DATE: 01/04/2016

NUMBER: WI-03-0116-0023

SUBJECT: International Returns and Documents Analysis, IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)2016 Start-up PE

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

CHANGE(s):

IRM 3.21.263.4.6(6) - Deleted reason for applying "c" and "e" instructions.

6. Additional documentation is required for applicants filing a tax return when:
   - Reason for applying is "d", and
   - **ONLY** a passport is attached, and
   - Passport has **NO** DOE in it (unless applicant is Military Overseas or from Mexico or Canada), then

   - If applicant is under 18 years of age, U.S. school or medical (if under age 6) ID **MUST** be attached.
   - If applicant is 18 years of age or over, one of the following **MUST** be attached: utility bill or bank statement showing applicant's name and U.S. address or rental statement listing applicant's name and U.S. address as renter or occupant.

IRM 3.21.263.4.9(1) - Deleted CP 569 description.

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

Notice	Title	Description
CP 565 A /CP 565 A-SP (systemic)	Original Assignment Notice	This notice advises the applicant of their assigned ITIN. **NOTE:** Since December 2003, applicants are advised of their ITIN on watermarked security paper; issuance of the ITIN card was discontinued.

CP 565 B / CP 565 B-SP (systemic)	Reissue Assignment Notice	This notice advises the applicant of their previously assigned ITIN.
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)	Reject 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 / CP 574- SP (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 3.21.263.8.3.4 and Exhibit 3.21.263-51.
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	o This form is used in lieu of CP 566 suspense notice for applicants who are allowed to send notarized copies of ID. See IRM 3.21.263.4.6, IRM 3.21.263.8.3.4, and Exhibit 3.21.263-52. o This form is also used in lieu of CP 574 for applicants who sent **ONLY** a passport with no DOE and meet the criteria in IRM 3.21.263.4.6. See also IRM 3.21.263.8.3.4.

Form 14433 (manual)	Return of Original Documents (EN/SP)	This form is used to return original supporting identification documentation to the applicant upon initial processing of the Form W-7. See IRM 3.21.263.5.3.4.2.4 and Exhibit 3.21.263-50.
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 3.21.263.5.9.8 and Form 14692.

IRM 3.21.263.4.10(8) - Added "Exception" for TAS hardship cases.

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" TAS Operations Assistance Request (OAR) Process" 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 Remarks Screen 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 Remarks Screen.

IRM 3.21.263.5.2.3.7(4) "Suspended" changed "Doc 6982" to "Doc 6981" and in "Rejected", - Revised editing instructions for copies of checks and deleted instructions to staple returns to the back of Form W-7 for filing.

IRM 3.21.263.5.2.3.7(6) - Revised R 99 processing.

4. Follow the table below after the Final W-7 Status Sheet is printed and associated to the Form W-

If Final Status Page is...	Then...
Assigned	An ITIN is assigned; o Ensure that each assigned Form W-7 or CP 566 has a final status sheet printed for it. o Ensure that the ITIN is edited on all tax return(s), external CP notices, items for internal routing such as Form 2848 Power of Attorney and Form 3949, Information Report Referral), etc., in the applicable TIN area(s), and on check copies **prior** to separating from Form W-7s. **NOTE:** Identical copies of tax returns should be annotated "COPY" and attached to the original tax return. **CAUTION:** All persons listed on the tax return must have either a TIN (i.e., ITIN, SSN) or "ITIN Reject" edited next to their name (excludes suspense status applications). If neither is present check to see if a Form W-7 is attached for that individual and if found, edit the appropriate information. If Form W-7 does not exist for that individual, the Tax Examiner should have edited "No Form W-7" next to the name. All Form W-7 / tax return annotations should have been completed by the Tax Examiner. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction. o If return is a prior year or CY with a processable date of 04–23 or after, ensure Form 3471E is attached with RPD edited on line 4. See IRM 3.21.263.5.10.6 for RPD criteria. o Detach applicant's envelope, if present, and

	attach to the tax return without a double date stamp. If multiple tax returns are present, ensure the envelope is attached to the oldest tax return year. **CAUTION:** Attach any proof of income (Form W-2, paystubs, bank statements, etc.) to the applicable tax return year. o Detach Forms 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 o Detach the check copy if it includes an Accounting DLN and an ITIN and route to the Accounting Function. o Detach Form 3949 and route to the area indicated in lines 9-14 per the Austin Mail Routing Guide. o If working correspondence with several associated DLNs, attach the final status sheet to the first DLN and letter. File the remaining family status sheets directly behind the first DLN. o Forward Form W-7 with all attachments (copies of ID, etc.) to Document Retention (Files).
Suspended	The application is in suspense status; o **Do not** detach tax return(s) unless final TIN disposition is noted for all parties listed if part of a Family Pack. Keep all Form W-7 associated with the Family Pack with the suspended case regardless of their current status. Maintain in DLN sequential order for filing on ITIN suspense wall. o Staple Form 3471 to the back of each tax return attached to suspense cases. Staple so that Form 3471E faces upward when the tax return is turned over. o Leave any check copies attached to the application until the primary ITIN is either assigned or rejected.

	For applications flagged as questionable ID, leave the envelope with the application.
	Prepare folders for the suspense wall as follows:
	o Write the DLN on Form 10194?, *Program and Sequence Batch Identification Card*,
	NOTE: The question mark (?) represents an alpha character for each color associated to the *Program and Sequence Batch Identification Card*. These colors assist the clerical unit in controlling work based on what color representing a specific time frame. (e.g., Form 10194D is a green card that represents all applications placed on the suspense wall which correspond with a Thursday Julian Date).
	o Staple Form 10194? to the brown folder (Doc 6981).
	o Place applications with all associated documents in the folder including original identification documents.
	CAUTION: Family packs will remain stapled together, even if only one application in the pack is suspended. All family pack applications, associated to a valid tax return, will be stapled to the tax return in DLN order with suspended applications first followed by assigned and rejected applications. If multiple tax returns are in the family pack and some have either a Form W-7 disposition other than suspense status (i.e., ITIN Reject, No Form W-7) or an assigned ITIN for all listed parties on the return, pull and forward that return for processing. Otherwise, Clerical will be responsible for assuring that the integrity of the family pack stays intact. Form W-7 are staggered in ascending order with the tops of each Form W-7 showing. Form 1040 are staggered in descending order with the bottom of the Form 1040 visible.
	NOTE: Folders flagged for 65 day purge must have the purge date computed as 65 days from

	the date of suspense status. Mark the flags with the purge date and place the folders so that the flags are visible.

Rejected	The application is in reject status
	NOTE: Until further notice, sort all R 98 cases in DLN order to await replies.
	
	   o Ensure that every rejected Form W-7 or CP 566 has a final status sheet printed.
	   o Ensure that "ITIN Reject" is edited on all tax return(s), Forms 2848 and check copies in the applicable TIN area(s), **prior** to separating from Form W-7s.
	
	      NOTE: When rejecting a primary, or a secondary (with Schedule SE) applicant, the applicant's DOB should be edited in the upper right margin of the return if the return is to be processed and requires routing to Entity for IRSN assignment.
	
	      CAUTION: All persons listed on the tax return must have either a TIN (i.e., ITIN, SSN) or "ITIN Reject" edited next to their name (excludes suspense status applications). If neither is present, check to see if a Form W-7 is attached for that individual. If Form W-7 does not exist for that individual, the Tax Examiner should have edited "No Form W-7" next to the name. All Form W-7 / tax return annotations should have been completed by the Tax Examiner. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction.
	
	      REMINDER: Check copies with accounting DLNs should have the following edited to them:
	      - a TIN, or
	      - "ITIN Reject-Return to Entity" and the ITIN DLN.
	
	   o Detach applicant's envelope, if present, and attach to the tax return without a double date stamp. If multiple tax returns are present, ensure the envelope or a copy of it is attached to each

	tax return that does not have an IRS received date.
	o 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 Clerical Action Sheet (CAS) annotated with the DLN of the related Suspense case will be attached. Keep all of the documents in the pack intact and associated the related status sheet. Place in the Suspense Duplicate basket to be associated with the suspended application on the wall.
	CAUTION: Original supporting identification documentation must stay attached to the Suspense Duplicate application even if in an envelope.
	o Forward Form 3949 as indicated in lines 9 through 14 per the Austin Mail Routing Guide.
	o Forward Form W-7 with all attachments (such as copies of ID) to Document Retention (Files).
	o Forward returns with DOB edited next to the primary or secondary applicant's TIN box to Entity.
Hard Reject (CP 574)	The application is in Hard Reject status;
	o Form W-7, documents, and the tax return will be in an envelope prepared by the Tax Examiner.
	o The Final Status Sheet will indicate "Hard Reject" and all applications in this status will have a CP 574 Notice. Associate each notice to the correct Form W-7 and place on top of the notice.
	o Since these applications are returned to the applicant, nothing should be written (DLN, status indicators- R 17 etc.) on Form W-7 or the tax return. Date stamps should be circled out. These actions should have been completed by the Tax Examiner. If Tax Examiner actions were not completed and annotated properly, pull from the batch, complete Tax Examiner Action Sheet, and place on your desk for pick up and correction.
	o Return CP 574, Form W-7 and tax returns to the envelope (Family packs will be placed in one envelope for Hard Reject Applications).
	o Take the status sheet (nothing attached) and put

	in DLN order with the other Status Sheets in the batch.
Hard Reject status 2 (CP 574) HR 2 Flagged	This application is in a special Hard Reject 2 status awaiting the taxpayer response: o These applications are flagged by the tax examiner for special handling. o The tax examiner generated Form 14415(s) asking for additional documentation for applicants submitting only a passport without a DOE (see IRM 3.21.263.4.6) and sent to the applicant and to the CAA. o 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. o Pull these CP 574(s) and classify as these are not mailed. o Associate each Final Status sheet to the correct Form W-7. o 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.
OFAC	The application is in OFAC status o Pull the application and tax return from the batch. If family pack, include all applications, documents and tax returns in the family pack. Clerks should not strip OFAC applications. Refer OFAC application(s) to your lead/manager to be forwarded to designated OFAC Status Coordinator o Do not remove supporting documents that have been placed in an envelope by the Tax Examiner. o Attach an OFAC cover sheet with a paper or binder clip. Do **NOT** staple this cover sheet. o Refer to IRM 3.21.263.5.2.3.14 for further processing information.
Pending	The application is in pending status; o When printing the final status sheets, sometimes the first page printed is a list of pending Forms

	W-7. Place listing on top of the batch folder and give to the lead to return to the tax examiner's team lead.
	o Pending status applications are incomplete and must be worked by the Technical Unit before a batch can be completed.

