



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.21.264

NOVEMBER 27, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.21.264, International Returns and Documents Analysis, IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program.

MATERIAL CHANGES

- (1) IRM 3.21.264.1(6) - Changed OTC title to Taxpayer Correspondence Services (TCS).
- (2) IRM 3.21.264.1.6 - Removed ITIN RTS language and revised title to Acronyms. ITIN RTS no longer apply to Acceptance Agent applications processing.
- (3) IRM 3.21.264.1.7 - Removed ITIN RTS language, RTS no longer apply to Acceptance Agent application processing.
- (4) IRM 3.21.264.2 - Revised instructions for deviations to IRM. Removed instructions from paragraph (2) and added to paragraph (3).
- (5) IRM 3.21.264.3 - Removed text related to the AA application moratorium; (4) revised moratorium lift date. Added guidance for applicants living abroad to submit application through CAA Document Upload Tool.
- (6) IRM 3.21.264.3.3 - Added (6) to include reference to report inadvertent unauthorized disclosure.
- (7) IRM 3.21.264.4 - Updated definition of an Acceptance Agent.
- (8) IRM 3.21.264.4.1- Removed reference to EIN. Created table to show the responsibilities for Acceptance Agent vs. Certifying Acceptance Agent.
- (9) IRM 3.21.264.4.1.1 - Revised to show when AAs and CAAs should contact IRS for status of AA application.
- (10) IRM 3.21.264.4.2 - Switched the order with IRM 3.21.264.4.2.1 and changed title to Acceptance Agent Eligibility Requirements.
- (11) IRM 3.21.264.4.2.1 - Switched the order with IRM 3.21.264.4.2 and changed title to How to Become An Acceptance Agent and added steps.
- (12) IRM 3.21.264.4.2.2 - Removed credit history check, not a suitability requirement for the AA program.
- (15) IRM 3.21.264.4.2.3 (4) - Listed the order of Business Rules priority.

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- (17) IRM 3.21.264.4.3 - Added criteria used to generate a case for a firm and/or individual for continuous suitability for the Acceptance Agent Program. (IPU 24U0132 issued 01-25-2024)
- (18) IRM 3.21.264.4.3 - Moved "Suitability Checks" from IRM 3.21.264.4.2.2.
- (19) IRM 3.21.264.4.3.1 - Moved AA Location Business Rule Eligibility/Suitability Checks from IRM 3.21.264.4.2.3.
- (20) IRM 3.21.264.4.3.2 - Moved Automated Suitability Analysis Program (ASAP) from IRM 3.21.264.4.2.4.
- (21) IRM 3.21.264.4.3.3 - Moved Automated Suitability Analysis Program Results from IRM 3.21.264.4.2.4.1.
- (22) IRM 3.21.264.4.3.4 - Moved Continuous Suitability Cases from Masterfile from IRM 3.21.264.4.3.
- (23) IRM 3.21.264.4.3.5 - Moved Continuous Suitability Search from IRM 3.21.264.4.4.
- (24) IRM 3.21.264.4.4 - Moved Public Lists of Acceptance Agents from IRM 3.21.264.4.6.
- (25) IRM 3.21.264.4.4 - Removed command code MFTRA, code not used in ITIN Policy Section. (IPU 24U0714 issued 06-03-2024)
- (26) IRM 3.21.264.4.5 - Moved Preparer Tax Identification (PTIN) Requirements from IRM 3.21.264.5.6.1.
- (27) IRM 3.21.264.4.5.9 - Revised (1) to include applicants that require a background check for participation in the Acceptance Agent program. (IPU 24U0714 issued 06-03-2024)
- (28) IRM 3.21.264.4.5.9.1 - Added guidance for tax examiners to submit Accurint data to lead for review. (IPU 24U0714 issued 06-03-2024)
- (29) IRM 3.21.264.4.5.9.2 - Revised guidance for adding comments in ESAM after Accurint background checks are performed for a responsible party. (IPU 24U0714 issued 06-03-2024)
- (30) IRM 3.21.264.4.6 - Moved Forensic Document Training (FDTC) Requirements from IRM 3.21.264.5.6.2.
- (31) IRM 3.21.264.4.7 - Moved Electronic Filing Identification Number (EFIN) Status from IRM 3.21.264.5.6.
- (32) IRM 3.21.264.5 - Added additional guidance for Tax Examiners to research ESAM status before process application and for processing application that is returned within 30 days of incomplete letter mailed to applicant.
- (33) IRM 3.21.264.5.1(2) - Added addition fields to Firm Information regarding year-round services offered, and number of W-7 applications the business plan to submit in a 12-month period.
- (34) IRM 3.21.264.5.2 - Moved "Authorized User" from IRM 3.21.264.5.4.
- (35) IRM 3.21.264.5.2.1 - Moved "Authorities for Authorized User" from IRM 3.21.264.5.4.1.
- (36) IRM 3.21.264.5.3 - Moved "Application Summary" from IRM 3.21.264.5.8.
- (37) IRM 3.21.264.5.3. - Removed Application Details, information stated in other sections of IRM.
- (38) IRM 3.21.264.5.4 - Removed Personal Credentials for Principal and Responsible Party from IRM 3.21.264.5.5.1.
- (39) IRM 3.21.264.5.5 - Added Firm/Organization Suitability Questions, removed from IRM 3.21.264.5.2.

