IRM PROCEDURAL UPDATE

DATE: 06/28/2016

NUMBER: wi-03-0616-1153

SUBJECT: Blank W-7, Pot Dupl Screen, VWP, Expiration Dates

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

CHANGE(s):

IRM 3.21.263.5.3.2(1) revised instructions for processing blank Forms W-7 and deleted words "exception," "note", and "caution."

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. If the Form W-7 is blank with a return attached, classify the Form W-7 with a large red "X" and attach to the back of the return for routing the return to Entity. If the Form W-7 is blank with no return attached, classify the Form W-7.
2. Do not begin input of an application until you determine if a valid U.S. federal tax return is attached, unless the applicant is claiming an exception to filing a U.S. tax return. Refer to the paragraphs below to determine if a tax return is valid. Valid returns for ITIN processing must contain numbers other than zero.

   If the return has attached schedules with numbers other than zero present, consider the return valid even if only zeros are present on the return itself.

   Consider Substitute for Return (SFR) returns as valid returns. These are identified with the Form W-7 "For IRS Use Only" box completed and Form 3870, Request for Adjustment, attached.

   Special action is required when today's date is within 90 days of the assessment statute expiration date (ASED) or refund statute expiration date (RSED) for an attached return. See IRM 3.21.263.5.4.1 and IRM 3.21.263.5.9.6

   Returns (both Form 1040 series and Form 1040NR) with only Form 1099-OID, Form 1099-A, and Form 1099-C payment documents must be cleared as a valid return by the Frivolous Filer Unit before processing the Form W-7. Frivolous Filer will stamp ***FRPNNNN (4 digit number)*** in the upper left hand corner of the reviewed return when they have found it not frivolous. Consider these returns valid if all other requirements are met. If the ***FRPNNNN*** stamp is not on the return, do not work the case but flag the entire application package for placement in the Frivolous Filer Funny Box for referral. When Frivolous Filer determines a return is frivolous, a cover sheet is attached to the return instructing the return to be routed to Entity for IRSN assignment. Consider the case to have no valid return and select "no" to RTS query ***tax return attached?***. Edit "ITIN Reject" in the TIN field of the attached return with the DOB for the wage earner for IRSN assignment. Enter comments in remarks stating Frivolous Filer determined the return was frivolous for these cases.

IRM 3.21.263.5.3.4(7) deleted reference to Exhibit 3.21.263-10.

7. See the following exhibits for further guidance on dealing with supporting identification documentation:
    - Exhibit 3.21.263-4, Potential Work Authorization Visas
    - # [redacted] #
    - # [redacted] #
    - # [redacted] #
    - Exhibit 3.21.263-9 , Visas and Counterfoils

IRM 3.21.263.5.3.4.2(3) deleted reference to Exhibit 3.21.263-10.

3. The table below provides a general description of the 13 types of acceptable supporting identification documents.

Type of Document	Definition	Features
Passport	A travel document issued by a national government that identifies the bearer as a national of the issuing state (government) and requests that the bearer be permitted to enter and pass through other countries.	Passports usually contain the following bearer's information: o Full Name o Photograph o Date of Birth o Nationality o ID Number o Expiration Date o Date of Entry **CAUTION:** The bearer's signature is required if the passport has a signature field and does not have a statement such as *"the bearer is not required to*

		sign". If the bearer's signature is required but missing, the passport is invalid. See IRM 3.21.263.8.3.2.1 "Is the ID Valid?" **EXCEPTION:** Signature requirements for minors and the age of minors vary from country to country. Some countries accept the child's printed name with the parent's signature; some countries require no signature or just a thumbprint for a minor's signature. If the passport for a minor dependent (under 12 years of age) is valid except for a missing signature or has a parent's signature or thumbprint, consider the passport signed and valid.
National Identification Card	A piece of identification (ID) issued by the holder's government that is designed to verify the aspects of a persons identity. It may also be called a National Identity document or if in the form of a small standard-sized card, an identity card (ID card).	National ID cards usually contain the following characteristics of the holder: o Full Name o Gender o Nationality o Date of Birth o Photograph o Thumb Print o ID Number o Signature o Expiration Date **NOTE:** May also be referred to as a Consular Identification Card (CID).
U.S. Drivers	A document issued	U.S. drivers license will

