

2010

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Major Changes to Improve ITIN Acceptance Agent Program

Purpose of Briefing

- Provide high-level overview of program changes for 2010



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Why are we making these Changes?

- Improve service to taxpayers
- Streamline agents application process
- Provide additional tools to agents to perform needed tasks
- Increase program management and controls

Role of Acceptance Agents

- Facilitate participation in the tax system
- Determine client's eligibility for a Social Security Number
- Review/Certify supporting and supplemental documentation



Two Types of Acceptance Agents

- *Acceptance Agent* - Individual or an entity who has entered into a written agreement with the IRS authorizing them to assist alien individuals and other foreign persons in obtaining an ITIN or EIN

Note: AA or CAA is *not* authorized to act as an agent of the IRS



Two Types of Acceptance Agents

- *Certifying Acceptance Agent (CAA)* - Assumes a greater responsibility than an AA in facilitating the application process, including;
 - three year record retention requirement
 - certification that they have reviewed the appropriate documentation by attaching a certificate of accuracy (COA)



There are 4 Major Changes for 2010

- New Open Season
- New Mandatory Training
- New Quality Standards
- New Compliance Program

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New Yearly Open Season May 1 – Aug. 31

- Agent Applications
 - Will be accepted only during open season and rejected if received after open season
 - Will be processed in time for the filing season
- Existing agreements can be amended year-round

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New Mandatory Acceptance Agent Training

- New and renewing agents will be required to:
 - take training available on IRS Website
 - sign and date the Certification at the end of the training
 - attach original to your application (Form 13551)

New Quality Standards

- All agents will be required to submit high quality W-7 applications
 - all submissions are subject to IRS review to determine if standards are met
- Failing to meet standards could result in warnings and/or termination from the program

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New Compliance Program

- Reviews will be conducted annually
 - will include both field and correspondence reviews
 - all documentation used to submit the W-7 application will be reviewed
- Non-compliance could result in termination from the program