IRM PROCEDURAL UPDATE

DATE: 01/21/2015

NUMBER: WI-03-0115-0161

SUBJECT: Hyperlinks to Ex 43 German Words, Referrals to SRT, and Character Limits for Address Input

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

CHANGE(s):

IRM 3.21.263.5.3.4.2.1(6) added hyper link to Exhibit 3.21.263-43 "Common German Words".

6. If the supporting identification documentation is in a foreign language, then a certified translation may be requested if the document can not be translated by someone within the ITIN Unit or TAC site. See Exhibit 3.21.263-42 "Common Spanish Words" and Exhibit 3.21.263-43 "Common German Words" as well as IRM 3.21.263.8.3.2.1. If a translation is requested, then it **must** be attached to the supporting identification documentation, sealed, and signed by the official performing the translation.

   NOTE: Do not accept notarized certified translation **only** as a substitute for the supporting identification documentation authenticity. The supporting identification documentation **must** be considered separate from the notarized certified translation. Two documents are required:
   The original or certified ID, and
   The certified translation

   See IRM 3.21.263.4.6 to determine if notarized documents are acceptable.

IRM 3.21.263.5.4.1(19) added new paragraph to flag for ITIN identified patterns and a hyper link to the PTID section IRM 3.21.263.5.10.7.

19. If an application or family pack meets the characteristics of an ITIN identified pattern, attach a red flag for referral to the SRT. This applies to assigned, suspended, and rejected statuses.

   REMINDER: See also IRM 3.21.263.5.10.7.

IRM 3.21.263.5.10.7 revised to provide instructions for ITIN identified patterns and apparently new patterns or trends.

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. a.
3. There are no restrictions on referrals to the PTID. ITIN employees may refer any questionable Form W-7 application or apparently new pattern or trend. Follow either option below for referring questionable Form W-7 applications and apparently new patterns or trends:

A. Take the questionable application/family pack directly to the PTID:

- o   Complete the entire batch
- o   Place the questionable family pack(s) on top of the batch
- o   Complete a white copy of the PTID Referral Form (optional)
- o   Attach a post-it note with your SEID, team number and manager's name
- o   Take the batch to the PTID desk
- o   Explain the concerns/patterns/trends to the PTID employee (if white PTID Referral Form is not attached)
- o   Return to the PTID at the designated time to pick up the batch, **OR**

B. Leave the questionable application/family pack in the batch:

- o   Complete a purple local PTID Referral Form for each single application or family pack being submitted:
  - Enter your SEID, team number, and date
  - 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 -
- o   Attach the PTID Referral Form to the application or family pack
- o   Place the application/family pack in the batch
- o   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 ITIN identified pattern addresses the questionable characteristics of an application, flag for referral to the SRT. See also IRM 3.21.263.5.3.4.4 #

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 Forms 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.
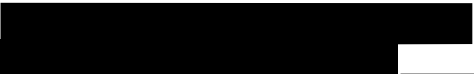
IRM 3.21.263.8.3.2.1(1) "Does the Document need Translation?" revised to add hyper link to Exhibit 3.21.263-43 "Common German Words".

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

W-7 Application Input Screen Content	Instruction
Add Document **NOTE:** if the attached document is a visa used to support exception 2b	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

or 2c, enter the visa in the RTS Supporting Identification Documentation.	applicant.
Edit	Click "edit" to change information for a supporting document or view fields not shown in the table. **NOTE:** 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. **NOTE:** This link is only enabled once a document has been entered and submitted.

Document Type
 	
(See also IRM 3.21.263.5.3.4.1 "Types of Form W-7 Documentation")
	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. Choose one of the following from the drop down box:
	 NOTE: If a document is attached but not listed on the COA, consider as CAA reviewed and enter the document.
	
	   o Passport
	   o National Identification Card
	   o U.S. Drivers License
	   o Civil Birth Certificate
	   o Medical Records (dependents under 6 years of age)
	   o Foreign Drivers License
	   o U.S. State Identification Card
	   o Foreign Voters Registration Card
	   o U.S. Military Identification Card
	   o Foreign Military Identification Card
	   o School Records (dependents under 18 years of age)
	   o Visa, Type and Number
	
	    NOTE: If visa information is required (for example, exception 2 or reason code "f" or "g"), and the

	TAC copy of the passport shows visa, type, and number, enter the visa information. o USCIS Photo Identification **NOTE:** Record at least two (2) pieces of documentation (one if a passport) submitted by the applicant. If the applicant provides additional valid and current original or copies certified by the issuing agency supporting documentation beyond the requirement, do not enter in this field. Refer to the "Remarks" field below.

ID Certification
 	
(See also IRM 3.21.263.5.3.4.2.1 "Supporting Identification Document Certification Requirements"
 	
CAUTION: For all notarized documents, see IRM 3.21.263.4.6 for situations when notarized copies are acceptable.
	Choose one of the following from the drop down box:
	
	 o Original
	
	  REMINDER: CAAs do not review dependent ID. Original dependent ID from CAAs should be entered as "original".
	
	 o Certified by the issuing agency
	
	  NOTE: Select "certified by the issuing agency" when foreign ID is certified by U.S. consul or embassy employees.
	