- (40) IRM 3.21.264.5.6 - Created subsection for Personal Suitability Questions, Training Certification Statement, Privacy Act and Jurat - Added guidance for Principal and Responsible Party to respond to the three suitability questions.
- (41) IRM 3.21.264.5.7- Added guidance for Submission of Acceptance Agent Applications, removed from IRM 3.21.264.5.10.
- (42) IRM 3.21.264.5.8 - Created subsection ESAM Acceptance Agent (AA) Application Statuses. Identified statuses that occurs after user selects continue from summary page.
- (43) IRM 3.21.264.5.9 - Moved "Acceptance Agent Application Comment" portion from IRM 3.21.264.5.8, added separately to IRM 3.21.264.5.7.
- (44) IRM 3.21.264.5.8 - Moved "Submission of Acceptance Agent Application" from IRM 3.21.264.5.34.
- (45) IRM 3.21.264.5.9 - Moved Certifying Acceptance Agent Document Upload Tool from IRM 3.21.264.5.10.1 to IRM 3.21.264.5.9.
- (46) IRM 3.21.264.5.9.1- Created subsection, "CAA Document Upload Tool Admin" - add guidance for employees to get documents from DUT for processing.
- (47) IRM 3.21.264.5.10 - Moved Applications from Volunteer Income Tax (VITA) Partner from IRM 3.21.264.7.1.
- (48) IRM 3.21.264.5.11- Moved Renewal Application Processing from IRM 3.21.264.6.1.
- (49) IRM 3.21.264.5.12- Moved Amended Application Processing from IRM 3.21.264.6.2.
- (50) IRM 3.21.264.5.13 - Moved Applications Requiring Resubmission from IRM 3.21.264.6.3.
- (51) IRM 3.21.264.5.14 - Moved Reapply Application from 3.21.264.6.4.
- (52) IRM 3.21.264.5.15 - Moved Foreign Acceptance Agent Application Processing from 3.21.264.6.5.
- (53) IRM 3.21.264.5.19 - Moved "Cases" from IRM 3.21.264.7.4.
- (54) IRM 3.21.264.6 - Deleted New Application Processing, information is found in subsection IRM 3.21.264.5, Acceptance Agent Application.
- (55) IRM 3.21.264.6 - Case Management - Created New Section and added subsections.
- (56) IRM 3.21.264.6.1 - Moved EUP Roles and ESAM Workgroups from IRM 3.21.264.7.4.3.
- (57) IRM 3.21.264.6.2 - Created subsection Acceptance Agent Processing/Employee User Portal - added guidance for EUP to access and review AA application,
- (58) IRM 3.21.264.6.3 - Created subsection Case Assignment (AA Lead/AA Manager) added guidance for leads and manager to process cases assigned to them in their workgroup.
- (59) IRM 3.21.264.6.4- Created subsection, Case Processing (AA Assistor/AA Lead/AA Manager), added guidance for tax examiners to process AA cases assigned to them by lead or manager.
- (60) IRM 3.21.264.6.4.1 - Moved Research for Suitability, from IRM 3.21.264.4.4, added to IRM 3.21.264.6.4.1,
- (61) IRM 3.21.264.6.4.2- Created new subsection for Tax Compliance. Changed title from Procedures for Suitability IRM 3.21.264.4.5.
- (62) IRM 3.21.264.6.4.2.1- Balance Due, from IRM 3.21.264.4.5.2,