5. Cases in R 99 status are pulled daily from the Suspense wall and placed on a cart for stripping. Sign out one batch at a time by listing your SEID, the time and your team number. Process final status Reject R 99 pages as follows:
   - o Annotate "R 99" in red ink in the top left corner of the application on the **Status Sheet.** Circle out any other status codes present.

     NOTE: the status screen previously showed the Suspense Status

   - o Stamp or annotate "ITIN Reject" in the TIN area of any attached return next to the applicant's name. If the applicant is the Primary and/or the secondary (only if Schedule SE attached is for the secondary), write the D.O.B. along the right side of the return in the MM/DD/YYYY format.
   - o If Form 2848 or Form 8821 is not edited with the "ITIN", "ITIN Reject "or "No W-7" in the TIN area, edit before stripping.
   - o Attach Form 3471E (Edit Sheet) only to R 99 applications from rejected dependents where the return requires a RPD. Edit the R 99 report date as the RPD onto Line 4 of Form 3471E only for returns being sent to processing.

     NOTE: See IRM 3.21.263.5.10.6

   - o Gather all of the envelopes and place the tax returns on top followed by:

▪ Copies of remittances, then
▪ Form W7, then
▪ Form W7 with tax returns going to Files, then
▪ State returns

   - o Count all Forms W-7
   - o Return batch to the R 99 stripping cart. Enter your completed time and the count of your batch in the cart inventory log.
6. For R 99 cases, when the primary or secondary applicant rejects for not satisfying suspense conditions, then:
   - o Edit the return for all applicants in R 99 status by writing "ITIN Reject" in the TIN box and the DOB next to the TIN box of the primary/secondary with no TIN
   - o Route the return to Entity for IRSN(s)

NOTE: If the primary or secondary rejects and neither has a valid TIN, route the return to Entity. If the secondary is the only Form W-7 rejected, route to Entity **ONLY** if their Schedule SE is attached. If they have no Schedule SE, route the return to the Pipeline for processing.

EXCEPTION: If either primary or secondary has a valid TIN, route the return to the pipeline for processing.

IRM 3.21.263.5.2.3.17 - Section title revised to replace "CP Notices" with "Suspended Cases", (1) added Form W-7 application with a CAS with the DLN of the suspended case as a type of receipt, (2) added to batch as suspense inventory responses.

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/Forms 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.

IRM 3.21.263.5.3.1(5) - Restored I-94 instructions and explained "D/S CBP" admitted date stamp.

5. Make every attempt to use the information provided on Form W-7 and attachments to process the application for an ITIN. Review the entire application package. It is the TE's responsibility to:
   o 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 3.21.263-48 for a listing of common RTS acronyms.

   o Edit all forms as required, and
   o 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-8BEN
   - Treaty country and article indicated on some Forms 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 whenver 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.

IRM 3.21.263.5.3.2(1) - Added "Note" for processing of blank Forms W-7.

1. Applicants must provide supporting identification documentation that proves their identity and foreign status along with proof of their U.S. tax reporting or filing requirement.

   REMINDER: Applicants submitting **ONLY** a passport without a DOE in it who meet the criteria in IRM 3.21.263.4.6 must submit additional documentation.
   NOTE: If a totally blank Form W-7 is received with a tax return (such as Form 1040 or 1040X) proving the U.S. tax reporting or filing requirement, classify

the Form W-7 with a large red "X" and attach to the back of the tax return for routing to the appropriate area per the Document Routing Guide. Classify **ONLY** when:
- Form W-7 is completely blank, and
- Form W-7 is not signed, and
- No ID is attached, and
- No other additional documentation or attachments are present.

IRM 3.21.263.5.3.2(6) - Added "Note" instructing how to consider return when both Form 1040 series and Form 1040X for same tax year are attached.

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

   CAUTION: See also IRM 3.21.263.5.10.8

   if Form 1040X is for a primary or secondary applicant previously denied an ITIN.

If...	Then...
Form 1040X is to add a dependent or a spouse to an original tax return,	Process the Form W-7, annotate ITIN on tax return where applicable, and continue processing.
Form 1040X is for the primary TIN,	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. **NOTE:** If both a valid Form 1040 series return and Form 1040X return for the same tax year are attached, process as if a valid tax return is attached. See IRM 3.21.263.8.3.1.

IRM 3.21.263.5.3.3(3) - Added instructions for reason for applying boxes" c" and "e".

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". Process the application as "Single."
Combinations of boxes checked on "Family Pack" applications include:

- o "c" and "d": U.S. resident alien and dependent(s)
- o "c" and "e": U.S. resident alien and spouse
- o "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.

REMINDER: Forms W-7 must have an acceptable signature. See IRM 3.21.263.5.3.5.16.

IRM 3.21.263.5.3.4.2.2(1) - Deleted note about Arizona state ID cards and (3) expanded how visa expiration date can be determined and added "Reminder" about the D/S location.

1. Supporting identification documentation must be current and cannot be expired.

    NOTE: This section does not apply to Exception Documentation.

    The current date is defined as follows:

Document	Definition
Documents with an expiration date present,	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 without an expiration date present, **EXCEPTION:** Some documents do not have an expiration date but will	For all others without an expiration date, leave blank. **EXCEPTION:** Filipino voter cards do not have an expiration

be considered current. Documents that do not have expiration date and require no expiration date entry to RTS include:
 	
   o School or medical records (see paragraph (5) below)
   o Birth certificates
   o Foreign driver licenses
 	
CAUTION: Some national ID cards do not have expiration dates. Mexican voter cards issued prior to 2008 display no expiration date. Consider current and the expiration date as 12/31/CY for:
 	
   o National ID cards with no expiration date
   o Mexican voter cards issued before 2008
 	
     NOTE: Mexican voter cards issued 2008 and forward show only the year as the expiration date. The expiration year for 2008 forward is always 10 years from the issuance year. Consider Mexican voter cards issued 2008 forward showing only an expiration year to have 12/31/YYYY (expiration year shown) as the expiration date.
	date. If these cards suspend for a missing expiration date, refer to the lead for an override.

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, etc.). Notice I-797A from United States Customs and Immigrations Services (USCIS) provides update information on the visa. 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, identifies the exchange visitor and their designated sponsor and provides a brief description of the program, including the start and end date. administration of the exchange visitor program. See Exhibit 3.21.263-4, Potential Work Authorization Visas, for applicants who may qualify for a SSN, and see Exhibit 3.21.263-9, Visas and Counterfoils.

3. If "DS" 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 or the visa expiration date provided by the applicant in subsequent correspondence.

   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 3.21.263.5.3.1. The expiration date is one year from the admittance date.

IRM 3.21.263.5.3.4.2.4(1) - Added "Exception" for TAS hardship case mailing of ID.

1. If you have received original supporting identification documentation with the application, it is to support an entry on 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) or Form W-2 name mis-match (S 50), you must return all original supporting identification documentation and certified copies from the issuing agency to the applicant.

   EXCEPTION: ONLY for cases identified by TAS as "hardship" requesting the return of ID, see IRM 3.21.263.4.10.

   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 3.21.263.5.3.4.4). Copy both sides of all ID showing information on both sides and return the ID to the applicant. Update the Remarks Screen to show:
   - Actions taken with entries such as *returned driver license and birth certificate per Form 4442* .
   - Whether ID is valid/invalid
   - Any questionable characteristics identified (make entries such as *MX VC has different fonts*, *or no hologram.*)

IRM 3.21.263.5.3.4.2.4(4) - Revised mailing instructions for returning ID.

4. If any application has 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 primary if applicant) 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 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 applicant. If the primary does not have a Form W-7 application, return family pack ID in the following manner:
   o Address the first name line of the envelope to the primary, for example, Charles Oak
   o Address the second name line of the envelope to the family member(s) with the ID being returned, for example, Joe Maple, Sue Willow, David Pine
   o Use the address on the applicant's Form W-7.

NOTE: ID may be received for a taxpayer listed on an attached tax return but no Form W-7 is present for this taxpayer. Mail the ID back to the taxpayer in a separate envelope using the address of the tax return unless additional information is present (such as a letter from this taxpayer listing their address).

REMINDER: If the ID is for a taxpayer **NOT** listed on an attached tax return, flag the ID in a manner determined by local management to send to the designated ITIN team for processing in the LODO per IRM 3.21.263.5.3.4.2.5.

EXCEPTION: If an applicant is 18 years or older and no legal papers (Power of Attorney or Court Order) are attached designating someone else to act on their behalf, prepare a separate envelope for them.

CAUTION: If the applicant attached a self-addressed stamped envelope (SASE), prepaid express mail or courier envelope with their application, place the original/certified copies of ID in this envelope. Do not edit the name/address on the SASE. No POA or Court Order is required if the SASE is for applicant over 18 years old. If this envelope has no return address, edit the ITIN mail address as the return address:
Internal Revenue Service
ITIN Operations
PO Box 149342
Austin, TX 78714-9342

IRM 3.21.263.5.3.5.2(5) Reason for Applying boxes "c", "e", "g" and (8) "2(b)" SEVP revised.

5. 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	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. **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.	No	o Used with box "h" o Treaty country and article number must be present o Exception number 1 or 2 o Valid exception documentation. See Exception Tables below.
b	Non-resident alien individual who is 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.	Yes	o Form 1040 series return is submitted. o Complete foreign address is required.
c	U.S. resident alien (based on days present in the United States) filing a U.S. tax return.	Yes	o Form 1040 series return is submitted o Date of entry (DOE) required on Line 6d. o Applicant's mailing address must be in

	This is a foreign individual filing a tax return that is living in the U.S.		the U.S.
d	Dependent of U.S. citizen/resident alien Dependent listed on a domestic Form 1040 series return	Yes	o Form 1040 series return is submitted unless "Military Overseas" is selected o Applicant must be listed on tax return as a dependent. o Date of entry required on Line 6d (unless resident of Canada or Mexico or "Military Overseas") **REMINDER:** See IRM 3.21.263.4.6 for additional requirements if applicant submits **ONLY** a passport without a DOE. o 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.
e	Spouse of a U.S. citizen/resident This is a spouse listed on a domestic 1040 Series return.	Yes	o Generally 1040 series return is submitted unless "Military Overseas" o Applicant must be claimed as an exemption on U.S. citizen / resident return or filing a joint return with a spouse who is a U.S. citizen or resident.

