

IRM PROCEDURAL UPDATE

DATE: 03/12/2015

NUMBER: WI-03-0315-0477

SUBJECT: Missing Document Request Procedures

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

CHANGE(s):

IRM 3.21.263.4.9(1) added "Forms" to the section title and added forms in the text that are sent to applicants by ITIN Operations.

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	Hard Reject Notice	This notice advises the applicant their application is being rejected,

(previously issued as CP 569 until July 2013) (manual)		because the federal tax return did not reflect a filing requirement. NOTE: Letter 4939 was issued in lieu of CP 574 in 2012 and 2013 when an application with a tax return showed a name mismatch between the primary or secondary taxpayer and the attached Form W-2. Letter 4939 was discontinued in August 2013 and replaced with CP 566 suspense code 50.
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 3.21.263-52.
Form 14415 (manual)	Application for IRS Individual Taxpayer Identification Number: Suspense	This form is used in lieu of CP 566 suspense notice for applicants who meet the exception to the new document standards. See IRM 3.21.263.8.3.4 and Exhibit 3.21.263-53.
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 3.21.263-51.
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 3.21.263.5.9.7 and Form 14692.

IRM 3.21.263.5.9.7(1) and (2) revised to include instructions for Form 14692 and updating the Comments Field.

1. A designated team in the ITIN Operation maintains original documents that can not be immediately returned to the applicant (e.g., undeliverable, loose documentation etc.). Inquiries regarding missing documents are also routed

to them for research via designated baskets placed throughout the ITIN Operation.

If...	Then...
Documents are not found in existing local files	<ul style="list-style-type: none"> ○ Original documentation may be attached to the initial application; request the application from Files to review. <p>NOTE: Form 2275 may be used for this purpose. .</p> <ul style="list-style-type: none"> ○ If Files advises the document(s) can not be located, issue Form 14692, <i>Individual Taxpayer Identification Number (ITIN) Application-Original Document Inquiry</i> to the taxpayer along with Form 5646. , <i>Claim for Damage, Injury, or Death.</i> . Update the Comments Field with history items clearly indicating the ID was not found as instructed in paragraph (2) below. Address the envelope, insert Form 14692 and Form 5646, and place the envelope in the outgoing mail basket to Clerical.
Documents are in existing local files and a valid applicant address is available,	Update address on RTS and send ID to applicant with Form 14692.. Update the Comments Field with history items clearly indicating the ID was returned to the applicant as instructed in paragraph (2) below. Address the envelope, insert Form 14692 and Form 5646, 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	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.

<p>address. Update the Comments Field with history items such as <i>MDR-4442 (or CORR)-RECD MMDDYY-NEED VALID ADDRESS-ID IN STORAGE.</i></p>	<p>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 3.21.263-6 for the address of the embassy. Access Form 14482 by accessing Form 14482 and completing the form. See Figure 3.21.263-22 for a picture of this electronic Form 14482.</p>
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2. Process MDR as shown in the table below:

Status	ID Found?	Reason for Change	Comments Field Entries
Assigned	No	<p>Re-issue Notice</p> <p>EXCEPTION: You can use "Current Mailing Address Change Only" if you also change the address. If changing the address, you MUST enter the old address in the Comments Field.</p>	<p>Make entries in this order:</p> <p>MDR-4442 (or CORR, as applicable)-2 digit ID type-NT FOUND-OLD ADDRESS (if address change was made)-F14692 & 5646 TO TP.</p> <p>An example would be: "MDR-4442-01-NT FOUND-OLD ADDRS 123 ANY ST YOURTOWN NY 12345-F14692 and 5646 TO TP"</p>
	Yes	<p>Re-issue Notice.</p> <p>EXCEPTION: You can use "Current Mailing Address Change Only" if you also change the address.</p>	<p>Make entries in this order. For example,</p> <p>"MDR-CORR-17 FOUND-F14692 with 17 TO TP AT AOR"</p>