	  NOTE: Select "certified by the issuing agency" when all required SEVIS applications have the copies of ID and the certification letter is complete.
	
	  CAUTION: If a SEVIS application also has a COA attached, select "CAA reviewed".
	
	  NOTE: AAs can only submit original or copies of ID certified by

	the issuing agency for all applicants (primary, secondary, and dependents). Choose "original" or "certified by the issuing agency" for the corresponding version of ID submitted by the AA.
	o Notarized by State Department employee
	NOTE: Consider "JAG" and "DOD "(Department of Defense) stamps as notarized documents and select this option
	o Foreign notaries under the Hague Convention with an Apostille attached
	o Notarized by a U.S. notary state authority
	o CAA Reviewed
	REMINDER: CAAs can only review original/certified copies of ID for primary and secondary applicants. Copies of this ID for primary/secondary applicants with the COA indicate the CAA reviewed the ID.
	o TAC and Tax Attaché Reviewed
	NOTE: ID should be original/certified copies with these exceptions: - Designated TAC offices review original passports and national ID cards **ONLY**. Participating IRS TAC offices are listed at Designated TAC Offices.
	#

	#
	o None of the Above
	NOTE: Select "none of the above" for copies of ID scanned into the Correspondence Imaging System (CIS) or when a tax return is attached with SEVIS forms and copies of ID. ID must be original or copies certified by the issuing agency. Update remarks with the reasons for this selection.
	Enter documentation from the Department of Defense CAAs e.g., the U.S. Navy, U.S. Army, U.S. Marines, U.S. Air Force, Judge Advocate General (JAG) offices, etc., as "CAA reviewed". JAG submissions must include a COA to be considered CAA
	Additional supporting documentation attached to a case that is **not** listed on the COA qualify as *CAA Reviewed* and should be entered on this screen.
Is the ID Valid?	Choose one of the following from the drop down box:

- o Yes, viewed documents
- o No, viewed documents

  NOTE: Always update the Remarks Screen with why the ID is invalid.

- o **#** ▮▮▮▮▮▮▮▮ . **#**

Select "Yes, viewed documents" when no questionable features are identified and:

- o The valid document meets all documentation requirements, OR
- o A valid visa or signed passport is presented,

  NOTE: If the application requires a visa, the 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, TAC reviewed passports with a visa, and CAA reviewed passports with a visa. Enter the visa into the RTS Supporting Document Table with the same certification as the passport,

  OR

- o All review columns of the FA Document Action Sheet are marked "yes" or "n/a"
- o No questionable features are identified.
- o ID that has no expiration date but is valid. See IRM 3.21.263.5.3.4.2.2.
- o School records are an official report card or transcript issued by the school. See IRM 3.21.263.5.3.4.2

  REMINDER: If a date of entry is

	required for the applicant, the school record must be from a U.S. facility.
	
	Select "No, viewed documents" when:
	
	  o The document does not meet all documentation requirements, for example, translation needed, etc.
	  o CAA sends copies of dependent ID
	
	    REMINDER: Original or certified copies of ID is required for all dependents
	
	  o **#** ■■■■■■■■■■■■■■■■■■■■ **#**
	  o School records are only a school letter without an official report card or transcript, or applicant is **age 18 or older**.
	  o Medical or school records are not current
	  o 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**.
	  o 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.
	  o **#** ■■■■■■■■■■■■■■■■■■■■ **#**

	o The passport has a signature field but is not signed. Update the Remarks Screen with "passport not signed". Consider passports with no signature field (for example, Brazilian) or statements such as *"the holder is not required to sign"* (for example, a passport from the United Kingdom) as having met the signature requirement. Complete Form 14415 to return the passport and check "*The passport you sent does not meet IRS criteria*" box. **NOTE:** The same envelope can be used to return both non-questionable/non-W2 name mismatch issue ID and unsigned passports with Form 14415 when Form 14433 is enclosed and used to address the envelope. **EXCEPTION:** Consider passports for children under 12 years of age at date of Form W-7 signature as signed if they have a thumbprint or are unsigned. See IRM 3.21.263.5.3.4.
Does Applicant Name Match Documentation?	Choose the appropriate radio button **Yes** or **No**. Select "no". if the applicant can not substantiate that the name on the ID is theirs.
Issuing Country	Choose the appropriate issuing country from the drop down box. Refer to Country Code List if needed in Exhibit 3.21.263-16.
Issuing State Exhibit 3.21.263-15	Choose the appropriate issuing state of the documentation 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. 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 3.21.263-15.

Document Expiration Date
 	
REMINDER:
(see also IRM 3.21.263.5.3.4.2.2 to determine if ID is considered current.
 	