			▪ Name and TIN (SSN, ITIN) of U.S. person (primary) must be entered to right of box **"e"** and must be valid.
f	Non-resident alien student, professor or researcher filing a U.S. tax return or claiming an exception. 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. **REMINDER:** Dependents can claim Reason for Filing Box "f" if claiming exception 2b SEVP. See IRM 3.21.263.5.3.5.2 under exception 2b SEVP.	Yes (if filing a tax return) No (if filing exception "2".	o A tax return is not required if box "h" is checked and applicant claims exception 2 and provides supporting exception documentation. **NOTE:** Applicants do **NOT** have to claim treaty benefits under exception 2 reasons "f " & "h ". o Line 6a country of citizenship required. o Line 6c Type of U.S. visa required. o Line 6d Date of Entry required. o Line 6g College, university or company information required o Treaty country and article number required ONLY if the applicant is claiming the benefits of a tax treaty. o A U.S. visa is required unless the foreign address is Canada, Mexico, or Bermuda. See IRM 3.21.263.5.4.1.

			o A valid passport is required.
			o 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. **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 R07. See IRM 3.21.263.8.3.2.3." **NOTE:** the letter from the DSO may include SSA denial information. See IRM 3.21.263.8.3.2.3 "Document Type".
g	Dependent/spouse of a non-resident alien holding a U.S. visa. These are the dependents and spouses of individuals filing a Form 1040NR tax return.	Yes	o Line 6d DOE is required. o 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 and the country of citizenship is Canada or Mexico. See IRM 3.21.263.5.4.1. ○ A U.S. visa is not required if the foreign address is Bermuda as Bermuda does not issue visas. See IRM 3.21.263.5.4.1 ○ A valid passport is required unless the foreign address and the country of citizenship is Canada or Mexico.
h	Other/additional information . Box "h" can be checked alone with exceptions 1, 2, 3, 4, or 5. Valid combinations are: ○ "a" and "h " ○ "f" and "h"	No	○ Exception criteria is specified here ○ If boxes "a" through "g" are not checked, the reason for applying may be described. **NOTE:** Applicants requesting an EIN (Form SS-4) are not eligible for an ITIN.

IRM 3.21.263.5.3.5.2(8) - Added "Exception" for Forms W-7 received from applicant with gambling winnings.

8. **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	Claiming tax treaty benefits and: ○ 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	○ A letter of employment from the payer of income **or** ○ A copy of employment contract **or** ○ A letter requesting applicant's presence for a speaking engagement, etc. **NOTE:** Request can be future dates within the current year**.** **With each submission, the taxpayer MUST also submit the following:** ○ 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.
2(b) Scholarships, Fellowships and Grants from Non-SEVP (Student and Exchange Visitor	Claiming tax treaty benefits, exempt or subject to reduced	Letter/official notification from the educational institution awarding the

Program approved colleges/universities/institutions	rate of tax, and submitting Form W-8 BEN to the withholding agent,	non-compensatory scholarship, fellowship, grant, **or** Copy of the contract with the college, university or educational institution **along with**:
		
		  o Copy of passport showing a valid visa issued by U.S. Department of State, **and**
		  o Treaty country and article number on Form W-7 that supports claiming a tax treaty benefit, **and**
		  o Copy of W-8 BEN submitted to the withholding agent, **and**
		  o SSA Reject Letter (also called a SSA denial letter
		
		NOTE: Students on a F-1, J-1, or M-1 visa will not have to apply for a SSN. They are required to provide a SSA reject letter **OR** a letter form 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.
		
		REMINDER: If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".

2(b) continued: Scholarships, Fellowships and Grants from Student and Exchange Visitor Program (SEVP) approved colleges/universities/institutions
 	
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).
 	
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 3.21.263.8.3.2.1
	Claiming tax treaty benefits, exempt or subject to reduced rate of tax	Certification letter for supporting identification documents. The certification letter must:
		
		   o Be on original, official college, university or institution letterhead with a verifiable address
		   o Provide applicant's full name and Student Exchange Visitor's Information System (SEVIS) number
		   o Certify the applicant's registration in the SEVIS
		   o List the identification documents provided to verify identity and foreign status
		   o 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:
		o 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)
		REMINDER: A U.S. visa is not required if the foreign address is Canada or Mexico.
		o 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
		o Form W-7 must include the treaty country and

		article number that supports claiming a tax treaty benefit
		NOTE: Reason for applying "a "and "h" **MUST** have a treaty country and article number. Reason for applying "a "and "f "**CAN** have a tax treaty and article but these applicants do **NOT** have to claim treaty benefits.
		o 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
		CAUTION: Students on F-1, J-1 or M-1 visa will not have to apply for a SSN. They are required to provide a SSA reject (denial) letter **OR** a letter from their DSO or RO stating that they will not be securing employment in the U.S.
		NOTE: See Exhibit 3.21.263-43 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. **REMINDER:** If the SSA denial letter is included in this letter, enter this letter under both "Letter from Education Institute" and "SSA Reject Letter".
2(c) Scholarships, Fellowships and Grants from non-SEVP colleges/universities/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**	Letter/official notification from the educational institution awarding the non-compensatory scholarship, fellowship, grant, **or** copy of the contract with the college, university or educational institution **along with:** o Original or copy certified by the issuing agency of passport showing a valid visa issued by U.S. Department of State, **EXCEPTION:** A U. S. visa is not required if the foreign address is Canada or, Mexico. **and** o Letter from the DSO or RO stating that this income is non-compensatory

		and subject to IRS information reporting/withholding requirements, **and** ○ SSA Reject Letter (also called a SSA denial letter). **NOTE:** Students on a F-1, J-1, or M-1 visa will not have to apply for an SSN. They are required to provide a SSA reject letter **OR** a 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. **REMINDER:** If SSA denial is included in the letter, enter the letter under both "Letter from Education Institute" and "SSA Reject Letter".
2(c) Scholarships, Fellowships and Grants from SEVP approved colleges/universities/institutions **CAUTION:** 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	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,**	Certification letter for supporting identification documents. The certification letter must: ○ Be on original, official college, university or institution letterhead with verifiable address ○ Provide applicant's full name and SEVIS number • ○ Certify the applicant's

required for each Form W-7 application: primary, associated secondary (spouse) and dependent(s). **NOTE:** SEVP approved institutions are listed on the Department of Homeland Security web site. **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 3.21.263.8.3.2.1.		registration in the Student Visitor's Information System (SEVIS) o Certify the authenticity of the passport, visa, or other identification document reviewed o List the identification documents provided to verify identity and foreign status o 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: o 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) ○ 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 ○ 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 **NOTE:** Students on F-1, J-1, or M-1 visa will not have to apply for a SSN. They are required to provide a SSA reject letter **OR** a 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. **REMINDER:** See Exhibit 3.21.263-43 for an example of a SEVP certification letter from a SEVP institution.
2(d) Gambling Income/Winnings	Non-resident alien visiting the United States who: ○ 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,	Form W-7 through the services of an appropriate gaming official serving as an IRS ITIN Acceptance Agent. **NOTE:** If applicant does not secure the services of a gaming official, they may still file Form 1040NR 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 1040NR return should also display the tax treaty article number and country under which they are claiming the treaty benefits. **EXCEPTION:** If Form W-7 is: - From the applicant, and - No tax return is attached, and - Reason for applying is "a" and "h," then edit reason for applying from "a "and "h" to "b" for R 17 to generate. If Form W-7 is: - From the applicant,

		and
		- Valid tax return is attached, and
		- Reason for applying is exception 2(d), edit reason for applying from 2(d) to "b".

IRM 3.21.263.5.3.5.3(1) c - Added "Exception" if no tax return is attached and (2) added "Note" with name examples and when to edit out the middle initial.

IRM 3.21.263.5.3.5.3(2) - Added example of how to enter last name when 2 names are present.

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 3.21.263.8.3.2.1 (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 birth certificate is attached and the last name differs from the Form W-7, accept the birth certificate as a valid ID if a legal document such as a marriage license, court order, or divorce decree shows the name on the birth certificate is the Form W-7 applicant. At least one other valid ID must be attached.

2. In some circumstances, the applicant uses a different naming custom on their Form W-7 than they did on their tax return. 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)

   NOTE: If the first or last name is missing on Form W-7 but ID available to complete these two names, complete the names on the Form W-7. For example, Form W-7 shows the last name as Smith. ID shows the last name as Smith Jones. Edit the last name on the Form W-7 to Smith Jones. If the passport does not support the middle initial, circle it out on the Form W-7 and do **NOT** enter to RTS.

IRM 3.21.263.5.3.5.4(1) - Revised to edit line 1b as provided by applicant on line 1a if birth certificate is not provided and line 1b is blank.

1. Compare to Line 1a to determine if different. Do not consider blank spaces, or hyphens in a name as a substantial difference. 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 provided by the applicant on line 1a.
If a birth certificate is **NOT** present and Line 1b has a name,	Enter that name.

IRM 3.21.263.5.3.5.10(1) - Added not to enter COC from the passport if not on the drop down list.

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, 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.

IRM 3.21.263.5.3.5.12(2) - Added I-94, visa, and "DS" admitted stamp to use in computing visa expiration date.

2. If "DS" is noted as the visa expiration date on Form W-7, consider the visa expiration date as one year from the received date of Form W-7 or as the visa expiration date provided in taxpayer correspondence.

   REMINDER: "DS" is also listed on the I-20, I-94, and visa. The "DS" is usually written on the Department of Homeland Security Customs Border

Protection (CBP) "admitted" date stamp found on the visa page of the passport. See IRM 3.21.263.5.3.1.

IRM 3.21.263.5.3.5.13(2) "Note" added I-94 and CBP admittance date stamp as sources of DOE.

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.

   NOTE: 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.

   REMINDER: Applicants submitting **ONLY** a passport who meet the criteria in IRM 3.21.263.4.6 **MUST** have a DOE in the passport.

IRM 3.21.263.5.4.1(3) - Deleted reasons for applying "c" and "e", (7) deleted entire paragraph (7) and created new paragraph (7) expanded editing instructions for the tax return, and new paragraph (8) deleted and moved all instructions for editing returns for rejected applicants.

IRM 3.21.263.5.4.1(8) - Revised "Reminder" for editing secondary applicants and added instructions for preparing returns for routing to the Pipeline or Entity.

IRM 3.21.263.5.4.1(11) - Instructed how to flag OFAC applications.

IRM 3.21.263.5.4.1(13) - Revised instructions for editing and routing check copies when primary or secondary reject.

3. If applicant submits **ONLY** a passport without a DOE in it and does not meet the specific requirements for reason for applying **d** (see IRM 3.21.263.4.6), process the return per 3.21.263.5.3.2 and prepare Form 14415 with appropriate paragraphs. Classify the CP 574 and flag the application in a manner determined by local management to file this case f on the Suspense Wall. Keep Family Pack applications (including tax returns with the applicant listed) together.
4. Once the Submit Button is clicked again, a new *Temporary W-7 Status* screen will display if the information was properly entered.
5. If you are satisfied that the assigned 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.

