18 if passport is not provided)	
		United States Citizenship and Immigration Services (USCIS) Photo Identification	
		Other (explain) _____	
		All Mexican National IDs ONLY – Expected security features present and valid using proper tools and methods of examination. (If NO , check all that were utilized and invalid) <input type="checkbox"/> Color shifting (OVI) hologram – Observed to either NOT exist or NOT be complete and in the proper location over photo and bio portion of the card by tilting it back and forth <input type="checkbox"/> Date format – is NOT DD Month YYYY (i.e., 19 NOV 2012) <input type="checkbox"/> Expiry date NOT in color RED <input type="checkbox"/> ID number on front of card under expiry date does NOT match ID number on back of card <input type="checkbox"/> All expected images, word(s) did NOT appear using the Mexican Decoder	
Additional comments (required if "no" is checked above)			
<input type="checkbox"/> Check box if documents were not authenticated			
Submitted by		SEID	Employee badge number
			Date
Form 14686 (Rev. 9-2016) Catalog Number 67410U publish.no.irs.gov Department of the Treasury - Internal Revenue Service			

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Exhibit 3.21.263-38 (02-28-2024)

Common RTS Acronyms

The chart below lists acronyms/abbreviations commonly used in RTS Remarks and Comments fields.

Acronym	Definition	Acronym	Definition
AA	acceptance agent		
ACM	all criteria met	LLC	limited liability corpora- tion
ADD'L	additional	LTR	letter
AOR	address of record	LTRHD	letterhead
APPLCNT	applicant	MARR CERT	marriage certificate
ATTD	attached	MDR	missing document request
ATB	allowable tax benefit	MED REC	medical record
BAF	better address found	MOD	military overseas dependent
BANK STMT	bank statement	MOS	military overseas spouse
BWH	back-up withholding	MUNI LTR	municipal letter
CAA	certifying acceptance agent	NA	not applicable
CAG	court appointed guardian	NAT	no action taken
CCIA	certified copy from issuing agency	NBA	no better address
CERT MAIL	certified mail	NCY	not current year (e.g., WH NCY = withholding not current year)
CHNG	change	NO VALID CAG	no valid court appointed guardian
CHNG OF ADDR	change of address	ORIG	original
C/O	in care of	QED	questionable exception documentation
COA	certificate of accuracy	QID	questionable identifica- tion document
COB	country of birth	PMB	private mailbox
CORR RECVD	correspondence received	POR	proof of residency
CSR	customer service representa- tive	PTNRSP	partnership
DEP	dependent	PY	prior year

Exhibit 3.21.263-38 (Cont. 1) (02-28-2024)**Common RTS Acronyms**

Acronym	Definition	Acronym	Definition
DL	driver's license	RECD	received
DOB	date of birth	RECD DT	received date
DOCS	documents	REVWD	reviewed
DOE	date of entry	RTN	return
DSO	designated school official	SBMT	submit
EC MET	exception criteria met	SBMTD	submitted
EC NOT MET	exception criteria not met	SCH DOC	school document
EMPLMNT	employment	SCRTY FTRS	security features
ESAM	External Services Authoriza- tion	SIG	signature
EXCP	exception	SIGND	signed
EXPRD	expired	SSN DNL LTR	Social Security denial letter
F[number]	form number (e.g., F1040 = Form 1040)	STMT	statement
FRN	foreign	SUPP	supporting
GAMING	gambling casino winners	SUSP	suspended
GP	grandparent	TP	taxpayer
HGM	hologram	TRA	tax return attached
HNR	honorarium	TY	tax year
INCOMPL	incomplete	UNDEL	undeliverable
INDIV	individual	UPDT	update
INVLD	invalid	WH	withholding
IPS	ITIN Policy Section	WTRMK	watermark
ITIN	Individual Taxpayer Identifica- tion Number		

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-39 (07-10-2023)

Form 4442 Inquiry Referral Required Entries

This form can be accessed at *Form 4442*

REMINDER: Entries in the remaining fields must be made as appropriate.