			NOTE: "AOR " stands for "address of record"
Suspended	No	Update Documentation	Make entries in this order. Include the old address if an address change was made. For example: "MDR-4442-23 NT FOUND-OLD ADDRS-123 ANY ST YOURTOWN NY 12345-F14692 & 5646 TO TP"
	Yes	Update Documentation	Make entries in this order. For example: "MDR-CORR-25-FOUND-F14692 TO TP AT AOR"
Rejected	No	Correspondence Received (R-Status)	Make entries in this order. Include the old address if an address change was made. For example: "MDR-4442-21-NT FOUND-OLD ADDRS-123 ANY ST YOURTOWN NY 12345-F14692 & 5646 TO TP".
	Yes	Correspondence Received (R-Status)	Make entries in this order. For example: "MDR-CORR-17-FOUND-F14692 TO TP AT AOR"

Text Only Link

<u>MISSING DOCUMENT REQUEST</u>	
TODAY'S DATE: _____	DATE OF BIRTH: _____
APPLICANT'S NAME: _____	
NAME ON DOCUMENT: _____ (IF DIFFERENT)	
ADDRESS: _____ _____ _____	
TELEPHONE NUMBER: _____	
TYPE OF DOCUMENT: _____ _____	
<u>RESULTS</u>	
<input type="checkbox"/> FOUND – DOCUMENTS RETURNED: _____	(DATE)
<input type="checkbox"/> NOT FOUND – LOST DOCUMENT LTR SENT: _____	(DATE)
SUBMITTED BY: _____	_____
(NAME)	(BADGE #)
PROCESSED BY: _____	_____
(NAME)	(BADGE #)

**Figure 3.21.263-21
Missing Document Request**

Text Only Link

Form **14482**
(April 2013)

Department of the Treasury - Internal Revenue Service

Return of Passport to Embassy

Date

ITIN Office
PO Box 149342
Austin, Texas 78714-9342

The Honorable Consul
Embassy of

We are returning the accompanying passport of _____, for your disposal as you deem appropriate. The owner of this passport submitted it to us, as documentation for obtaining an Individual Taxpayer Identification Number.

However, when we mailed the passport back to the applicant, the US Postal Service returned it to us undeliverable. We have tried for over six months to get a better address for the document to be delivered, to no avail. We had hoped that during that period of time the owner would have contacted us for the document, but we did not get a response.

If you have any questions, please contact the ITIN Department between the hours of 8:00A.M. and 6:00 P.M. EST, Monday thru Friday, at 512-433-4800. If you prefer, you may write us at the above address. Thank you very much for your cooperation.

Catalog Number 62627T

www.irs.gov

Form **14482** (4-2013)

Figure 3.21.263-22
Return of Passport to Embassy

IRM 3.21.263.6.1.30(3) revised to include Form 14692 comments.

3. If RTS shows:
 - More than 60 days have elapsed since the IRS received date (shown on the application history screen) **AND**
 - There is no indication of questionable ID/W-2 name mismatch issue) processing, **OR**
 - At least 2 weeks have elapsed since the date the ID should have been returned (ITIN processing date + 3 business days) **AND**
 - Applicant has not received the ID,

Review RTS for indications of Missing Document Request (MDR) processing. If no remarks are present to indicate previous MDR processing, prepare Form 4442. See also IRM 3.21.263.6.1.34. In addition to the items required in Exhibit 3.21.263-50, write:

- "MDR" for Missing Document Request across the top of the Form 4442
- Type of missing documents (passport, birth certificate, etc.)
- Name as it appears on the document (if different than on the Form 4442)

If RTS indicates Form 4442 was processed and the ID was not found (statements such as "MDR-4442-01-NT FOUND-F14692 & 5646 TO TP", advise applicant to file Form 5646, *Claim for Damage, Injury, or Death* with the required documentation. Advise applicant that filing Form 5646 does not guarantee that their claim will be accepted or that they will receive monetary compensation. See IRM 3.21.263.5.9.7 for an explanation of entries in the Comments Field.

IRM 3.21.263.6.1.32(1) revised to include forms.

1. ITIN notices are used to notify the applicant of the assigned ITIN, request additional information, or advise of a rejected application. Refer to IRM 3.21.263.4.9, ITIN Notices and Forms, for a list of notices and forms used in the ITIN program. The following subsections provide guidance on responding to customers who visit the TAC Office with an ITIN Notice inquiry.