- (63) IRM 3.21.264.6.4.2.2 -Moved Uncollectable Accounts from IRM 3.21.264.4.5.3.
- (64) IRM 3.21.264.6.4.2.3 - Moved Offer in Compromise (OIC) from IRM 3.21.264.4.5.1.
- (65) IRM 3.21.264.6.4.2.4 -Moved No Return from IRM 3.21.264.4.5.4.
- (66) IRM 3.21.264.6.4.2.5- Moved Return Status Codes, from IRM 3.21.264.4.5.5.
- (67) IRM 3.21.264.6.4.2.6- Moved Fraud Penalties, from 3.21.264.4.5.6.
- (68) IRM 3.21.264.6.4.2.7- Moved Cross-Reference SSN from 3.21.264.4.5.7.
- (69) IRM 3.21.264.6.4.3 -Moved Citizenship from IRM 3.21.264.4.5.8.
- (70) IRM 3.21.264.6.4.3.1-Moved Suitability Documents for Proof of Citizenship from IRM 3.21.264.4.5.8.1.
- (71) IRM 3.21.264.6.4.4 - Moved Accurant Background Check from IRM 3.21.264.4.5.9.
- (72) IRM 3.21.264.6.4.4.1- Moved Processing of Accurant Checks from IRM 3.21.264.4.5.9.1.
- (73) IRM 3.21.264.6.4.4.2- Moved Processing Accurant Check Results from IRM 3.21.264.4.5.9.2.
- (74) IRM 3.21.264.6.5- Moved Acceptance Agent Application Comment from IRM 3.21.264.5.9.
- (75) IRM 3.21.264.6.6 - Moved "Correspondence" subsection from IRM 3.21.264.5.10.2.
- (76) IRM 3.21.264.6.6.1- Moved "Rejection - IRS Acceptance Agent Program", from IRM 3.21.264.5.10.2.1.
- (77) IRM 3.21.264.6.6.2 - Moved "Rejection – Suitability for Responsible Party", from IRM 3.21.264.5.10.2.2.
- (78) IRM 3.21.264.6.6.3 - Moved "Returned for Incomplete Application", from IRM 3.21.264.5.10.2.3.
- (79) IRM 3.21.264.6.6.4 - Moved "Acceptance Agent Preliminary Agreement" from IRM 3.21.264.5.10.2.4.
- (80) IRM 3.21.264.6.6.5 - Moved "Renewal Agreement Reminder", from IRM 3.21.264.5.10.2.5.
- (81) IRM 3.21.264.6.6.6 - Moved "Certifying Acceptance Agent Congratulatory Letter" from IRM 3.21.264.5.10.2.6.
- (82) IRM 3.21.264.6.6.7 - Moved "Acceptance Agent Congratulatory Letter" from IRM 3.21.264.5.10.2.7.
- (83) IRM 3.21.264.6.6.8 - Moved "Acceptance Agent Application Response" from IRM 3.21.264.5.10.2.8.
- (84) IRM 3.21.264.6.7- Processing Rejected Cases, Added guidance for processing rejected applications.
- (85) IRM 3.21.264.6.8 -Created subsection Finalizing and Approving Acceptance Agent (AA) Applications
- (86) IRM 3.21.264.6.9- Created subsection Duplicate AA Cases, added instruction for TEs to close out cases correctly in order to prevent duplication.
- (87) IRM 3.21.264.6.10- Update Principal Partner, Owner of the Business (PPO) TIN in ESAM, added guidance for TEs to retrieve document from DUT and submit to IPS for update.
- (88) IRM 3.21.264.7.2 - Deleted subsection, Systemic Process- New Application, information stated in IRM 3.21.264.5.8.