Inquiry Referral

(See Instructions on Page 2)

Part I

IRS

1 Employee's Name	2 ID Number	3 Received Date and Time	4 Location
5 Referring To	6 Date and Time	7 Manager's Signature	

Part II

Taxpayer Data/Disclosure Check

8 Taxpayer's Name on Return	9 TIN	10 Date Of Birth
11 Spouse's Name (if Joint) or DBA	12 Spouse's TIN	
13 Current Address	14 Address On Return Or Last Known Address (If different from Current)	
<input type="checkbox"/> Address Change Requested		
15 Form(s)	16 Plan/ Report #	17 Tax Period
18 Processing Campus	19 Date Filed	20 Filing Status
21 Ref./Bal.		
22 Caller	23 Relationship/Position Of Caller (If other than taxpayer) <input type="checkbox"/> POA/TIA on File <input type="checkbox"/> Third Party Designee	
24 Taxpayer's Telephone Number(s) – Include Best Time To Call and Preferred Language Number _____ Time _____ <input type="checkbox"/> English <input type="checkbox"/> Spanish Number _____ Time _____ <input type="checkbox"/> Other		25 Third Party Daytime Telephone Number

NOTE: MDRs can NOT
be worked without this

Part III – Section A

IRS Case Resolution

26. Name	27. ID Number
28. Location	29. Received Date

Section B

Taxpayer Inquiry/Proposed Resolution

Write the information of the ITIN taxpayer requiring action here. Required information includes:

- * ITIN taxpayer's full name, ITIN, SSN (if applicable), RTS DLN (if known), and Date of Birth
- * Brief description of the issue and the action requested
- * IRM reference directing this referral

REMINDER: Each ITIN taxpayer needing action requires a separate Form 4442. For example, a husband and wife whose ITINs were each merged to their SSNs would each require a Form 4442 for their ITIN requesting revocation.

CAUTION: Include a statement that the merge actions are POSTED on IDRS before submitting Form 4442 for ITIN revocation.

30. Date Interim Response Sent	31. Date Case Closed
--------------------------------	----------------------

Form 4442 (Rev. 2-2013)

Catalog 22950B

publish.no.irs.gov

Department of the Treasury Internal Revenue Service

Exhibit 3.21.263-40 (09-10-2024)

Form 14433 Return of Original Documents

This form can be accessed at *Form 14433*. Enter the name and address clearly as this is used in a window envelope.

Return of Original Documents

Reference number/Número de referencia

Individual Taxpayer Identification Number (ITIN)

Returning Original Supporting Documentation

We are processing your Form W-7 and returning the original supporting identification documentation you sent. If you have any questions about this notice, please call the IRS at 1-800-908-9982. International callers, please call 267-941-1000 (this is not a toll-free number). If you submitted a tax return, it will be processed when your ITIN has been assigned.

Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos (ITIN)

Devolviendo Sus Comprobantes Originales

Estamos tramitando y devolviéndole los comprobantes que usted nos envió con su Formulario W-7(SP), Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos (ITIN). Si tiene alguna pregunta acerca de este aviso, por favor llame al 1-800-908-9982. Si llama desde fuera de los Estados Unidos, marque 1-267-941-1000 (esto no es un número de servicio gratuito). Su declaración de impuestos, si la sometió, será tramitada una vez que le asignen su ITIN.

Exhibit 3.21.263-41 (03-12-2015)

Form 14413 Application for IRS Individual Taxpayer Identification Number: Reject

This form can be accessed at *Form 14413*

Use an envelope without a window
unless Form 14433 is also needed.

Application for IRS Individual Taxpayer Identification Number: Reject

ITIN Office
Austin, TX 73301-0057

DLN

Reference Number: _____

Name: _____

Address: _____

City: _____

State: _____

ZIP/Post: _____

Country: _____

**Form 14413 fillable form
available for entry of
DLN, name, and address**

We received your application for an Individual Taxpayer Identification Number (ITIN) but have rejected it for the following reasons. Please complete a new Form W-7 and send it to us with the required identification or exception documents.