CAUTION: When family packs submit multiple returns 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 3.21.263.5.2.3.10 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 Form W-7s on the Suspense Wall for processing.

6. Process Form W-7 as follows:
    a. Edit the DLN in the upper right corner of the Form W-7 application.
    b. Write any assigned ITIN above the title.
    c. If the application rejects, the applicant must reapply.

    NOTE: If the application in hand was rejected because it was a duplicate and an ITIN was assigned to the previous application, write the ITIN along the right side of Form W-7. Use DLN from the prior application as the search criteria on the Form W-7 Search Screen to locate the assigned ITIN.

7. **Document the tax return as follows:**
    o 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.
    o Underline in red ink the name control (first four letters of the last name) for any ITIN newly assigned (primary, secondary, and dependent)

    CAUTION: Complete Form 3471E when required for returns being sent to processing. Enter the RPD date on line 4. See IRM 3.21.263.5.10.6 to determine when Form 3471E is required and for instructions on computing the RPD.

    o 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 filing status "3" is indicated. If the Form W-7 rejects, the applicant will need to re-apply. Write or stamp "ITIN Reject" in the TIN box for the primary, secondary, or dependent as applicable.
    \#

o Write the DOB next to the TIN box for any primary/secondary applicant needing an IRSN.

REMINDER: 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, the return will be routed to the Pipeline for processing.
- If applicable, complete Form 3471E and attach to the back of the return with Form 3471E facing out. See IRM 3.21.263.5.10.6.
- Update the Remarks Screen with the disposition of the return with entries such as *2015 return to Entity for IRSN* or *2015 return to the Pipeline*.
- If Form W-7 hard rejects because "one cannot calculate tax liability on the tax return," circle out all IRS received dates on the tax return before sending back to the taxpayer. Prepare the envelope to return Forms W-7, documentation, and all tax returns to the primary on the tax return.
- Staple multiple copies of the exact same tax return for the same tax year together with the earliest received date return on top (do not stagger). 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" to the right of Line 6d on the front of the return.

- 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:
  - postmark date on the envelope
  - signature date
  - today's date minus 10 days

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8. If Form W-7 suspends, do not write anything on the tax return(s) for the applicant. I

9. The normal Assessment ASED 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:
    o Three years from the return due date (RDD), or
    o Three years from the return received date, or
    o Two years from the date the tax was paid, whichever is later.
10. If today's date is within 90 days of a return ASED 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:
    o "Cleared for Assessment"
    o "Cleared by Statute"
    o "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 screen and take the following actions:

    o 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 Form W-7s are still pending.

      CAUTION: Complete Form 3471E when required (all applicants are in final status) for returns ready to be sent to processing. Enter the RPD on line 4. See IRM 3.21.263.5.10.6 to determine when Form 3471E is required and for instructions on computing the RPD.

    o If rejected (primary or secondary, if applicable), write "ITIN Reject" on the tax return. These returns will be referred to Entity even if dependent Form W-7s are still pending.
    o If suspended, leave the return with the application for filing on the suspense shelves.
    o Flag the entire family pack (Form W-7s/Form W-7SP, Statute return with all other tax returns, etc.) for assigned or rejected primary and secondary applicants for Lead action.
11. **OFAC STATUS:** The application has been identified by OFAC and requires special handling. Edit the DLN in the upper right corner of Form W-7. Edit the tax return, if applicable, with any assigned ITINs.:

    NOTE: Do not write OFAC on the tax return

    CAUTION: Once the OFAC Status is displayed on the *Temporary W-7 Status*, never attempt to navigate back into the application to make changes. Allow the OFAC Status to be set as the Final Status.

    The table below explains how to handle Family Packs that include W-7 Applications in OFAC Status.

If ...	Then ...
The W-7 with the OFAC status is the primary taxpayer or first application in the Family Pack	Continue to enter the entire family pack. The remaining or dependent applications will S 25. If final status is not S 25, pull for Lead to override.
The W-7 with the OFAC status is one of the dependents in the Family Pack	Continue to enter the remaining family pack.

NOTE: All OFAC applications must be referred to your Lead, Manager, or designee to be forwarded to the designated OFAC Status Coordinator. OFAC Status W-7 applications, including individual and Family Packs, should be flagged in a manner determined by local management. On a daily basis, the Lead, Manager, or designee will gather all identified OFAC status applications and hand deliver them to the OFAC status coordinator.

12. **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, annotate pending in the upper left corner of the application, annotate 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.

    CAUTION: 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.

13. **Check copy**: Follow the instructions below for processing check copies:

If...	Then...
Assigned,	1. Write the primary ITIN and name control on the front of the check copy. 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.
Suspended,	Do not edit or write anything on the check copy until the account is in final status (assigned or rejected). If the check copy has no remittance DLN written as shown in the example below, do **NOT** edit the check. **EXAMPLE:** 20009-XXX-XXXXX-X; 07009-XXX-XXXXXX-X.

Rejected,	If the primary or secondary applicant rejects and: - Neither has a valid TIN, write "ITIN Reject-Return to Entity" and the ITIN DLN on the check copy. - Either has a valid TIN, write that TIN on the check copy.

IRM 3.21.263.5.4.2(4) - Revised instructions for duplicate applications currently in suspense status.

4. Use the table below to work cases listed on the potential duplicate screen:

If...	Then...
A duplicate application was previously assigned an ITIN,	1. Select the check box to the left of the DLN. 2. Select "Duplicate" button. 3. Write the ITIN along the right side of the Form W-7 and on the tax return.
A duplicate application is currently in suspense,	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. 3. Select R 06 **NOTE:** If primary is different, do **NOT** identify as duplicate.
A primary duplicate application was previously rejected with other than R 17,	1. Notate the DLN(s) of the rejected applications. 2. Select "Not a Duplicate" button. 3. Research to determine the reason for the reject(s). 4. Verify the tax return is for the same tax year as the "rejected" application,. 5. Write "COPY" on the tax return(s). **CAUTION:** Do not write "COPY" on Form 1040X or any tax return that is annotated "amended" even if you find evidence of a prior submission.

	6. Continue processing the Form W-7.
The duplicate application was previously rejected R 17,	1. Select "Not a duplicate" button. 2. Forward the return for processing as an original. 3. Continue processing the Form W-7.
A duplicate application is not located,	1. Select "Not a Duplicate" button. 2. Forward the return for processing. 3. Continue processing the Form W-7.
If an IRSN is identified in the NAMES screen,	Edit the IRSN on Line 6f of Form W-7. **NOTE:** 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 3.21.263.5.7.

IRM 3.21.263.5.5(8) - Changed text to "while performing the revoke action".

8. 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 original 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 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.

IRM 3.21.263.5.9.8(2) - Added "Reminder" to review the Remarks and Comments for the old address used to return ID and (3) added "Exception" to mail to address of record when TP insists it is correct.

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:
    - ITIN applicant name
    - Case reference number (ITIN or DLN)
    - Date (date you are completing the Form 14692)

- o Inquiry dated (IRS received date of inquiry)
- o Applicable box indicating your findings

    CAUTION: Follow the instructions for the boxes shown on Form 14692 in Figure 3.21.263-22a.

- o 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 Screen" and "Comments Field" for the old address used to return the ID.

- o Embassy name, chancery street address, chancery city, state, zip code (if applicable)
3. Follow the steps below when searching for the missing ID.

If...	Then...
Documents are not found in existing local files	o Original documentation may be attached to the initial application; request the application from Files to review. **NOTE:** Form 2275 may be used for this purpose. o If Files advises the document(s) can not be located, issue Form 14692, *Individual Taxpayer Identification Number (ITIN) Application-Original Document Inquiry*, to the taxpayer as shown in Figure 3.21.263-22a. 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 place the envelope in the outgoing mail basket to Clerical.
Documents are in existing local	Update address on RTS and send

files and a valid applicant address is available,	ID to applicant with Form 14692. Complete Form 14692 as shown in Figure 3.21.263-22a. 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 place the envelope in the outgoing mail basket to Clerical.
Documents are in existing local files, but a valid applicant address is **not** available, **NOTE:** If review of RTS shows mail returned from the applicant's address and the MDR does **NOT** provide a different address, do **NOT** mail the ID to this same address. Update the Comments Field with history items such as *MDR-4442 (or CORR)-RECD MMDDYY-NEED VALID ADDRESS-ID IN STORAGE.* **EXCEPTION:** If applicant clearly indicates (correspondence or Form 4442) that the RTS address is their correct address and they have not received the ID, mail the ID to this address. Update the Comments Field with history items such as *ID sent to 1234 Main St Mytown GA 30001.*	Designated employees will maintain a file by postmark (month and year) and alphabetical order of applicants name, DOB, Country, Type of Documents/ Doc Codes for one year. After one year, one final attempt is made to identify a better address. If a better address is still not available documents will be classified. **NOTE:** Passports should be maintained in a separate locked file in order by country. Each envelope should contain the name, DOB, and type of documents/doc codes. If a better address is not found after six months, the passport should be mailed with electronic Form 14482, Return of Passport to Embassy, to the issuing country embassy. See Exhibit 3.21.263-5 for the address of the embassy. Access Form 14482 by accessing Form 14482 and completing the form. See Figure 3.21.263-23 for a picture of this electronic Form 14482.

IRM 3.21.263.5.10.3(3) - Added "Caution" advising when to change the address.

3. Review the Form 4442 request and:
    a. Perform the action(s) requested
    b. Reject to the originator any inappropriate Form 4442.

EXAMPLE: Notification of an address already changed on 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).

EXAMPLE: 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.

EXAMPLE: Form 4442 forwarded for Revoke action and does not specify that merge action has posted or is not needed.

CAUTION: Unless the "Address Change Requested" box is checked in box 13, do **NOT** change the address even if it differs from box 14.

IRM 3.21.263.5.10.4(9) - Added hyperlinks throughout to the definition of family pack for all statuses and (10) added hyperlinks to the definition of family pack.