License **NOTE:** A U.S. drivers license marked with restrictions such as "FEDERAL LIMITS APPLY" and "NOT FOR FEDERAL IDENTIFICATION" are valid. A card marked "DRIVER'S PRIVILEGE CARD" or "PERMIT" is not a driver license and should not be input as a driver license. See IRM 3.21.263.8.3.2.2.	by a state government granting the holder the permission to drive in that state.	contain: o ID Number o Full Name o Full Address o Date of Birth o Expiration Date o Photograph o Other physical characteristics of the holder
Civil Birth Certificate **NOTE:** Required for applicants under age 18 unless passport is present. If the application indicates that civil unrest in the country of birth prevents securing a birth certificate, pull for the Lead. The Lead will elevate these through proper channels to the ITIN Policy Section for a determination.	A vital record that documents the birth of a child.	The certificate itself usually includes most of the following information: o Birth Name o Date and time of birth o Sex of the child o Place and/or location of birth o Names of the child's parents o Birth weight and length o A birth registration number or file number
Medical Records **NOTE:** Medical	A medical record consists only of a shot/immunization	The medical record must contain the child's name, date of birth, and complete

records are acceptable **ONLY** for dependents under 6 years of age.	record which documents the patient's name and chronological dates of the patient's medical history and care.	address. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information is not printed on the medical record, the medical record must be accompanied by a letter providing the required information on official letterhead and dated from the government authority, physician, hospital, or clinic who administered the latest care of the child. If applicant is from a country other than Mexico or Canada, a DOE is required and the medical record must be from a U.S. facility.
Foreign Drivers License	A document issued by a government granting the holder the permission to drive in that Country. The International Driving Permit (IDP) is a supplement to a valid license.	Foreign drivers license usually contain: o ID Number o Full Name o Full Address o Date of Birth o Photograph o Other physical characteristics of the holder
U.S. State Identification Card	A document issued by a state government for identification purposes only. Most of these cards resemble U.S. drivers license.	U.S. State ID cards will usually contain: o ID Number o Full Name o Full Address o Date of Birth o Expiration Date o Photograph o Other physical characteristics of the holder

Foreign Voters Registration Card	A document that allows a citizen to check in with a central registry before being allowed to vote in elections.	The document will usually contain: o Full Name o Address o District/Nationality
U.S. Military Identification Card	A U.S. Military identification Card or a Common Access Card is issued to active duty and reserve service members, employees, and contractors and is considered an identity document by the Department of Defense (DOD). Military dependents and retirees are issued a United States Uniformed Services Privilege and Identification Card (also commonly known as U.S. military ID, or less commonly abbreviated USPIC) and is an identity document issued by the DOD to identify a person as a member of the Armed Forces or a member's dependent, such as a child or spouse.	The document will usually contain: o Photograph o Full Name o ID Number
Foreign Military Identification Card	A card issued to service members by the Country the service member is serving.	The document will usually contain: o Full Name o ID Number o Signature
School Records	A school record is	The school record must be:

School records are **ONLY** acceptable for dependent applicants under the age of 18.	an official report card or transcript issued by the school or equivalent of a Ministry of Education and signed by the school or ministry official. **NOTE:** If the report card/transcript does not have all of the required information (school address, school or ministry signature, etc.) but an attached letter supplies the missing data, consider the school record valid.	o Dated and contain o Student's name and o Course work with grades, and o Date of grading period(s), and o School name and address (the address is considered complete if it has the facility's name, city, and state). If applicant is from a country other than Mexico or Canada, a DOE is required and the school record must be from a U.S. facility. **EXCEPTION:** School records for applicants under the age of 6 do not have to be a transcript or report card showing the course work or grades. For example, a dated letter from a nursery school or kindergarten with the school name and address showing the applicant attends is sufficient. **NOTE:** An applicant is considered under 6 if they meet the age requirement: - At any time during the school period **OR** - On or before the date of a current nursery school or kindergarten letter. See IRM 3.21.263.5.3.4.2.2
Visa A U.S. visa proves nationality, not	A citizen of a foreign country, wishing to enter the U.S., generally must first	The visa usually contains: o Visa classification o ID Number