- ☐ Our records show you already have a Social Security number (SSN). You should use this SSN when filing your U.S. federal tax return. (RC01)
- ☐ Our records show we've already assigned you an Individual Taxpayer Identification Number (ITIN) _____. (RC02)
- ☐ We haven't authorized the person or company who submitted your Form W-7 to act as an acceptance agent. (RC03/04/05)
- ☐ Our records show we are processing another application you previously submitted. We will soon notify you about the status of that ITIN application. (RC06)
- ☐ Our records show you qualify for a Social Security number (SSN). Since you're eligible for an SSN, we can't also assign you an ITIN. (RC07)
- ☐ The U.S. citizen or resident listed on your application who is claiming you as a spouse or dependent has an invalid name or Taxpayer Identification Number. You need to correct this person's information on your application before we can assign you an ITIN. (RC08)
- ☐ You didn't include a name or Taxpayer Identification Number for the U.S. citizen or resident who is claiming you as a spouse or dependent. (RC09)

- ☐ You applied for an ITIN for a non-federal tax related purpose, such as requesting a U.S. driver's license or U.S. identification card. We only assign ITINs for tax purposes. (RC10)
- ☐ You do not qualify for an ITIN. You're not eligible for one because you did not meet residency criteria or qualify as an exemption for tax purposes. (RC12)
- ☐ The supporting identification documents you sent have expired. Please provide current documents. (RC13)
- ☐ Our records show we've assigned you multiple ITINs. Please use ITIN _____. We will cancel all other ITINs issued in your name. (RC14)
- ☐ You're not eligible to receive an ITIN for tax treaty benefits. Your foreign country of residence doesn't have a tax treaty with the U.S. (RC16)
- ☐ You didn't include a completed and signed U.S. federal tax return with your application. (RC17)
- ☐ You didn't include all the information we need. (R18)
- ☐ You didn't provide an exception number or correct information in check box (h). (RC19)
- ☐ Your name wasn't listed as a primary, secondary, or dependent on the U.S. tax return you included. (RC20)
- ☐ The supporting documents you sent don't support the exception to filing a U.S. tax return you claimed. Please provide the documents to support the exception claimed.
- ☐ You indicated you're applying for an ITIN so you can get an Employer Identification Number (EIN). You don't need an ITIN to receive an EIN. (RC22/23)
- ☐ The visa information you included shows you don't qualify for an ITIN. You may qualify for a Social Security number. (RC24)
- ☐ The Form W-7 you submitted is outdated. (RC25)
- ☐ You didn't provide the additional information we previously requested. (RC44/99)
- ☐ The identification documents you sent don't meet established guidelines. (RC88)

Exhibit 3.21.263-42 (01-03-2017)**Form 14415 Application for IRS Individual Taxpayer Identification Number: Suspense**This form can be accessed at *Form 14415*

**Use an envelope without a window
unless Form 14433 is also needed.**

DLN

**Form 14415 fillable form
available for entry of
DLN, name, and address**

Application for IRS Individual Taxpayer Identification Number: Suspense

ITIN Office
Austin, TX 73301-0057

Reference number: _____

Name: _____

Address: _____

City: _____

State: _____

ZIP/Post: _____

Country: _____

We can't finish processing the Form W-7 you sent us for the following reasons. Please return this form with the documents or information requested.

Supporting Documents Are Missing

☐ We didn't receive the supporting documents you must send with your application to verify the information on your Form W-7.

You must send us:

- 2 documents that prove your identity and foreign status (1 document must have a photo)
- Birth certificate (if you are under age 18)

Note: If you send a passport, you don't need to send another document.

Please review the list below and check the documents you are enclosing to verify your identity:

Documents the IRS accepts	Can be used to establish:		
	Foreign Status	Identity	Photo
<input type="checkbox"/> Passport	x	x	x
<input type="checkbox"/> Visa issued by U.S. Department of State	x	x	
<input type="checkbox"/> U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x	x
<input type="checkbox"/> National identification card (with current name, photo, address, date of birth, expiration date)	x	x	x
<input type="checkbox"/> U.S. driver's license		x	x
<input type="checkbox"/> U.S. military identification card		x	x
<input type="checkbox"/> U.S. state identification card		x	x
<input type="checkbox"/> Foreign driver's license		x	
<input type="checkbox"/> Foreign military identification card	x	x	x
<input type="checkbox"/> Foreign voter's registration card	x	x	
<input type="checkbox"/> Civil birth certificate (required if you are under age 18)	x	x	
<input type="checkbox"/> School records (valid only if you are under age 18)	x	x	
<input type="checkbox"/> Medical records (valid only if you are under age 6)	x	x	

The documents you send must be one of the following:

- Original documents
- Certified copies from the agency that issues or maintains the original records
- Notarized copies by a U.S. Notary
- Have an Apostille of Hague convention attached

You must have a certified translator translate foreign-language documents into English. Send the documents to us with the certificate of translation. (S01)

Supporting Documents Are Unacceptable

☐ The supporting documents you sent with your application are unacceptable. The documents you send must be current, contain your name **and** a photo, and support your claim of foreign status. A passport will prove your identity and foreign status. If you do not have a passport, you **must** provide a combination of documents that verify your identity.