9. The resolution of undeliverable mail inventory is based on the current RTS status. Refer to the table below.

If ...	And ...	Then ...
Applicant is in assigned status	A better address is found,	o Correct the RTS address by accessing the *W-7 Application View Screen.* and selecting "Current Mailing Address Change" as the reason for change. Enter the new address. o Input to the Comments Field" UND BAF Resent ID" (to indicate a better address was found and the ID was re-sent) and also enter the old address. o Send the ID to the updated address per instructions in IRM 3.21.263.5.3.4.2.4

		REMINDER: Overlay the original batch number on the *W-7 Preliminary Application Data Screen* with the new batch number. **CAUTION:** If you find the applicant is part of a family pack (see IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4), do not update the address of the other W-7 applicants or update their Comments Field unless you have returned ID for each applicant.
	A better address is **NOT found**,	o Access the W-7 Application View Screen and select "Date of Birth" for the reason for change o Input to the Comments Field "NAT FOR DOB; UND NBA; ID TO STORAGE " o See paragraph (10) below for disposition of the ID
Applicant is in a suspense status	A better address is found,	o Correct the RTS address. Access the W-7 Application View Screen and select "Update Documentation" as the reason for change. Enter the new address to RTS. o Update the Remarks Screen with "UND BAF Resent ID" o Update the Remarks Screen with the old

		address
		o Reissue the notice by selecting "Re-Issue Notice"
		o Send the ID to the updated address per instructions in IRM 3.21.263.5.3.4.2.4
		REMINDER: Overlay the original batch number on the *W-7 Preliminary Application Data Screen* with the new batch number.
		CAUTION: If you find the applicant is part of a family pack (see IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4), check the address of the other W-7 applicants. If their RTS address is the same as the address on the undeliverable mail, also correct the address on their application by following the instructions for their RTS status and updating the Remarks Screen or Comments field as appropriate. If this is part of a family pack and some applications are still in suspense status, attach a Clerical Action Sheet to the family pack to re-file on the suspense wall.
	A better address is ,**NOT found**, **CAUTION:** If working undeliverable	On the *W-7 Application View Screen*, select "Update Documentation" as the reason for change, enter "Undeliverable ID NBA" in the Remarks Screen and

	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.	click submit. See paragraph (10) below for preparing the documents to be held in the ITIN original documentation file. **REMINDER: Overlay the original batch number** on the *W-7 Preliminary Application Data Screen* with the new batch number **NOTE:** The case will remain on the Suspense Wall until the systemic R 99.
Applicant is in a reject status **CAUTION:** If you find the applicant is part of a family pack (see IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4) do not update the address of the other W-7 applicants unless you have a notice for each applicant.	A better address is found,	o Make the address correction on RTS by accessing the *W-7 Application View Screen* and selecting "Correspondence Received (R-Status" as the reason for change. Enter the new address to RTS o Input to Remarks "UND BAF Resent ID" and record the old address o Send the ID to the updated address per instructions in IRM 3.21.263.5.3.4.2.4 **REMINDER: Overlay the original batch number** on the *W-7 Preliminary Application Data Screen* with the new batch number.

	A better address is **not found**,	o Access the W-7 Application View Screen and select "Correspondence Received (R-Status)" as the reason for change o Input to the Comments Field" UND NBA" and include if the ID was sent to storage o See paragraph (10) below for processing ID.
Applicant is in Hard Reject status,	a better address is found,	o Access the W-7 Application View Screen o Update the address on RTS by selecting "Correspondence Received (HR Status)" as the reason for change o Update the Remarks Screen with applicable entries such as *UND BAF RESENT HR PACKAGE* or *UND BAF RESENT FORM 14415* and record the old address o Circle in red all IRS received dates on the return o Prepare envelope and send the Form(s) W-7, CP 574, tax return(s), and attached documentation to the updated address **CAUTION:** Form W-7 packages with 14415 sent by the

		Hard Reject status 2 process are held on the Suspense Wall for the applicant's response. See IRM 3.21.263.5.4.1 and IRM 3.21.263.8.3.4. Prepare the envelope and resend the Form 14415. The entire family pack (including tax returns listing the applicant) should remain suspended for the originally computed 65 days. **REMINDER:** Overlay the original batch number on the W-7 Preliminary Application Data Screen with the new batch number located on the folder you are currently working. **CAUTION:** If applicant is part of a family pack (see IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4, update the address and Remarks Screen of the other family pack applicants.
	a better address is **NOT** found,	o Access the W-7 Application View Screen o Select "Correspondence

		Received (HR Status") as the reason for change o Update the Remarks Screen with applicable entries such as *UND NBA 2014 RTN TO FILES & ID SENT TO STORAGE* or *UND NBA F14415 FILES ON SUSP WALL..* The entire F14415 file should remain on the Suspense Wall for the full 65 days. o Edit the Form(s) W-7 with the DLN in the top right corner and "R" in the top left corner o Edit or stamp" ITIN REJECT" on all attached tax returns o Staple return(s) and CP 574 to the back of Form W-7 o See paragraph (10) below for preparing the documents to be held in the ITIN original documentation file. **REMINDER:** Overlay the original batch number on the Preliminary W-7 Application Data Screen with the current (new) batch number. **CAUTION:** If CP 574 is one year or older from the application

		date, take no RTS actions. Prepare Form 9856 and attach Form W-7, tax return, CP 574 and undeliverable envelope to send to Files. Process original ID as shown in paragraph (10) below.

10. When the instructions above are exhausted and a new or better address cannot be found, maintain the documentation files as follows:
    a. Place documents in a confidential (E-20) envelope.

    NOTE: Place the ID for all members of a family in one envelope. Write "Family Pack" in the top center of the envelope. See IRM 3.21.263.5.3.3 and IRM 3.21.263.5.3.4.2.4 for the definition of a family pack.

    b. Edit the name of the primary applicant, dependent applicant(s), DOB, DLN/TIN, and the ID types as applicable on the envelope per IRM 3.21.263.5.3.4.2.5.

    NOTE: Do not dummy a Form W-7 for loose documents. Route loose documents to the designated team as MDRs.

    c. Write a status update in comments such as *NBA ID to storage.*
    d. Give envelope to clerical unit for filing.

IRM 3.21.263.5.10.5(2) and (4) - Added Form W-7 package with CAS for R 06 application package and created new paragraph #4 for processing R 06 cases.

IRM 3.21.263.5.10.5(6) - Added "Reminder" to always record the old address; (8) added "Note " to list documents not satisfying S 50 and revised table for CP 566 responses; (9) revised text for when all suspense conditions are not resolved while removing special instructions for processing insufficient S 50 responses.

1. Suspense inventory consist 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:
   o CP 566 Suspense Notice (system generated)
   o Taxpayer response (may include additional documentation or Form W-7 package with CAS for case determined to be R 06))
   o Suspended W-7 Application with documentation (may include Family Packs)
   o 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 3.21.263.8.4.1. 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.

   NOTE: This will ensure that any multiple submissions on the part of the applicant are identified and prevent possible multiple ITIN assignment. If a duplicate application has been identified for the applicant and is in Assigned Status, the suspended application should reject (R 02). If a duplicate application has been identified for the applicant and is in any status other than Assign (i.e., Reject), work from the Suspended application. If an additional Suspense application is found, follow potential duplicate procedures in IRM 3.21.263.5.4.2.

   Otherwise, if the status is unknown, refer to Lead.

4. Work R 06 packages as follows:
   a. If the R 06 application package has the **SAME** U.S. citizen/resident alien listed on the Form W-7 as the suspense package, 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, make no updates. Complete a CAS to re-file both packages on the Suspense Wall to allow the taxpayer time to respond.

   b. 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 3.21.263.5.4.2, ask the lead to review the case to confirm the name differences. If the name difference is confirmed:
      - Open the R 06 case, select "Correspondence Received", and submit the application without selecting a potential duplicate on the potential duplicate screen.
      - If the R 06 case assigns, leave the associated case in suspense status. Complete a CAS for Clerical to re-file on the Suspense Wall.

- If the R 06 case rejects, leave the associated case in suspense status. Complete a CAS for Clerical to re-file on the Suspense Wall.

5. If a merge condition is identified, flag for the Lead. Refer to IRM 3.21.263.5.7.1.

6. Once the application has been located in RTS,

    a. Review the *W-7 History Screen* to determine the initial reason(s) the application was placed in a Suspense Status. Refer to IRM 3.21.263.8.4.2.

    NOTE: If RTS Remarks is present indicating a Streamlined Return was received with the initial application, pull the application from the batch and refer to the lead to provide to the designated ITIN team.

    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. Refer to IRM 3.21.263.8.4.3.

    c. Follow procedures for W-7 Application Edit Screen.

    REMINDER: You must overlay the batch number with the current (new) batch number. See IRM 3.21.263.8.4.4.
    NOTE: If taxpayer response does not satisfy the suspense condition, capture in the RTS Remarks field any remaining issues with the application. Make entries such as *S 03, No ID certification* or *school ID received but no report card or transcript,* etc.

    REMINDER: See IRM 3.21.263.4 to ensure complete processing. Also review the Remarks Screen for reasons why the case suspended. For example, "SEVP letter not signed."

    CAUTION: If the applicant requests an address change, work as shown below in IRM 3.21.263.5.10.5 (6).

    d. 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.

    e. Once the edit is completed on RTS the application will either Assign or Reject.

7. If the applicant requests an address change, use the table below.

    NOTE: If the Form W-7 application package shows UND 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
    - Select "re-issue the notice" to issue the CP 566.

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 R99 status. whichever occurs first.
Applicant requests address change AND is also responding to CP 566,	Input the address to RTS when ALL of the following are present: o ITIN document locator o Number o Taxpayer full name o Old address (must match RTS address) o New address o Taxpayer signature (taxpayer signature is not required when applicant uses IRS generated notice to inform of an address update). If the address change request is missing **ANY** of the above, Form 8822 is required. Update the Remarks Screen with the requested address change and notate the missing information with entries such as *address change request not signed.* After completing all required ITIN actions, prepare and attach Form 8822 from the taxpayer. Leave the Form 1725 and attachments in the batch. **REMINDER:** When inputting an address change, **ALWAYS** record the old address in the Comments Field or Remarks Screen with entries such as *old adrs 1234 Main St Mytown TX 12345.* Process the information submitted in response to the suspense notice.

8. If the primary or secondary applicants rejects, see IRM 3.21.263.5.4.1 for perfecting the Form W-7 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:

- o Corrected Form W-2 in the primary or secondary taxpayer's name, **OR**
- o 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**
- o Bank statements showing this income being deposited into the taxpayer's account, **OR**
- o 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 3.21.263.5.3.4.2 and IRM 3.21.263.5.3.4.4 #

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 1040X
- 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.

REMINDER: Original supporting ID or copies certified by the issuing agency must be retained until the ITIN is assigned or rejected. See also IRM 3.21.263.5.3.4.2.4.

If CP 566 response...	Then...
Resolves all suspense conditions,	o Attach the documents to the tax return or Form W-7 if applicable o Continue processing the Form W-7
Does **NOT** resolve all suspense conditions,	o Attach the documents to the tax return or Form W-7 if applicable o Continue processing the Form W-7.

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 3.21.263.5.4.1.

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 3.21.263.5.4.1.

IRM 3.21.263.5.10.8(5) - Added a "Note" and "Caution" explaining when RTS update actions generate notices.