IRM 3.21.263.6.1.34(3) added reminder to review the Remarks Screen and Comments Field for previous attempts to return ID and the addresses used.

3. Assigned cases- Prepare Form 4442 for conditions including:
- Any changes to RTS (other than typos) that require ID, for example name and DOB changes.
 - Merge criteria is met, refer to IRM 3.21.263.6.1.33 or
 - 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 3.21.263.5.9.7 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.

or

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

IRM 3.21.263.7.2(3) revised for MDR entries.

3. If: :
- More than 60 days have elapsed since the IRS received date (shown on the application history screen), **AND**
 - There is no indication of questionable ID/W-2 name mismatch issue processing, **OR**
 - At least 2 weeks have elapsed since the date the ID should have been returned (ITIN processing date + 3 business days), **AND**
 - Applicant has not received the ID,

Review RTS for indications of Missing Document Request (MDR) processing. If no remarks are present to show previous MDR processing with no ID found, prepare Form 4442 for MDR (see IRM 3.21.263.7.5). If RTS indicates Form 4442/MDR was processed and the ID was not located (statements such as "MDR-4442-ID NT FOUND-F14692 & 5646 TO TP"), advise applicant to file Form 5646, "Claim for Damage, Injury, or Death" with the required documentation. Advise applicant that filing Form 5646 is no guarantee that their claim will be accepted or that they will receive monetary compensation.

IRM 3.21.263.7.5(1) added a reminder to review Remarks and Comments before creating Form 4442 for MDR.

1. Prepare Form 4442, Inquiry Referral, for accounts in Assigned Status requiring actions beyond your scope and forward to SPC ITIN Operation. Below are some conditions requiring a Form 4442:

- Applicant advises that their original supporting identification documentation has not been returned and it has been more than 60 days since the application was mailed,

REMINDER: Review the RTS Remarks Screen and Comments Field (see IRM 3.21.263.4 and see IRM 3.21.263.5.9.7 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.

or

- You are advised that the ITIN recipient is deceased. Advise caller to forward a copy of the death certificate to the SPC ITIN Operation, or
- Revoke actions to the ITIN number are necessary on RTS after AM merge actions are posted (e.g., multiple ITIN assignment, Taxpayer assigned SSN).
- # [REDACTED]

#

CAUTION: Clearly indicate which TIN needs which action on Form 4442. Examples include (Account merge not necessary for dependent. Please revoke dependent's ITIN XXX-XX-XXXX; or Merge actions posted. Please revoke ITIN XXX-XX-XXXX).

IRM 3.21.263.8.3.2.2(1) "Remarks" revised instructions for text in quotation marks.

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

	<p>ITIN RTS field during initial input or during editing. See Exhibit 3.21.263-49 for a listing of common RTS acronyms and meanings.</p> <p>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 /"</p> <p>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.</p> <p>Reasons for inputting Remarks include:</p> <ul style="list-style-type: none"> ○ Exception document is incomplete or invalid (for example, LLC EIN missing, 2a missing Form 8233.) ○ SEVP documentation incomplete, for example, SEVP letter is not dated or signed ○ Exception one pay document is self-generated (for example, from Amazon). See IRM 3.21.263.5.3.4.3 ○ Driver's License annotated "Not for ID Purposes" - ○ MDR inquiries -IRM 3.21.263.5.9.7 ○ Form 8821 (TIA) - IRM 3.21.263.5.3.5.17 ○ 1040 PR / SS tax return attached - IRM 3.21.263.8.3.1 ○ Questionable Documents - IRM 3.21.263.5.3.4.4 # ○ Suspense Inventory unresolved conditions - IRM 3.21.263.5.10.5 ○ For additional original documents provided beyond the requirement that are on the list of thirteen,
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	<p>enter the corresponding document code in remarks. For example, enter "16" for U.S. Driver's License.</p> <ul style="list-style-type: none"> o For additional original documents provided beyond the requirement that are not on the list of thirteen, enter the document type in remarks. Make entries such as <i>marriage license received</i>. <p>NOTE: Enter the document type and document code (if applicable) for any additional valid and current original or copy of ID that is certified by the issuing agency.</p>
<p>Reason for submitting W-7</p> <p>IRM 3.21.263.5.3.5.2</p>	<p>Choose one of the following check boxes:</p> <ul style="list-style-type: none"> a. Nonresident alien required to obtain ITIN to claim tax treaty benefit b. Nonresident alien filing a U.S. tax return and not eligible for a SSN c. U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for a SSN 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 and not eligible for a SSN g. Dependent/spouse of a nonresident alien visa holder h. Other <p>CAUTION: When "h" is selected and no other reason is also selected, a warning message will display: "Verify that no other reason for applying is required and ensure that Exception 3 or 4 is annotated in the write-in area".</p>