citizenship. These are not the same.	obtain a visa, either a non-immigrant visa for temporary stay, or an immigrant visa for permanent residence. The type of visa issued is defined by immigration law, and relates to the purpose of the travel. See Exhibit 3.21.263-4, "Potential Work Authorization Visas "and see Exhibit 3.21.263-9, "Visas and Counterfoils", for more information. See IRM 3.21.263.5.3.5.2 and IRM 3.21.263.5.4.1 for Canada, Mexico, and Bermuda.	o Full Name o Gender o Date of Birth o Nationality o Expiration Date
United States Citizenship and Immigration Services (USCIS) Photo Identification	A variety of documents issued by USCIS to nonresident and resident aliens. Any of the following documents show the holder is eligible for a SSN and is **NOT** entitled to an ITIN: o Form I-551 Permanent Resident Card ("Green Card") o Document stamped "Employment Authorization	They will all have a photo and the full name of the holder along with some identification characteristic

	" Input these documents to RTS as **USCIS** for the **Document Type** and select **no** to **Is the ID valid?** Update the **Remarks Screen** with **TP entitled to SSN** and list the ID submitted. Refer the case to the lead to override to R 07.	

IRM 3.21.263.5.3.4.2.2(1) deleted Filipino voter card instructions and national ID card expiration text and revised foreign driver license text and Mexican voter card expiration text.

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,	For all others without an expiration date, leave blank

Some documents do not have an expiration date but will 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: some do not have expiration dates. Consider these current with the expiration date as 12/31/CY. o Mexican voter cards issued before 2008 display no expiration date. Consider these current with the expiration date as 12/31/CY.	

IRM 3.21.263.5.3.4.2.4(4) added instructions for blank Forms W-7.

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 those of the primary taxpayer if an 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 taxpayer that appears on the tax return. If the primary taxpayer on the tax return does not have a Form W-7 application, return family ID in the following manner:

- Address the first name line of the envelope to the primary taxpayer on the tax return, for example, Charles Oak
- 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
- Use the address on the applicant's Form W-7.

ID may be received for a taxpayer listed on an attached tax return but no Form W-7 or a blank Form W-7 is present for this taxpayer. Mail the ID back 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).

If the ID is for a taxpayer **NOT** listed on an attached tax return or a blank Form W-7 is received with no tax return attached, 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.

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.

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

5. See Exhibit 3.21.263-51, "Form 14433". Form 14433 is available as a template ("fillable file") at the link Form 14433. Complete and print Form 14433 to return the original documents and certified copies. Insert original supporting identification documentation and Form 14433 in envelope. Place envelope(s) directly behind the complete application pack (single or family) and attach (with clip etc.) to the application. Do **NOT** staple or paperclip the documents that are being returned.

   Do **NOT** seal the envelope as Quality Review may need to review the documents.

IRM 3.21.263.5.3.4.2.5(1) add procedures for maintaining loose documents.

1. Original identification documents (ID) and copies certified by the issuing agency are returned to the applicant after the Form W-7 is processed. If the United States Postal Service (USPS) is unable to deliver the ID, the mail is returned to the IRS as undeliverable and the envelope mailed with it is usually attached. ITIN employees research for a better address. If a better address is found, the ID is mailed to the applicant. When a better address can not be found, the ID must be stored in a secure ITIN location and maintained in the Loose Documents Database (LODO) for one year before the ID is classified. Passports are returned to the embassy of the issuing country after being stored for six months. These procedures also apply to loose documents (documents that can not be associated to any Form W-7 application package); see IRM 3.21.263.5.9.8.