IRM 3.21.263.5.10.8(7) - Added a "Reminder" to enter the old address in the "Remarks Screen" or "Comments Field";(8) instructed when the new address is already on IDRS, (9) revised Form 1040X processing, and (18) gave examples of actions outside the scope of ITIN and when to complete Form 4442.

5. Once the application is located in RTS, use the *W-7 History Screen* to verify the last action taken or notice issued. 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 3.21.263.8.4.3) based on the type of correspondence you are working and the specific action requested.

   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*.

   Include the correspondence received date in the Comments Field with entries such as *TP corr recd 06012015.*

   NOTE: 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

   CAUTION: 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.

6. Process applications in reject status as shown below. If applicant is:
   o Currently in reject status **AND**
   o New Form W-7 is attached **AND**
   o New Form W-7 application has all required data to allow ITIN assignment, then process the new application.

NOTE: If the application will **NOT** assign, place the new Form W-7 on the front of the case for Clerical to re-batch.

REMINDER: We can not re-issue a notice or change an address for a rejected account. Process the application request as shown above.

CAUTION: If account is in HR 2 or R 98 status with Form 14415 sent (see IRM 3.21.263.4.6, IRM 3.21.263.5.3.2, IRM 3.21.263.5.4.1 and IRM 3.21.263.8.3.4, process as follows:
- If requested documentation enclosed, process to allow ITIN assignment.
- If request documentation is **NOT** enclosed, stamp or annotate" ITIN Reject" in r the applicant's TIN boxes on the tax return. If the primary or secondary taxpayer has a TIN, the return will be sent to processing. If the primary or secondary applicant has a DOB edited next to their TIN box, the return will be sent to Entity. Send Form 14413 to the applicant.
Update the Remarks Screen to show Form 14413 sent (if applicable) and disposition of the return(s).

7. Applicants may request address changes to have a CP 565 re-issued. If the applicant is in suspended status, see also IRM 3.21.263.5.10.5. If the applicant is in reject status, see IRM 3.21.263.5.10.8(3) and (6). Address change requests require clear and concise written notification that includes:
    o ITIN
    o Taxpayer's full name
    o Old address

    NOTE: The old address must match the RTS address. If the address does not match RTS, review IDRS. If the IDRS address matches either the old address or the new address and all 5 elements are present, change the RTS address.

    o New address
    o Taxpayer's signature or signature of their authorized representative.

    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 the taxpayer signature is present. Select "Current Mailing Address Change Only" as the *Reason for Change*.

    EXCEPTION: 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.

NOTE: 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.

REMINDER: When changing the address, you **MUST** enter the old address in the "Comments Field" or "Remarks Screen" with entries such as *old adrs 1234 Main St Mytown TX 12345*.

CAUTION: If any of the above items is missing, Form 8822, Address Change Request, is required. Update the Remarks Screen with 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.

8. If Form 8822 is received for an account in assigned status and taxpayer requests CP 565 re-issuance, take the following steps:
   o Complete and attach Form 1725 to send the Form 8822 and correspondence to Entity
   o Notate on Form 1725 for Entity to return the Form 8822 and correspondence once the Form 8822 is processed
   o Update the Remarks Screen with the new address and actions taken.

   NOTE: If Form 8822 is returned from Entity notated that the address was changed or that the new address is already on IDRS, update the RTS address. If Form 8822 shows the address was **NOT** changed, update the Remarks Screen to indicate actions taken by Entity. Classify the Form 8822 and correspondence with a large "C" in red ink.

9. If primary or secondary applicant files Form 1040X and
   o RTS shows applicant was previously rejected **AND**
   o Preliminary W-7 Applicant Data Screen shows same tax year previously submitted, **AND**
   o 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 3.21.263.5.4.1 and edit the DOB beside the primary and secondary applicant TIN if applicable and route to the Pipeline or Entity as applicable.

EXCEPTION: If applicant satisfied all unresolved suspense conditions on the rejected application, update RTS to resolve the suspense conditions. Edit the TIN on the 1040X for routing to the Pipeline.

10. 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 Screen such as *birth certificate still questionable*. If new ID appears valid, continue processing.

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

12. 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.

13. 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.

    EXCEPTION: The submission source can be changed only if the application is in suspense status, the original submission source was other than CAA, the new submission source is now CAA and complete information is available to move the application to an assigned status.

    NOTE: If a telephone number is subsequently provided in response to correspondence it is not necessary to capture this information.

14. 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.

    REMINDER: All documentation requirements must still be met in order for an application to move to Assign Status.

    NOTE: If the taxpayer has returned original ITIN cards previously issued by PSC because the ITIN is no longer needed (for example, taxpayer is deceased or has a SSN), place the ITIN card in an envelope marked "C" and attach to the case.

15. Correspondence (excluding Suspense Cases) may have copies of tax returns or additional returns attached. Research the *W-7 Preliminary Application Data Screen* on RTS, the *Remarks* field on the *W-7 Application View Screen*, or IDRS to identify duplicate tax returns. A verified duplicate should be annotated "Copy".

16. 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:

- o Revoke Requests
- o Name/DOB perfections (i.e., typographical error or numbers transposed) - do not require substantiation

  CAUTION: Name/DOB changes (e.g., due to marriage, different date) require substantiation from a legal document (original or copy certified by the issuing agency. See IRM 3.21.263.4.6). For DOB, a birth certificate or passport is required. For a name change, a legal document such as a marriage license or court papers is required.

- o Missing Document Requests
- o TAC Suspense Case Resolutions
- o OFAC Inquiries
- o Original returns from Entity identified as a Form W-7 previously rejected R 17 or R 20

  REMINDER: Record clear comments in the Remarks Screen or Comments field to show what actions were taken or not taken from the Form 4442.

17. Process white mail as follows:
    - o Select the appropriate option from the drop-down menu.
    - o Overlay the batch number on the *W-7 Preliminary Application Data Screen*.
    - o Edit the DLN in the top right margin.
    - o Edit the ITIN in the top center margin if status is Assigned or an "R" in the upper left corner if Rejected.
    - o 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.

18. The following types of correspondence should be referred to the Lead:
    - o Form 4442 requests for more than one applicant.
    - o Form 4442 Name and Date of Birth Changes (unsubstantiated).
    - o Merge/Revoke actions.
    - o 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.

      REMINDER: RTS does not allow updates for applications assigned on the database used prior to the RTS deployment in 2007. Incorrectly recorded IRS received dates can not be corrected and may prevent RTS updates.

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.

IRM 3.21.263.6.1.34(3) - Added "Caution" to return ID when applicant insists RTS address is correct and when to change the address from Form 4442.

3. Assigned cases- Prepare Form 4442 for conditions including:
   o Any changes to RTS (other than typos) that require ID, for example name and DOB changes.

      NOTE: If the box 13 address differs from the box 14 address, TP has met all address change requirements, and TP requests his RTS address be changed, check the box "Address Change Requested" in box 13.

   o Merge criteria is met, refer to IRM 3.21.263.6.1.33 or
   o 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 Screen and Comments Field (see IRM 3.21.263.4 and IRM 3.21.263.5.9.8 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.

      or

   o Revoke ITIN action is needed. You are advised that an ITIN recipient is deceased (include copy of death certificate), or has a SSN, or
   o # ▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉▉ #

IRM 3.21.263.7.5(1) - Added "Caution" when to advise ITIN Operations to mail ID to RTS address and moved "Caution" about indicating which TIN needs which action to follow revoke action instructions; (3) added a "Reminder" about when to check the "Address Change Requested" box on Form 4442.

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:
   o 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 Screen and Comments Field (see IRM 3.21.263.4 and IRM 3.21.263.5.9.8 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.

      or

   o A death certificate is received for an ITIN taxpayer, or.

      NOTE: If notified of ITIN holder's death, advise to forward a copy of the death certificate to the SP ITIN Operations.

   o Revoke actions to the ITIN number are necessary on RTS after AM merge actions are posted (e.g., multiple ITIN assignment, Taxpayer assigned SSN).

      CAUTION: 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.*

   o # ██████████████████████████████████
      ██████████████████████████████████ #

2. Only prepare Form 4442 for applications in rejected or revoked status if it is a Missing Document Request.
3. Refer to Exhibit 3.21.263-49, Inquiry Referral, for required entries on Form 4442.

   REMINDER: If the box 13 address differs from the box 14 address, TP has met all address change requirements, and TP requests that his RTS address be changed, check the box "Address Change Requested" in box 13.

IRM 3.21.263.8.3.1(3) - "IRS Received Date" instructions updated, "Tax Return Attached?" deleted "applicant not listed on a return", "Tax Return Type" deleted dual status instructions, and "Number of W-7 Associated to the Tax Return(s)" added "in hand".

IRM 3.21.263.8.3.1(3) "Is the Name on the W-2 the Same on the Tax Return?" - Reworded to say "name on the income document."

IRM 3.21.263.8.3.1(3) "Tax Return Type" - Instructed to select 1040X if both 1040 and 1040X attached for same tax year and deleted the instructions for "dual status".

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 an 11 digit number that is located on the Batch Cover Sheet. The elements of the batch number include the following: o Julian Date = Batch Creation Date o Campus Location (NN 20 = Austin Submissions Processing Center) o Cart Number (NNN) o Slot Number (NN) o List Year (N)	If the batch number is not entered, or is entered incorrectly, the system will display and error message.
IRS Received Date	Enter the received date as stamped on Form W-7 in MMDDYYYY format.	If the IRS received date is missing from the Form W-7, use the received date stamped

	MM values = 1 to 12
	
	DD values = 1 to 31
	CAUTION: Once the application is submitted, this field can not be changed.
	
	NOTE: If an incorrect received date was entered, record the correct date in the "Remarks Screen". See IRM 3.21.263.8.3.2.2.
		on the tax return or other associated application(s). If no IRS received date stamp is found, choose the earliest of these 3 dates and enter as the received date:
		
		  a. Postmark date on envelope
		  b. Signature Date
		  c. Today's date minus 10 days.

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".
	NOTE: If more than one revision year is present on Form W-7, select the latest year.
		The *W-7 Application Input (Other Year) Screen* will generate if "Other Year" is selected from this drop down box and all of the other required information for the *Preliminary W-7 Application Data Screen* is entered and passes system validations. This screen has limited fields for entry which include the following:
		
		  o Remarks
		  o Applicant Legal Name
		  o Applicant Name at Birth
		  o Applicant Mailing Address
		  o Applicant Foreign Address
		
		NOTE: Once these fields are entered the application will be rejected (R 25).