- (89) IRM 3.21.264.7.2.1 - Deleted subsection, Applications Pending Documentation, information is in IRM 3.21.264.5.9.
- (90) IRM 3.21.264.7.3 - Deleted subsection Systemic Application Changes, information stated in IRM 3.21.264.5.8.
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- (93) IRM 3.21.264.8 - “External Customer Data Store (ECDS)”, moved to IRM 3.21.364.3.5, General Information subsection.
- (94) IRM 3.21.264.9 - Moved “AA Reports” from 3.21.264.14 to here, added guidance for access through ESAM.
- (95) IRM 3.21.264.9.1 - Deleted “External Services Authorization (ESAM) AA Application Menu”, information is stated in IRM 3.21.264.5, Acceptance Agent Application.
- (96) IRM 3.21.264.10 - “Professional Status Review and Processing”, deleted subsection, information is included in IRM 3.21.264.5.4, Personal Credentials for Principal and Responsible Party.
- (97) IRM 3.21.264.10.1 - “Professional Status Credential Documentation”, deleted subsection, information is included in IRM 3.21.264.5.4, Personal Credentials for Principal and Responsible Party.
- (98) IRM 3.21.264.15 - External Services Authorization (ESAM) Acceptance Agent Application Navigation - Deleted, mentioned in other sections in IRM.
- (99) IRM 3.21.264.15.1- Resume working on Existing Acceptance Agent Location Application - Deleted, mentioned in other sections in IRM.
- (100) IRM 3.21.264.15.2 - Agreement Summary Page- Deleted, mentioned in other sections in IRM.
- (101) IRM 3.21.264.17- Other Non-Acceptance Agent Reports - Deleted, no longer used in IPS.
- (102) IRM 3.21.264.18 Acceptance Agent Quality Standard- Deleted, no longer used in IPS.
- (103) Exhibit 1- Removed Acceptance Agent Training Certificate, no longer required.
- (104) IRM 3.21.264 - Editorial change of authorized party to responsible party throughout the IPU. (IPU 24U0714 issued 06-03-2024).
- (105) IRM 3.21.264 - Assistor and tax examiners used interchangeably throughout IRM.
- (106) Editorial changes were made throughout the IRM such as grammar, word changes. etc. In addition, some TRIDOCs were moved and reorganized.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 3.21.264 dated November 6, 2023 (effective January 1, 2024). The following IRM Procedural Update (IPUs), issued from November 7, 2023, through July 24, 2024, have been incorporated into this IRM: IPU24U0714 and IPU240132.

AUDIENCE

Taxpayer Services, Kansas City Submission Processing Center (KCSPC), ICO, ITIN Policy Section, (IPS), and Small Business/Self-Employed (SB/SE), Field Examination

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3.21.264

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program

Table of Contents

3.21.264.1 Program Scope and Objectives

3.21.264.1.1 Background

3.21.264.1.2 Authority

3.21.264.1.3 Responsibilities

3.21.264.1.4 Program Management and Review

3.21.264.1.5 Program Controls

3.21.264.1.6 Acronyms

3.21.264.1.7 Related Resources

3.21.264.2 Overview

3.21.264.3 General Information

3.21.264.3.1 Mission Statement

3.21.264.3.2 IRS Employee Contacts

3.21.264.3.3 Disclosure Guidelines for Acceptance Agents

3.21.264.3.3.1 Disclosure Related to Acceptance Agent (AA) /Certifying Acceptance Agent (CAA)
Applications - Release of Information