All documents must be original or certified copies from the agency that issued or maintains the original records, or notarized by a U.S. Notary.

You must have a certified translator translate foreign-language documents into English. Send the documents to us with the certificate of translation.

☐ The passport you sent does not meet IRS criteria.

A valid passport must:

- Be issued by a foreign country the U.S. State Department recognizes
- Be unexpired
- Show a photo of you, the applicant
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing country or agency)
- Be legible
- Require no translation (SC26)

☐ The national identification card you sent does not meet IRS criteria.

A valid national identification card must:

- Be issued by a foreign country the U.S. State Department recognizes
- Be unexpired
- Show a photo of you, the applicant
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing country or agency)
- Be legible
- Require no translation (SC27)

Form **14415** (Rev. 12-2012) Catalog Number 59848U www.irs.gov Department of the Treasury – Internal Revenue Service

Exhibit 3.21.263-42 (Cont. 1) (01-03-2017)

Form 14415 Application for IRS Individual Taxpayer Identification Number: Suspense

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Application for IRS Individual Taxpayer Identification Number: Suspense	
<input type="checkbox"/> The U.S. driver's license you sent does not meet IRS criteria. A valid U.S. driver's license must: <ul style="list-style-type: none">• Be issued by a U.S. state agency• Be unexpired• Show a photo of you, the applicant• Show your name (must match your name on the Form W-7 and your tax return)• Show your signature (if required by the issuing state)• Be legible (SC28)	<input type="checkbox"/> The U.S. state identification card you sent does not meet IRS criteria. A valid U.S. state identification card must: <ul style="list-style-type: none">• Be issued by a U.S. state agency• Be unexpired• Show a photo of you, the applicant• Show your date of birth and address• Show your name (must match your name on the Form W-7 and your tax return)• Show your signature (if required by the issuing state)• Be legible (SC32)
<input type="checkbox"/> The civil birth certificate you sent does not meet IRS criteria. A valid civil birth certificate must: <ul style="list-style-type: none">• Be issued by a foreign country the U.S. State Department recognizes• Show your name, date of birth, date of registration, and place of birth• Show your name (must match your name on the Form W-7 and your tax return)• Be legible• Require no translation (SC29)	<input type="checkbox"/> The foreign voter registration card or document you sent does not meet IRS criteria. A valid foreign voter registration card or document must: <ul style="list-style-type: none">• Be issued by a foreign country the U.S. State Department recognizes• Show a photo of you, the applicant• Show your date of birth and foreign address• Show your name (must match your name on the Form W-7 and your tax return)• Show your signature (if required by the issuing country or agency)• Be legible• Require no translation (SC33)
<input type="checkbox"/> The medical record you sent does not meet IRS criteria. A valid medical record must: <ul style="list-style-type: none">• Be issued by a valid hospital, medical facility, or doctor's office• Be issued by a foreign country the U.S. State Department recognizes• Show your name (must match your name on the Form W-7 and your tax return)• Be accompanied by a letter on official letterhead that is dated from the Federal authority, physician, hospital or clinic who administered the care of the child• Show the name, address and phone number of the doctor, hospital or clinic where the treatment was administered• Show the applicant is under 6 years of age• Be unexpired (issued within 12 months prior to the application date)• Be legible• Require no translation (SC30)	<input type="checkbox"/> The U.S. military identification you sent does not meet IRS criteria. A valid U.S. military identification must: <ul style="list-style-type: none">• Be issued by a branch of U.S. military service• Be unexpired• Show a photo of you, the applicant• Show your date of birth and address• Show your name (must match your name on the Form W-7 and your tax return)• Show your signature (if required by the issuing agency)• Be legible (SC34)
<input type="checkbox"/> The foreign driver's license you sent does not meet IRS criteria. A valid foreign driver's license must: <ul style="list-style-type: none">• Be issued by a foreign country the U.S. State Department recognizes• Be unexpired• Show a photo of you, the applicant• Show your date of birth and foreign address• Show your name (must match your name on the Form W-7 and your tax return)• Show your signature (if required by the issuing country or agency)• Be legible• Require no translation (SC31)	<input type="checkbox"/> The foreign military identification you sent does not meet IRS criteria. A valid foreign military identification must: <ul style="list-style-type: none">• Be issued by a foreign country the U.S. State Department recognizes• Be unexpired• Show a photo of you, the applicant• Show your date of birth and foreign address• Show your name (must match your name on the Form W-7 and your tax return)• Show your signature (if required by the issuing country or agency)• Be legible• Require no translation (SC35)