Single or Family Pack?	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:
	
	   o Single
	   o Family Pack
	
	     NOTE: Do **NOT** treat as a "Family Pack" when a combination of boxes **b** and **g** are checked on the application.
		See IRM 3.21.263.5.3.3 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.

DLN of First W-7 in Family Pack	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:
	
	   o FLC: 20 (Austin)
	   o Tax Class: 2
	   o Doc Code: 94 = W-7 (English)
	   o Doc Code: 92 = W-7 (Spanish)
	   o Julian Date: XXX-Batch Creation Date
	   o Block Series:
		This field is available only if the response to the preceding question is "No".
		
		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.

	000-299 without return and 300-999 with return ○ Serial#: XX (00-49) ○ List Year: X	
Notice/Correspondence Language	Select one of the following from the drop down box based on the type of Form W-7 in hand: ○ English ○ Spanish	This field determines the language of any ITIN notices issued to the applicant.
Dependent Mailing and Foreign Addresses Same As Primary	This field is enabled for Family Pack applications. Select the appropriate radio button **Yes** or **No** based on the information on Form W-7.	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.
Submission Source	This field identifies the originator of Form W-7. Select one of the following from the drop down box: ○ Applicant Direct ○ Acceptance Agent ○ Certified Acceptance Agent ○ IRS Office **NOTE:** Choose IRS office when: FA-DAS is attached, **OR** Form W-7 "FOR IRS USE ONLY BOX" shows	The Submission Source determines who receives ITIN related correspondence/ notices: ○ If "Applicant Direct" is selected, the system will generate correspondence to the applicant using the mailing address for Form W-7. If the application is submitted by a "Delegate", the submission source will be treated as

	IRS employee number, **AND** TAC received date stamp is present. **OR** IRS tax attaché received date stamp is present. See IRM 3.21.263.5.3.5.1.	Applicant Direct. ○ If "Acceptance Agent" is selected, enter the EIN in the AA EIN field. If the EIN is invalid, follow the RTS response: *"The AA EIN is not found. Please input a valid AA EIN or change the submission source to Applicant Direct."*. If RTS determines the AA is a CAA, change the submission source to "Certified Acceptance Agent". The field "AA/CAA Office Code" is required when an AA/CAA EIN is present. Follow the RTS response *"The AA/CAA Office Code found in the manual input box is not valid. Please enter a valid code or select 'Not Found' from the AA/CAA Office Code drop down"*. **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.-
Tax Return Attached?	Select one of the following from the drop down box: o Yes, but attached to the Single o Yes, but attached to the Family Pack o No **CAUTION:** Form 1040NR with entries on any line (for example only line 22 is completed) should be considered a valid return. Do not reject.	Select "**Yes**" if box "c" applies, and multiple returns are attached for the applicant and the date of entry matches at least one of the tax return periods. Select "**No**" when any of the following conditions apply: o A tax return is not present, or o Box "c" applies and date of entry is after the tax period of attached tax return listing the applicant. Enter in Remarks"DOE after year of tax return" o Form 1040PR is

		attached as these applicants qualify for a SSN. Enter "Form 1040PR" in the Remarks Screen. Flag the case for the lead to override and change the R 17 to R 07 **EXCEPTION:** If the non-resident alien is: - A resident of Puerto Rico (current mailing address is Puerto Rico) - COB and COC is **NOT** Puerto Rico - 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**.	Select "Yes" to confirm that the applicant is listed on the tax return or at least one tax return if multiple returns are present.
		
		Select" No":
		
		   o When the applicant is not listed on at least one attached tax return
		   o You can not

		confirm that the person on an attached tax return is the same person on the Form W-7.
		EXCEPTION: Military overseas spouse and dependent applications may be submitted with box "d" or "e" checked. See IRM 3.21.263.4.6. "Military" may or may not be written on the dotted line next to box "h". Input as "d"or "e" and select Military Overseas from the Exception Dropdown box.

W-2 Attached?	Radio button selections are **Yes** or **No.**	Select "Yes" or "No:" as appropriate.
		
		Select "yes" if any of the following proof of income is present on an attached return:
		
		   o Form W-2
		   o Form W-2C
		   o Form 4852
		   o ATS-IDRS W-2 print
		   o Pay stub (a single pay period with year-to-date totals is

		acceptable) ○ Bank statement showing income is being deposited into taxpayer's account Select "no" if the income documents listed above are not present.
Is the Name on the W-2 the Same on the Tax Return?	Radio button selections are **Yes** or **No.**	Select "Yes" if: ○ 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 ○ Valid ID in the name that matches the income document is attached. . Select "No" if: ○ The name on the income document described above idiffers, is

		altered, or has been whited-out.

Tax Return Type	Select one of the following from the drop down box for the earliest tax return year on which the applicant is claimed:
	
	   ○ 1040
	   ○ 1040A
	   ○ 1040EZ
	   ○ 1040NR
	   ○ 1040NR-EZ
	   ○ 1040X
	
	NOTE: If both Form 1040 series and 1040X for the same tax year are received, select "1040X." Attach the Form 1040X to the top of the Form 1040 series.
		If Form 1040PR is attached and is a valid return for the applicant (see the "Exception" in "Tax Return Attached? "above), select 1040..

Tax Return Year	Enter the tax return year. If multiple tax returns are attached enter the earliest tax year for the applicant. **EXAMPLE:** Single Form W-7 applicant has returns attached for 2012 and 2013. Enter 2012. **CAUTION:** The tax year for individual members of a Family Pack may be different. **EXAMPLE:** Tax returns are attached for	Enter any year from the previous 12 years up to the present year. If tax return is earlier than 12 years, input the earliest year RTS will accept.

	2011, 2012. and 2013. Primary applicant is listed on all returns. Enter 2011 for the primary. A dependent is listed only on the 2012 and 2013 return. Enter 2012 for the dependent.	
Is the Tax Return Valid?	Select the appropriate radio button **Yes** or **No**.	o Select **No** if the return does not have any information to establish a tax reporting or filing requirement (no tax liability). **REMINDER:** Select "No "when the applicant submits a passport **ONLY** with no DOE and meets the criteria in IRM 3.21.263.4.6 and IRM 3.21.263.5.3.2. Flag the account as determined by local management for clerical to file in a designated place on the Suspense Wall. Update the Remarks Screen per IRM 3.21.263.8.3.2.2. o Select "Yes"

		even when you have a family pack and multiple returns are attached (at least one must be valid) but the dependent W-7 applicant is only listed on an invalid return. See IRM 3.21.263.5.3.2 for more information on valid tax returns. .

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:
	
	   o Cannot Calculate Tax Liability (HR 1), The return (including schedules and attachments) has no numbers present or has all zeroes on all lines.
	   o Tax Return Not Signed (HR 2).
	
	NOTE: An unsigned tax return is not an invalid return. Do **NOT** use this selection for unsigned returns but send the unsigned
		Be careful when reviewing Form 1040NR. If any entries are present (i.e., Line 22), the return is valid.

	returns to processing. **EXCEPTION:** Select HR 2 when the applicant submits a passport **ONLY** with no DOE and meets the criteria in IRM 3.21.263.4.6 and IRM 3.21.263.5.3.2.	
Number of Additional Tax Returns Attached	Select one of the following from the drop down box: ○ 0 ○ 1 ○ 2 ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 8 ○ 9 ○ 10	Pertains to additional tax returns that list the applicant.
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): ○ 1 ○ 2 ○ 3 ○ 4 ○ 5	Select the number of Forms W-7 in hand associated to the tax return.

	○ 6 ○ 7 ○ 8 ○ 9 ○ 10	
IRS Office Employee Badge Number	This field will be enabled when the submission source of the application is "IRS Office".	Enter the IRS employee badge number from Line 2 of the *For IRS Use Only Box* on Form W-7. The badge number represents the IRS employee (TAC or revenue officer) who received the application and reviewed the documentation. Format consists of two boxes with seven spaces: two in the first box and five in the second box with a dash in between. If the ID number from the TAC employee or revenue officer is greater than seven digits, enter the last seven digits. If the TAC employee omitted their badge number but additional information on the application, such as a TAC stamp and information in the *For IRS Use Only* box clearly indicates that the application was received from a TAC, enter the number as all zeros.
Next	Click on this button to process the information	If the information on this screen was

	on the W-7 Preliminary Application Data Screen.	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 the system will prompt you to reenter the required 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 or,
		Click the Cancel button and the system will return you back to the current screen.

IRM 3.21.263.8.3.2.1(1) "Visa Classification" - Instructed how to record visa information when it is missing from Line 6c.

IRM 3.21.263.8.3.2.1 "Visa Expiration Date" - Added I-94 instructions and dates provided there, in the visa, and in correspondence.
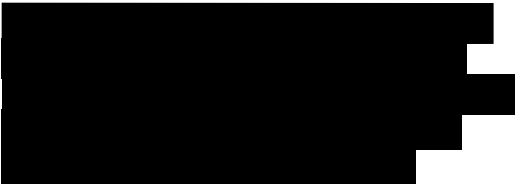
IRM 3.21.263.8.3.2.1(1) "Does the Document need Translation?" - Added "Caution" to check with lead before selecting "Yes".

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 or 2c, enter the visa in the RTS	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.

Supporting Identification Documentation.	
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
	
	    REMINDER: See IRM 3.21.263.5.3.4.2 for acceptable criteria
	
	    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/CAA 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 identification documentation (ID) (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 ID 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 ID, 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 (see IRM 3.21.263.5.3.4.2.1. for certified copies from the issuing agency)
	
	    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. Select **CAA Reviewed** even if the CAA sends original ID for the primary/secondary applicant that is listed on the COA. Update the Remarks Screen per IRM 3.21.263.8.3.2.2 **Remarks Screen**. o TAC 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.
	Copies of additional supporting ID attached to a case that is **not** listed on the COA qualify as *CAA Reviewed* and should be entered on this screen.
	NOTE: If the CAA sends original ID for the primary or secondary, whether or not it is on the COA, update the Remarks Screen. See IRM 3.21.263.8.3.2.2 "Remarks."
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 ID 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 name on the ID does not match the applicant's name.
    o The document does not meet all ID 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 # ██████████████████ ██████████████████ ██████████████████ |

- 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 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's name on Form W-7 does match the ID.
Issuing Country	Choose the appropriate issuing country from the drop down box. Refer to Country Code List if needed in Exhibit 3.21.263-15.
Issuing State Exhibit 3.21.263-14	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. 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.