IRM 3.21.263.5.3.5.2(5) Reason for Applying box "g" deleted reference to Exhibit 3.21.263-10.

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	Yes	o Form 1040 series return is submitted. o Complete foreign

	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.		address is required.
c	U.S. resident alien (based on days present in the United States) filing a U.S. tax return. This is a foreign individual filing a tax return that is living in the U.S.	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 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 claimed on tax return as a dependent. o Date of entry required on Line 6d (unless resident of Canada or Mexico or "Military Overseas") 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.

			- A U.S. visa is required unless the foreign address is Canada, Mexico, or Bermuda. See IRM 3.21.263.5.4.1. - A valid passport is required. - 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.	Yes	- Line 6d DOE is required. - Generally, a valid U.S. visa (visa type, visa number, visa

	These are the dependents and spouses of individuals filing a Form 1040NR tax return.		expiration date) is required for dependent or spouse. Note the visa information is often contained in the passport. o A U.S. visa is required unless the foreign address is Canada or Mexico and the country of citizenship is Canada or Mexico. See IRM 3.21.263.5.4.1 o 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 o 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: o "a" and "h " o "f" and "h"	No	o Exception criteria is specified here o 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 3.21.263.5.3.5.12(1) deleted text and hyperlink to Exhibit 3.21.263-10 Visa Waiver Program.

1. When the reason for applying box "f" or "g" is checked, a valid passport, U.S. visa **and** line 6c **are required** of the applicant. A U.S. visa is not required if the foreign address is Canada, Mexico, or Bermuda. See IRM 3.21.263.5.3.5.2

IRM 3.21.263.5.4.1(2) "S 01 status" deleted references to Exhibit 3.21.263-10.

2. Review the *Temporary W-7 Status* screen to ensure that the application was input correctly and the assigned status is correct. For example, if R 08 generates, compare the name and TIN entered into RTS with the Form W-7 and return information. If you find that the assigned status is incorrect based on the information in hand navigate your way back to the field in question and correct accordingly. In some cases, Lead referrals may be necessary for override action. When referring cases to the lead to override, update the Comments Field or Remarks Screen with entries such as **VWP country** or **foreign adoption no DOE req.** Before overriding any RTS status, ensure all required Form W-7 data is correctly entered to RTS (especially the DOB) so that the IDRS entity correctly posts.
Refer to the table below for a list of specific referral conditions.

Status is ...	**Because ...**	**Then ...**
S 01 See IRM 3.21.263.5.3.5.2	Applicant: o Selected Reason for Applying box" f" - Has a foreign address of Canada, Mexico, or Bermuda - No U.S. visa is attached o Selected Reason for Applying box "g" - Has a foreign address of Bermuda **OR** - Has a foreign address of Canada or Mexico and the country of citizenship is Canada or Mexico - No U.S. visa is attached	Refer to Lead for override action.
S 02 See IRM 3.21.263.5.3.4.2.	Applicant sent USCIS ID showing applicant is entitled to SSN,	Refer to Lead to override to R 07.

S 19 See IRM 3.21.263.5.3.5.12.	W-7 application is for a foreign child that: o Is pending adoption by U.S. citizens that live overseas (other than the military) o Meets W-7 requirements (including tax return attached) and o Date of entry is not present	Refer to Lead for override action.
R 03/ R 05	AA History Field shows "Approved/Active",	Refer to Lead to elevate to IPS.
R 13/S 02 See IRM 3.21.263.5.3.4.2.2.	Identification documentation was not expired as of the submission date but expired prior to input,	Refer to Lead for override action.

IRM 3.21.263.5.4.2(3) revised instructions for matching potential duplicates.