	<p>NOTE: If applicant is "Military Overseas", refer to "Exception" field below. Do NOT select reason "h."</p> <p>Enter the <i>Reason for Submitting W-7</i> as listed by the applicant.</p> <p>EXCEPTION: If applicant provides a valid tax return but failed to check a reason box for applying or checked the incorrect box, correct the reason for applying by editing Form W-7 and enter on RTS. When in doubt, see your Lead.</p> <p>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.</p>
Other	<p>Enter the other reasons for submitting a W-7 Application</p> <p>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.</p>
Exception	<p>Choose one of the following from the drop down box:</p> <ul style="list-style-type: none"> ○ Exception 1. Passive income (Treaty benefits or third party withholding) ○ Exception 2. Other income (wages, salary, compensation) - treaty benefits or foreign student receiving scholarship or fellowship). ○ Exception 3. Third party reporting (mortgage interest). ○ Exception 4. FIRPTA (Disposition

	<p>by foreign person of U.S. real property interest).</p> <ul style="list-style-type: none"> ○ Exception 5. T.D. Form 9363. ○ Military Overseas- Application is for a Spouse/Dependents 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. <p>This drop-down box is located next to Reason for Submitting W-7 "Other" write - in box.</p> <p>If the applicant checked box "d" or "e" and documentation shows the application originated from a U.S. military installation outside of the U.S., select "Military Overseas". Do NOT select reason "h".</p> <p>If request is for an EIN, select as appropriate either EIN -NECI (R 22) or EIN -ECI (R 23). NOTE: Slovakia and Slovak Republic are the same country.</p>
<p>Has the exception documentation been verified?</p> <p>NOTE: Only applies to exception criteria.</p>	<p>Choose the appropriate check box,</p> <p>Select "yes" when any of the required exception documentation has been provided for the exception being claimed. If multiple documents are attached, only</p>

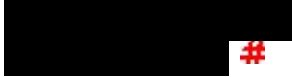
	<p>one has to be valid.</p> <p>Select "no" when none of the required exception documentation has been provided. Select "no" when invalid exception documentation is attached.</p>
Treaty Country	<p>Select if Reason "a" is claimed.</p> <p>Choose the appropriate treaty country from the drop down box. NOTE: Slovakia and Slovak are the same country.</p>
Treaty Article	Enter the Treaty Article Number.
<p>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.</p>	<p>Enter the first name of U.S. citizen/resident alien if reason box "d" or "e" is selected. Otherwise, leave blank</p> <p>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.</p> <p>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.</p>
Middle name of U.S. citizen/resident alien	<p>Enter the middle name of U.S. citizen/resident alien</p> <p><i>See First Name of U.S. citizen/resident alien above</i></p>
<p>Last name of U.S. citizen/resident alien</p> <p>NOTE: do not enter suffixes if present</p>	<p>Enter the last name of the U.S. citizen/resident alien.</p> <p><i>See First Name of U.S. citizen/resident alien above</i></p>
SSN/ITIN of U.S. citizen/resident alien	<p>Enter the SSN/ITIN of U.S. citizen/resident alien. NOTE: Do not enter IRSNs in this field.</p>

	See <i>First Name of U.S. citizen/resident alien</i> above
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IRM 3.21.263.8.4.3(2) "Comment" added instructions for recording text within quotation marks.