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:
	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
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).	
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, go back and remove the visa from the type of ID selected and describe the visa in the "Remarks Screen". See Exhibit 3.21.263-4. 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 number in the lower left. **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	Enter the Visa Expiration Date using MMDDYYYY format. MM values= 1 to 12

"Document Expiration Dates".	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 for applicants from Canada or Mexico, 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 as the visa expiration date provided in taxpayer correspondence.
	NOTE: If I-20 documents, I-94 documents, or the visa have "DS" (usually on the Customs Border Protection "Admitted" date stamp on the visa page of the passport), enter the visa expiration date as one year from the admitted 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 3.21.263-41 to translate. If the document is in German, see Exhibit 3.21.263-42 to translate. If translation is secured, select "no."

	If unable to translate, then select "Yes" for the appropriate suspense (S 15) notice to generate. **CAUTION:** Do **NOT** select "Yes" without first taking to your lead for approval as other employees may be able to translate.
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 3.21.263.8.3.2.2(1) "Remarks" - Instructed to enter the correct received date in the "Remarks" if it was entered incorrectly, to enter visa information if the visa type is not in the drop down list of valid visas, revised instructions to include CCIA documents, and deleted "Note" to record document type and code for additional ID that is CCIA.

IRM 3.21.263.8.3.2.2(1) "Has the exception documentation been verified?" - Deleted instructions to select "no" when invalid exception documentation is attached.

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 3.21.263-48 for a listing of common RTS acronyms and meanings.
	Begin all entries in this field with the actual date that you are entering the remarks in MMDDYY format and end the entry with two slashes (//). For example, if today is 013115, begin the entry with "013115 Remarks //"
	NOTE: If instructions state the actual text for an entry to the Remarks Screen and the text is in quotation marks, input the exact words shown within the quotation marks. It is not necessary to input the actual quotation marks.
	Reasons for inputting Remarks include:
	o Exception document is incomplete or invalid (for example, LLC EIN

		missing or 2a missing Form 8233).
		o Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3.
		o Form 14415 sent to applicant who sent passport ONLY with no DOE, meets the criteria in IRM 3.21.263.4.6, and requires additional documentation. See IRM 3.21.263.5.4.1. Document Form 14415 sent and why.
		o Form 8821 (TIA) - IRM 3.21.263.5.3.5.17.
		o Incorrect received date was entered. Record the correct received date with entries such as *correct received date is MM-DD-YY.*
		o MDR inquiries -IRM 3.21.263.5.9.8.
		o # ▮▮▮▮▮▮▮▮▮▮ #
		o SEVP documentation incomplete, for example, SEVP letter is not dated or signed
		o Suspense Inventory unresolved conditions - IRM 3.21.263.5.10.5
		o U.S. card marked "Driver's Privilege Card" or "Permit" is not a driver license
		o Visa type is not in the drop down list of valid visas for ITIN. See Exhibit 3.21.263-4.
		o 1040 PR / SS tax return attached - IRM 3.21.263.8.3.1
		o For additional original ID or copies certified by the issuing agency (CCIA) provided beyond the requirement that are on the list of thirteen, enter the corresponding document code in remarks. For example, enter "16" for U.S. Driver's License.
		o Original ID is provided by a CAA for a primary or secondary applicant.
		o For additional original documents

	or CCIA provided that are not on the list of thirteen, enter the document type in remarks. Make entries such as *marriage license received.*

Reason for submitting W-7
 	
IRM 3.21.263.5.3.5.2
	Choose one of the following check boxes:
	
	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.
	
	   NOTE: Box "f" with return requires input of exception documentation Form 8233 or SSA Reject Letter or DSO Letter. See IRM 3.21.263.8.3.2.3
	
	g. Dependent/spouse of a nonresident alien visa holder
	h. Other
	
	   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.
	
	   NOTE: If applicant is "Military Overseas", refer to" Exception" field below. See IRM 3.21.263.4.6.

	Enter the *Reason for Submitting W-7* as listed by the applicant. If no reason box is checked or multiple boxes are checked, make no entry for S 13 to generate. **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. - **a** and **h** - **f** and **h** **REMINDER:** If reason **"g"** is selected and applicant is from Canada or Mexico, neither a passport or visa is required as long as the COB, COC, and foreign address match.
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 drivers License", select "Not valid for federal tax purposes" from the Exception drop-down box.

Exception	Choose one of the following from the drop down box:
	
	   o Exception 1. Passive income (Treaty benefits or third party withholding)
	   o Exception 2. Other income (wages, salary, compensation) - treaty benefits or foreign student receiving scholarship or fellowship).
	   o 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. **NOTE:** Choose this when Reason for Applying box "h" is checked with no other boxes checked and no exception designated. This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box. 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 3.21.263.4.6. If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23).
Has the exception documentation been	Choose the appropriate check box,

verified? **NOTE:** Only applies to exception criteria.	Select "yes" when any of the required exception documentation has been provided for the exception being claimed. If multiple documents are attached, only one has to be valid. Select "no" when none of the required exception documentation has been provided.
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.
First name of U.S. citizen/resident alien **NOTE:** If the primary is not an applicant, once you enter the name for one application, the system will auto-populate the first, middle and last name of the U.S. citizen/resident alien along with their SSN/ITIN when the reason for submitting the W-7 is (d)," Dependent of U.S. citizen/resident" **and** the application is part of a family pack.	Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected. Otherwise, leave blank If the application is a part of a Family Pack that includes an application for the primary taxpayer (Reason "c"), enter the name and ITIN of the primary taxpayer **exactly** as listed on RTS. If the primary taxpayer is not applying for an ITIN, enter these fields using the name and TIN listed on the tax return. In both cases, this information must also be edited on Form W-7 if missing or incomplete.
Middle name of U.S. citizen/resident alien	Enter the middle name of U.S. citizen/resident alien See *First Name of U.S. citizen/resident alien* above
Last name of U.S. citizen/resident alien **NOTE:** do not enter suffixes if present	Enter the last name of the U.S. citizen/resident alien. See *First Name of U.S. citizen/resident alien* 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 *First Name of U.S. citizen/resident alien* above

IRM 3.21.263.8.3.2.4(1) - Added special instructions for apostrophes in the last name.

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. **NOTE:** 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". **CAUTION:** 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.
Applicant Legal Last Name See IRM 3.21.263.5.3.5.3 **REMINDER:** If only a single name is listed on the entries for line 1a, enter that single name as the last name.	Enter the last name information as written, including hyphens and spaces. Examples include: o Last name "Li-Trang " is entered as "Li-Trang" o Last name "De La Cruz" is entered as "De La Cruz" **EXCEPTION:** 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'Malley", enter it as "OMalley".
Applicant Legal Suffix	Enter any addition to last name such as I, II, Jr or Sr.
Applicant First Name at	If an entry is present on Line 1b, enter the

Birth See IRM 3.21.263.5.3.5.4	first name on RTS.
Applicant Middle Name at Birth	If an entry is present on Line 1b, enter the middle name on RTS.
Applicant Last Name at Birth	If an entry is present on Line 1b, enter the last name on RTS.
Applicant Suffix at Birth	Enter any addition to last name such as I, II, Jr, or Sr.

IRM 3.21.263.8.3.2.6.1(1) - Revised instructions when Line 3 is blank or incomplete.

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 and:
 	
   o Reason for applying is box "b", **AND**
   o Complete foreign address is on line
	Enter the foreign address from Line 2.
	
	REMINDER: For all other cases, enter only the foreign country for Line 3. See IRM 3.21.263.8.3.2.6.4.

2,	

IRM 3.21.263.8.3.2.7(1) "Applicant Country of Citizenship" - Added instructions when the country is not on the drop down list.

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 3.21.263.5.3.5.7	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 3.21.263.5.9.2	Enter applicants date of death using U.S. MMDDYYYY format. MM=1 to 12 DD= 1 to 3 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

Applicant Country of Birth (COB)	Choose applicant's country of birth from the drop down box. See also Exhibit 3.21.263-15 Enter "GM" for Germany and "RS" for Russia if the specific country part is not otherwise specified
Applicant State/Province of Birth	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.
Applicant Gender	Choose **Male** or **Female** Enter based on the following: o If no box is checked, enter gender based on ID. o If both boxes are checked, enter gender based on ID. o If one box is checked, but does not match ID, leave blank. o If unable to determine, leave blank. **REMINDER:** If gender other than male or female is notated on Form W-7 or the ID, take no action. See IRM 3.21.263.5.3.5.8.
Applicant Country of Citizenship (COC)	Choose applicant country of citizenship from the drop down box. See also Exhibit 3.21.263-15 Enter based on the following: o If no country is listed and information is not available on a passport, make no entry. o If country is not listed on the drop down list, make no entry. o If different from information on passport, enter information from passport. o Enter "GM" for Germany and "RS" for Russia if the specific country part is not otherwise specified.
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. Examples include Canadian social and insurance numbers or German identification numbers.

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.
Visa Expiration Date	The date is in MMDDYYYY format. Values are 1 to 31. This field will auto-populate once the information is provided in the Supporting Identification Documentation Table.

IRM 3.21.263.8.3.2.8(2) - Instructed that the DOE can be taken from the passport or I-94 admittance date.

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.
"Drivers license/state ID" check box	Select either a drivers 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	Choose the issuing country of the documentation.
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	Enter the Document Expiration Date using

Expiration Date	MMDDYYYY format: MM values= 1 to 12 DD values= 1 to 31

U.S. Entry Date	Enter the U.S. Entry Date using MMDDYYYY format. Apply the following rules where applicable:
	
	   o If not provided by the applicant, leave blank.
	   o If incomplete on Form W-7 but a year and month is present, enter on RTS as the last day of that month.
	   o All other incomplete entries, leave blank.
	   o 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.
	
	   REMINDER: The entry date on the passport is usually on the visa page as the Customs Border Protection (CBP) "Admitted" date stamp.
	
	   l
	
	   CAUTION: If a passport is the **ONLY** ID submitted and applicant meets the criteria in IRM 3.21.263.4.6, a DOE **MUST** be in the passport or other documentation is required.
	
	   o 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.

IRM 3.21.263.8.3.7(4) - Added a "Reminder" to update the Comments Field while performing the revoke action.

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." IRM 3.21.263.8.4.3 and Exhibit 3.21.263-37.

REMINDER: Update the "Comments Field" at the same time that you perform the revoke action. See IRM 3.21.263.5.5.

Exhibit 3.21.263-4 "Potential Work Authorization Visas" - Added instructions for proof of non-work status.

Non-immigrant aliens applying under "Exception" criteria with the following visa classifications may be granted employment authorization and therefore may be entitled to a SSN. Reject applications for these visa holders 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 Screen". 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
E3, E3-D, H-1, H-2, H-3	Specialty occupations and industrial trainees
I	Information media
J-1	Exchange visitors
K-1	Fiancé of United States citizen
L-1	Intra-company transferee
O-1, O-2	Exceptional individuals in any field (art, science, etc.)
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
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**.	