3.21.264.3.4 Unauthorized IDRS Access

3.21.264.3.5 External Customer Data Store (ECDS)

3.21.264.4 Acceptance Agent Defined

3.21.264.4.1 Acceptance Agent vs. Certifying Acceptance Agent

3.21.264.4.1.1 Designated Telephone Lines

3.21.264.4.1.2 Acceptance Agent/Certifying Acceptance Agent (AA/CAA) Form W-7 Requirements

3.21.264.4.1.3 Supporting Identification Documentation for Form W-7

3.21.264.4.2 Acceptance Agent Eligibility Requirements

3.21.264.4.2.1 How to Become An Acceptance Agent

3.21.264.4.3 Suitability Checks

3.21.264.4.3.1 AA Location Business Rule Eligibility/Suitability Checks

3.21.264.4.3.2 Automated Suitability Analysis Program (ASAP)

3.21.264.4.3.3 Automated Suitability Analysis Program Results

3.21.264.4.3.4 Continuous Suitability Cases from Masterfile

3.21.264.4.3.5 Continuous Suitability Search

3.21.264.4.4 Public Lists of Acceptance Agents

3.21.264.4.5 Preparer Tax Identification (PTIN) Requirements

3.21.264.4.6 Forensic Document Training (FDTC) Requirements

3.21.264.4.7 Electronic Filing Identification Number (EFIN) Status

3.21.264.5 Acceptance Agent Application

- 3.21.264.5.1 Firm Information
- 3.21.264.5.2 Authorized Users
 - 3.21.264.5.2.1 Authorities for Authorized User
- 3.21.264.5.3 Application Summary
- 3.21.264.5.4 Personal Credentials for Principal and Responsible Party
- 3.21.264.5.5 Firm/Organization Suitability Questions
- 3.21.264.5.6 Personal Suitability Questions, Training Certification Statement, Privacy Act and Jurat
- 3.21.264.5.7 Submission of Acceptance Agent Application
- 3.21.264.5.8 ESAM Acceptance Agent Application Statuses
- 3.21.264.5.9 Certifying Acceptance Agent Document Upload Tool
 - 3.21.264.5.9.1 CAA Document Upload Tool Admin
- 3.21.264.5.10 Applications from Volunteer Income Tax (VITA) Partners
- 3.21.264.5.11 Renewal Application Processing
- 3.21.264.5.12 Amended Application Processing
- 3.21.264.5.13 Applications Requiring Resubmission
- 3.21.264.5.14 Reapply Application
- 3.21.264.5.15 Foreign Acceptance Agent Application Processing
- 3.21.264.6 Case Management
 - 3.21.264.6.1 EUP Roles and ESAM Workgroup
 - 3.21.264.6.2 Acceptance Agent Processing/Employee User Portal
 - 3.21.264.6.3 Case Assignment (AA Lead/AA Manager)
 - 3.21.264.6.4 Case Processing (AA Assistor/AA Lead/AA Manager)
 - 3.21.264.6.4.1 Research for Suitability
 - 3.21.264.6.4.2 Tax Compliance
 - 3.21.264.6.4.2.1 Balance Due
 - 3.21.264.6.4.2.2 Uncollectable Accounts
 - 3.21.264.6.4.2.3 Offer in Compromise (OIC)
 - 3.21.264.6.4.2.4 No Return
 - 3.21.264.6.4.2.5 Return Status Codes
 - 3.21.264.6.4.2.6 Fraud Penalties
 - 3.21.264.6.4.2.7 Cross-Reference SSN
 - 3.21.264.6.4.3 Citizenship
 - 3.21.264.6.4.3.1 Suitability Documents for Proof of Citizenship
 - 3.21.264.6.4.4 Accurint Background Check
 - 3.21.264.6.4.4.1 Processing of Accurint Checks
 - 3.21.264.6.4.4.2 Processing Accurint Check Results
 - 3.21.264.6.5 Acceptance Agent Application Comments
 - 3.21.264.6.6 Correspondence
 - 3.21.264.6.6.1 Rejection - IRS Acceptance Agent Program