Form **14415** (Rev. 12-2012) Catalog Number 59848U www.irs.gov Department of the Treasury – Internal Revenue Service

Exhibit 3.21.263-42 (Cont. 2) (01-03-2017)

Form 14415 Application for IRS Individual Taxpayer Identification Number: Suspense

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Application for IRS Individual Taxpayer Identification Number: Suspense

☐ The school record you sent does not meet IRS criteria.

A valid school record must:

- Be issued by a foreign country the U.S. State Department recognizes or by a school in the United States
- Show the applicant is under 19 years or age
- Be unexpired (usually within 12 months prior to the application date)
- Show your name (must match your name on the Form W-7 and your tax return)
- Be original, dated, signed and stamped by a school official
- Be legible
- Require no translation (SC36)

☐ The U.S. visa you sent does not meet IRS criteria.

A valid U.S. visa must:

- Be issued by the U.S. Citizenship and Immigration Services
- Be unexpired
- Show your foreign address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing agency)
- Be legible (SC37)

☐ The U.S. Citizenship and Immigration Services (USCIS) photo identification you sent does not meet IRS criteria.

A valid U.S. Citizenship and Immigration Services (USCIS) photo identification must:

- Be issued by U.S. Citizenship and Immigration Services
- Be unexpired
- Show a photo of you, the applicant
- Show your foreign or U.S. address
- Show your name (must match your name on the Form W-7 and your tax return)
- Show your signature (if required by the issuing agency)
- Be legible (SC38)

☐ The documents you sent were not original, certified by the issuing agency, or notarized by a U.S. Notary. Please send identification documents that are original, certified by the issuing agency, or notarized by a U.S. Notary. (SC03)

☐ The documents you sent are in a foreign language. Please have a certified translator translate the documents into English. Send them to us with the certificate of translation. (SC15)

Information Missing From Application

☐ You didn't provide your country of birth on Form W-7, line 4. Please provide your country of birth.

Country of birth (SC07)

☐ You didn't provide your country of citizenship on Form W-7, line 6a. Please provide your country of citizenship.

Country of citizenship (SC09)

☐ You didn't provide your date of entry into the United States on Form W-7, line 6d. Please provide your date of entry into the United States.

Date of entry (MM/DD/YYYY) (SC19)

☐ You didn't provide your foreign address on Form W-7, line 3. Please provide your foreign address. (You must use a street address; do not use a post office box or an "in care of" address). If you have permanently or temporarily given up your foreign residence to come to the United States, just enter the name of the country where you resided.

Address (number and street)

Apartment (if applicable) Rural route number

City State Country Zip code
(S04/05)

☐ You didn't provide your date of birth on Form W-7, line 4. Please provide your date of birth.

Date of birth (MM/DD/YYYY) (S06)

☐ You didn't provide information about your visa on Form W-7, line 6c. Please provide the following information about your visa.

Visa classification/ Number Expiration date
type (S12)

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IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-42 (Cont. 3) (01-03-2017)

Form 14415 Application for IRS Individual Taxpayer Identification Number: Suspense

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Application for IRS Individual Taxpayer Identification Number: Suspense

☐ You didn't provide your U.S. mailing address. Please provide your U.S. mailing address.

Address (number and street)

Apartment (if applicable) Rural Route number (if applicable)

City State/Province ZIP code (SC28)

☐ You didn't indicate your country of citizenship (Form W-7, line 6a), and the country of birth (Form W-7, line 4). Note: The U.S. Department of State must recognize the country of birth and citizenship. For a list of recognized countries, visit www.state.gov and search for keyword "Independent States in the World" or "Dependencies and Areas of Special Sovereignty."

Country of citizenship (SC17/18) Country of birth

☐ You didn't provide the following information about the document you sent (Form W-7, line 6d). Please provide this information.