2. The W-7 Application View Screen Content includes the following:

W-7 Application View Screen Content	Purpose	Comments
<p>Reason for Change</p> <p>NOTE: The values for this drop-down box are based on the ITIN User Profile/Role and the status of the W-7 Application record.</p>	<p>This feature is enabled after the Edit W-7 Record button is clicked.</p> <p>NOTE: <i>If application record is in (P) Pending status this drop down will not be enabled.</i></p> <p>Use this drop down box to select one of the following reasons:</p> <ul style="list-style-type: none"> ○ Input Change <p>NOTE: When correcting an entry within 3 business days of the initial Form W-7 input, you MUST select only "input change" as the Reason for Change to allow the new ITIN to post to IDRS.</p> <ul style="list-style-type: none"> ○ Correspondence Received or S-Status (ITIN Operations and FA only) ○ Correspondence Received - or R-Status (ITIN Operations only) ○ Correspondence Received 	

	<ul style="list-style-type: none"> or HR-Status (ITIN Operations only) ○ Quality Review (ITIN Operations Quality Review employees only) ○ Name Change Only ○ Current Mailing Address Change Only ○ Name and Address Change Only (ITIN Operations and FA only) ○ Date of Birth Change Only (ITIN Operations and FA only) ○ Revoke ITIN (ITIN Operations Lead employees only) ○ # ○  # ○ Override Status (ITIN Operations Lead employees only) ○ Re-issue Notice ○ Update Documentation 	
Edit W-7	Click on the Edit W-7 button to make updates to the selected W-7 Record. User will then be directed to the Preliminary W-7 Application Data Screen.	
Comment	<p>Enter any comments about the Reason for Change in the Comment input box.</p> <p>NOTE: This field will not be enabled if the application record is in Pending status.</p>	<p>This field is specific to editing the application on RTS. Comments should be limited where possible. See Exhibit 3.21.263-49 for a listing of common RTS acronyms and meanings.</p> <p>NOTE: If the instructions state the actual text for an entry to the</p>

		Comments and the text is in quotation marks, input the exact words shown between the quotation marks. It is not necessary to input the actual quotation marks.
Re-Submit	<p>Click on the Re-Submit button to trigger system input validations.</p> <ul style="list-style-type: none"> ○ If the system checks that all business rules validations have passed, but identifies a potential duplicate W-7 record in database, user is redirected to the W-7 Potential Duplicate Screen. ○ If the system checks that all business rules validations have passed, user is redirected to the Temporary W-7 Status Screen. IRM 3.21.263.5.4.1. ○ If the system checks that all business rules validations have failed, the system will prompt user to reenter the missing information in order to continue to the Temporary W-7 Status Screen. IRM 3.21.263.5.4.1. 	
W-7 Application View Fields	This is a "Read-Only" Screen that includes all content from the Application Input Screen.	
Back	Click the Back button and the system will direct you back to the previous Screen.	
ITIN Home	Click the ITIN Home button and the system will direct you back to the ITIN Home Screen.	
Back to Preliminary W-7 Data	Click on this button to return to the Preliminary W-7 Data screen.	

IRM Exhibit 3.21.263-49 revised to add "AOR" for "address of record".

Acronym	Definition	Acronym	Definition
ACM	all criteria met	LTR	letter
ADD'L	additional	LTRHD	letterhead
AOR	address of record		
APPLCNT	applicant	MARR CERT	marriage certificate
ATTD	attached	MDR	missing document request
BAF	better address found	MED REC	medical record
BANK STMT	bank statement	MOD	military overseas dependent
BWH	back-up withholding	MOS	military overseas spouse
CAA	certified acceptance agent	MUNI LTR	municipal letter
CAG	court appointed guardian	NA	not applicable
CCIA	certified copy from issuing agency	NAT	no action taken
CERT MAIL	certified mail	NBA	no better address
CHNG	change	NCY	not current year (e.g., WH NCY = withholding not current year)
CHNG OF ADDR	change of address	NO VALID CAG	no valid court appointed guardian
C/O	in care of	ORIG	original
COB	country of birth	QED	questionable exception documentation
CORR RECVD	correspondence received	QID	questionable identification document
CSR	customer service representative	PMB	private mail box
		PTNRSP	partnership
DEP	dependent	PY	prior year
DL	driver license	RECD	received
DOB	date of birth	RECD DT	received date