3. To identify a true duplicate, select the DLN and review the following fields of each potential duplicate:
   - Date of birth
   - Name (current and name at birth)
   - Country of birth

   In addition to matching the above three criteria, the applicant must also match on one or more of the following areas:

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

the parent's name on the birth certificate in the case in hand), **OR**

- A supporting document ID number in the Supporting Document Table or in Line 6d.

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

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

Be sure to research RTS for duplicate Hard Reject Cases.

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

IRM 3.21.263.8.3.2.2 Remarks deleted reference to Exhibit 3.21.263-10.

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 3.21.263-49 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 //" 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 Certificate of Accuracy (COA) invalid; list the reasons such as **unauthorized signature** or **required copies missing**. See IRM 3.21.263.8.3.2.10 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 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 Power of Attorney (POA) Form 2848 invalid; list the reasons such as *missing applicant signature*. o # [redacted] # 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 Visa is not required; see IRM 3.21.263.5.3.5.2 and IRM 3.21.263.5.4.1. . o 1040-PR or 1040-SS tax return is attached - See 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**
Other	Enter the other reasons for submitting a W-7 Application If you make an entry in this field, you must make a corresponding selection from the Exception drop-down box that directly follows. For example, if the written entry was "To obtain a driver's License", select "Not valid for federal tax purposes" from the Exception drop-down box.
Exception	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). o Exception 4. FIRPTA (Disposition by foreign person of U.S. real property interest). o Exception 5. T.D. Form 9363. o 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. o EIN - Effectively Connected Income (ECI) - Foreign individual with U.S. source (U.S. mailing address) business income seeking ITIN for EIN. o EIN - Non-effectively Connected Income (NECI) - Foreign individual with Non - U.S. source (foreign mailing address) business income seeking ITIN for EIN.

	o Deceased/Decedent-Valid selection for decedents and KITA. o 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 verified? **NOTE:** Only applies to exception criteria.	Choose the appropriate check box, Select "yes" when all of the required exception documentation has been provided for the exception being claimed. Select "no" when not all 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 If this is a Family Pack, enter the primary applicant’s full name and it will autopopulate on all dependent’s	Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected. If the primary taxpayer is not applying for an ITIN, enter these fields using the name and TIN listed on the tax return. This information must also be edited on Form W-7 if missing or

applications.	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

Exhibit 3.21.263-9 deleted reference to Exhibit 3.21.263-10 and added text that VWP does not impact ITIN applicants.

Visas and Counterfoils
(1) Generally, a citizen of a foreign country who wishes to enter the United States must first obtain a U.S. visa, which is placed in the traveler's passport. There are two categories of visas, either a non-immigrant visa for travel to the U.S. on a temporary basis or an immigrant visa for travel to live permanently in the U.S. Refer to Exhibit 3.21.263-4 for a detailed list of potential work authorization visas. Most Canadian citizens and many citizens from certain eligible countries may also be able to visit the U.S. without a visa, through the Visa Waiver Program (VWP). The VWP does not impact ITIN applicants as the VWP qualifications do not include activities that create a federal tax filing or reporting need which require an ITIN. See IRM 3.21.263.1.
(2) A U.S. visa is not a guarantee of entry to the U.S. It is a document that is issued by the U.S. embassy and consulate in foreign countries which will permit a foreign national to proceed to a U.S. port of entry to apply for admission to the U.S.
(3) The recipient of the visa is subject to inspection at the port of entry by United States Citizenship and Immigration Service (USCIS) who have authority to deny admission.
(4) The USCIS officer at the port of entry decides the conditions (i.e., class of admission and length of stay) based on the visa classification.
(5) USCIS places an admission stamp in ink in the alien's passport that

contains • Port of Entry • Date of Inspection • Inspection Officer's Identification • Alien's Class of Admission • Validity Date (i.e., length of stay) • A Stamp Identification Number
(6) It is recommended that the individual carry, for possible presentation to USCIS, the evidence submitted to the consular officer when the visa was obtained. This evidence is similar to the type of supporting ID used for the Form W-7.

Exhibit 3.21.263-10 deleted.