Type of document (SC11) Country/state that issued document

☐ Your Certificate of Accuracy from your Certified Acceptance Agent (CAA) was missing or the CAA didn't sign it. Please provide a properly signed Certificate of Accuracy from your CAA. (S16)

☐ You need to attach the documents that support the type of exception you requested on Form W-7. For example, if you indicated Exception 1 because you opened an account with a financial institution that will generate interest or dividend income, then you must provide evidence of ownership interest in that account. A letter from the financial institution identifying you as the account holder and the type of income generating account would provide evidence of ownership.

You can find a description of acceptable documents for each exception in the Exceptions Table Chart in the Form W-7 instructions or at www.irs.gov. (SC21)

☐ Your Form W-7 wasn't signed properly. Please sign below so we can process your application.

Under penalties of perjury, I (applicant/delegate/ acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS Individual Taxpayer Identification Number (ITIN), including any previously assigned taxpayer identifying number.

Signature Date

If the applicant is a dependent under age 18, the applicant, a parent, court-appointed guardian, or authorized agent can sign this section.

☐ I am the applicant

☐ I am the applicant's parent (attach a copy of birth certificate or evidence of legal adoption)

☐ I am the applicant's court-appointed guardian (attach a copy of guardianship document)

☐ I am the guardian of an applicant under age 18, and I am designating the person below as my representative (attach Form 2848, Power of Attorney and Declaration of Representative)

Under penalties of perjury, I (applicant/delegate/ acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS Individual Taxpayer Identification Number (ITIN), including any previously assigned taxpayer identifying number.

Signature of applicant, parent or guardian Date

Relationship to applicant (SC14)

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Exhibit 3.21.263-42 (Cont. 4) (01-03-2017)

Form 14415 Application for IRS Individual Taxpayer Identification Number: Suspense

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Your Certificate of Accuracy from your Certified Acceptance Agent (CAA) was missing or the CAA didn't sign it. Please provide a properly signed Certificate of Accuracy from your CAA. (S16)

You need to attach the documents that support the type of exception you requested on Form W-7. For example, if you indicated Exception 1 because you opened an account with a financial institution that will generate interest or dividend income, then you must provide evidence of ownership interest in that account. A letter from the financial institution identifying you as the account holder and the type of income generating account would provide evidence of ownership.

You can find a description of acceptable documents for each exception in the Exceptions Table Chart in the Form W-7 instructions or at www.irs.gov. (SC21)

Dependent Passport Requirements

Provide one of the following to verify that you currently reside in the U.S.

Applying under reason code "d":

- U.S. School Record (*Under 18 years of age*), or
- U.S. Medical Record (*Under 6 years of age*)

If 18 years of age or older:

- U.S. School Record (*if a student*)
- Rental statement showing your name and U.S. address, or
- Utility bill showing your name and U.S. address, or
- Bank statement showing your name and U.S. address

Your Form W-7 wasn't signed properly. Please sign below so we can process your application.

Under penalties of perjury, I (*applicant/delegate/acceptance agent*) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS Individual Taxpayer Identification Number (ITIN), including any previously assigned taxpayer identifying number.

Signature

Date

If the applicant is a dependent under age 18, the applicant, a parent, court-appointed guardian, or authorized agent can sign this section.

- ☐ I am the applicant
- ☐ I am the applicant's parent (*attach a copy of birth certificate or evidence of legal adoption*)
- ☐ I am the applicant's court-appointed guardian (*attach a copy of guardianship document*)
- ☐ I am the guardian of an applicant under age 18, and I am designating the person below as my representative (*attach Form 2848, Power of Attorney and Declaration of Representative*)

Under penalties of perjury, I (*applicant/delegate/acceptance agent*) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS Individual Taxpayer Identification Number (ITIN), including any previously assigned taxpayer identifying number.

Signature of applicant, parent or guardian

Date

Relationship to applicant (SC14)

IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS) 3.21.263

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Exhibit 3.21.263-43 (01-17-2018)

IDRS DM-1 Research Results

IRS ITIN
IRS Individual Taxpayer Identification Number



IDRS DM-1 Research Results

DM-1 indicates this ITIN is currently on file. Is the taxpayer on file with DM-1 the same taxpayer as the Form W-7 applicant?

From DM-1 Search Result:

"ITIN: 9XXXXXXXX"

"Name Control: DOW"

"DOB: 19591121"

Research Results

Back

Submit

Staggered Form W-7 Attached to Tax Returns

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