DOCS	documents	REVWD	reviewed
DOE	date of entry	RTN	return
DSO	designated school official	SBMT	submit
EC MET	exception criteria met	SBMTD	submitted
EC NOT MET	exception criteria not met	SCH DOC	school document
EMPLMNT	employment	SCRTY FTRS	security features
EXCP	exception	SIG	signature
EXPRD	expired	SIGND	signed
F#	form number (e.g., F1040 = Form 1040)	SSN DNL LTR	Social Security denial letter
FRN	foreign	STMT	statement
GAMING	gambling casino winners	SUPP	supporting
GP	grandparent	SUSP	suspended
HGM	hologram	TP	taxpayer
HNR	honorarium	TRA	tax return attached
INCOMPL	incomplete	TY	tax year
INDIV	individual	UNDEL	undeliverable
INVLD	invalid	UPDT	update
IPS	ITIN Policy Section	WH	withholding
ITIN	Individual Taxpayer Identification Number	WTRMK	watermark
LLC	limited liability corporation		

IRM Exhibit 3.21.263-52 added the word "IRS" to the title.

Form 14413 Application for IRS Individual Taxpayer Identification Number: Reject

Text Only Link

Use an envelope without a window unless Form 14433 is also needed.

Application for IRS Individual Taxpayer Identification Number: Reject

ITIN Office
Austin, TX 73301-0057

DLN

Reference Number: _____

Name: _____

Address _____

City: _____

State: _____

ZIP/Post _____

Country: _____

Form 14413 fillable form available for entry of DLN, name, and address

We received your application for an Individual Taxpayer Identification Number (ITIN) but have rejected it for the following reasons. Please complete a new Form W-7 and send it to us with the required identification or exception documents.

- Our records show you already have a Social Security number (SSN). You should use this SSN when filing your U.S. federal tax return. (RC01)
- Our records show we've already assigned you an Individual Taxpayer Identification Number (ITIN) _____ (RC02)
- We haven't authorized the person or company who submitted your Form W-7 to act as an acceptance agent. (RC03/04/05)
- Our records show we are processing another application you previously submitted. We will soon notify you about the status of that ITIN application. (RC06)
- Our records show you qualify for a Social Security number (SSN). Since you're eligible for an SSN, we can't also assign you an ITIN. (RC07)
- The U.S. citizen or resident listed on your application who is claiming you as a spouse or dependent has an invalid name or Taxpayer Identification Number. You need to correct this person's information on your application before we can assign you an ITIN. (RC08)
- You didn't include a name or Taxpayer Identification Number for the U.S. citizen or resident who is claiming you as a spouse or dependent. (RC09)

- You applied for an ITIN for a non-federal tax related purpose, such as requesting a U.S. driver's license or U.S. identification card. We only assign ITINs for tax purposes. (RC10)
- You do not qualify for an ITIN. You're not eligible for one because you did not meet residency criteria or qualify as an exemption for tax purposes. (RC12)
- The supporting identification documents you sent have expired. Please provide current documents. (RC13)
- Our records show we've assigned you multiple ITINs. Please use ITIN _____. We will cancel all other ITINs issued in your name. (RC14)
- You're not eligible to receive an ITIN for tax treaty benefits. Your foreign country of residence doesn't have a tax treaty with the U.S. (RC16)
- You didn't include a completed and signed U.S. federal tax return with your application. (RC17)
- You didn't include all the information we need. (R18)
- You didn't provide an exception number or correct information in check box (h). (RC19)
- Your name wasn't listed as a primary, secondary, or dependent on the U.S. tax return you included. (RC20)
- The supporting documents you sent don't support the exception to filing a U.S. tax return you claimed. Please provide the documents to support the exception claimed.
- You indicated you're applying for an ITIN so you can get an Employer Identification Number (EIN). You don't need an ITIN to receive an EIN. (RC22/23)
- The visa information you included shows you don't qualify for an ITIN. You may qualify for a Social Security number. (RC24)
- The Form W-7 you submitted is outdated. (RC25)
- You didn't provide the additional information we previously requested. (RC44/99)
- The identification documents you sent don't meet established guidelines. (RC88)

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Department of the Treasury – Internal Revenue Service

Exhibit 3.21.263-52