CAUTION: Leave the document expiration date field blank for the following ID which have no expiration date:
 	
    o Birth certificates
    o Foreign driver licenses
    o Medical records
    o School records
 	
EXCEPTION: Enter 12/31/CY as the expiration date for:
 	
    o National ID cards with no expiration date
    o Mexican voter cards issued prior to 2008.
 	
For Mexican voter cards issued 2008 and forward with only a year as the expiration date, enter 12/31/YYYY (the year shown).
	Enter the Document Expiration Date using MMDDYYYY format.
	
	MM values= 1 to 12
	
	DD values= 1 to 31
	
	If an expiration date is present, enter it in this field.
	
	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?"
	
	EXCEPTION: Leave the document expiration date field blank for the following ID which have no expiration date:
	
	    o Birth certificates
	    o Foreign driver licenses
	    o Medical records
	    o School records

Visa Classification	Choose the appropriate classification from the Visa Classification drop down box. This field will auto-populate Line 6c once

	the information is captured in the Supporting Identification Documentation Table. **NOTE:** If visa is required for application and Line 6c information is not present, refer to Lead for Override action. This field is disabled if "Document Type" selected from the drop-down box is other than visa. If country of citizenship is India, and reason box is "d" or "e" and F-2, J-2, or M-2, visa is listed, enter visa data in addition to any other supporting identification documentation including a passport. **NOTE:** For SEVIS applications with visa information present or copies attached, select "certified by the issuing agency" as the ID certification. For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. **CAUTION:** Select "original" as the ID certification if exception 2b or 2c is claimed and any of the following is attached: o original passport with U.S. visa information present o copy of passport (does not have to be certified/notarized) with U.S. visa information present o copy of U.S. visa (does not have to be certified/notarized)
Visa ID Number	Enter the Visa ID Number. The visa ID number is the control number in the upper right of the Teslin or Lincoln visa. For the border crossing card/visa, the visa ID

	number is the VBUSA number in the lower left. Enter VBUSA and the numbers that follow. **NOTE:** This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table. For CAA and TAC reviewed applications with reason box "f" or "g", select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. This field is disabled if "Document Type" selected from the drop-down box is other than visa. If visa is required for application and Line 6c information is not present, refer to Lead for Override action.
Visa Expiration Date (see also IRM 3.21.263.5.3.4.2.2 "Document Expiration Dates".	Enter the Visa Expiration Date using MMDDYYYY format. MM values= 1 to 12 DD values= 1 to 31 **NOTE:** This field will auto-populate Line 6c once the information is captured in the Supporting Identification Documentation Table. For CAA and TAC reviewed applications with reason box "f" or "g, " select "Original" as the ID certification if a visa photocopy is attached or visa information is present on Line 6c. If visa is required for application and Line 6c information is not present, refer to Lead for Override action. This field is disabled if "Document Type" selected from the drop-down box is other than visa.

	If "DS" (duration of stay) is noted as the visa expiration date on Form W-7, enter the visa expiration date in the Supporting Identification Documentation Screen as 1 year from the received date of Form W-7 application or subsequent correspondence. **NOTE:** If I-20 or I-94 documents or the visa is marked "DS", enter the visa expiration date as one year from the W-7 or subsequent correspondence received date.
Does the Document need Translation? IRM 3.21.263.5.3.4.2.1	Choose the appropriate radio button **Yes** or **No**. If the document is in Spanish, see Exhibit 3.21.263-42 to translate. IIf the document is in German, see Exhibit 3.21.263-43 to translate. If translation is secured, select "no." If unable to translate, then select "Yes" for the appropriate suspense (S 15) notice to generate.
Does the Document have a photograph? IRM 3.21.263.5.3.4.2	Choose the appropriate radio button **Yes** or **No**.
ID Number	Enter the ID number of the document if available. The passport number is titled *"passport no"* and appears in the upper right corner. For Mexican National Voter Registration Cards, enter the Folio number in this field if present. 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?" o Click the Okay button and the system will direct you back to the ITIN Home Screen. o Click the Cancel button and the system will return back to the current Screen.

IRM 3.21.263.8.3.2.5.2(1) revised maximum characters to 35.

1. This field allows a maximum of 35 alpha characters only.

IRM 3.21.263.8.3.2.6(2) revised number of characters allowed to 35.

2. Each field allows a maximum of 35 alpha and numeric characters.

IRM 3.21.263.8.3.2.6.1(1) revised number of characters allowed to 35.

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 35 characters,	Enter the address in *Address 1* field.
The address on Line 3 is more than 35 characters,	Use *Address 1* for as much information as possible. Enter any additional information in the *Address 2* field.

	CAUTION: If *In-care-of* appears in the foreign address, enter as "c\o". RTS will correctly generate as Suspense Code 05 whenever a "c\o" or "PO Box" is entered in a foreign address.
An "in-care-of" name is on Line 3,	Enter as written. **REMINDER:** If *In-care-of* appears in the foreign address, enter as "c\o". RTS will correctly generate as Suspense Code 05 whenever a "c\o" is entered in a foreign address.
Line 3 is blank or does not have a complete address,	Enter all available information.