- 3.21.264.6.6.2 Rejection – Suitability for Responsible Party
- 3.21.264.6.6.3 Returned for Incomplete Application
- 3.21.264.6.6.4 Acceptance Agent Preliminary Agreement
- 3.21.264.6.6.5 Renewal Agreement Reminder
- 3.21.264.6.6.6 Certifying Acceptance Agent Congratulatory Letter
- 3.21.264.6.6.7 Acceptance Agent Congratulatory Letter
- 3.21.264.6.6.8 Acceptance Agent Application Response
- 3.21.264.6.7 Processing Rejected Cases
- 3.21.264.6.8 Finalizing and Approving Acceptance Agent (AA) Applications
- 3.21.264.6.9 Duplicate AA Cases
- 3.21.264.6.10 Update Principal Partner, Owner of the Business (PPO) TIN in ESAM
- 3.21.264.7 Quality Review
- 3.21.264.8 Compliance Reviews (ITIN Policy Section and Small Business/Self-Employed Field Examination Use Only)
 - 3.21.264.8.1 Small Business/Self-Employed On-Site Reviews
 - 3.21.264.8.1.1 Certifying Acceptance Agent Workload Identification
 - 3.21.264.8.1.2 Scheduling the Visit with the Certifying Acceptance Agent
 - 3.21.264.8.1.3 Conducting the Visit
 - 3.21.264.8.1.4 Reasonable Cause
 - 3.21.264.8.1.5 Identifying Violations
 - 3.21.264.8.1.6 Referrals
 - 3.21.264.8.1.7 Handling Results of Certifying Acceptance Agent (CAA) Reviews
 - 3.21.264.8.1.8 Case File Assembly and Case Closure to PSP Coordinator
 - 3.21.264.8.1.9 Area PSP CAA/ITIN Coordinator’s Responsibilities
 - 3.21.264.8.1.10 Case Closure to ITIN Policy Section (IPS)
 - 3.21.264.8.1.11 CAA Monitoring Document
 - 3.21.264.8.2 Correspondence Reviews ITIN Policy Section (IPS)
 - 3.21.264.8.2.1 CAA Notification of Review
 - 3.21.264.8.2.2 Conducting the Review
 - 3.21.264.8.3 Case Closure
 - 3.21.264.8.4 Sanctions
 - 3.21.264.8.4.1 Levels of Infraction
 - 3.21.264.8.4.2 Level One-Warning
 - 3.21.264.8.4.3 Level Two-Probation
 - 3.21.264.8.4.4 Level Three-Termination
 - 3.21.264.8.4.5 Reconsideration
- 3.21.264.9 Acceptance Agent (AA) Reports

Exhibits

- 3.21.264-1 Common Income Tax Returns
- 3.21.264-2 Acceptable Titles for Principal, Partner or Owner
- 3.21.264-3 Acronyms

3.21.264.1
(11-27-2024)
**Program Scope and
Objectives**

- (1) This IRM provides guidance for administering the IRS Acceptance Agent (AA) Program and conducting compliance checks on Certifying Acceptance Agents (CAAs).
- (2) **Purpose:** This IRM provides guidance for processing Acceptance Agent applications and conducting compliance reviews for Certifying Acceptance Agents timely. This IRM provides guidance for reports for Acceptance Agents.
- (3) **Audience:** The primary users of this IRM are IRS Individual Taxpayer Identification Number (ITIN) Policy Section employees, Kansas City Submission Processing Center (KCSPC), and Small Business/Self Employed, Field Examination.
- (4) **Policy Owner:** Director, Submission Processing
- (5) **Program Owner:** ITIN Policy Section is responsible for the administration, procedures and updates related to this program.
- (6) **Primary Stakeholders:** Management Officials and other IRM users who rely on quality information such as:
 - Small Business/Self Employed (SB/SE),
 - Privacy, Governmental Liaison & Disclosure (PGLD),
 - Legislative Affairs (LA),
 - Taxpayer Advocate Service (TAS),
 - Taxpayer Correspondence Services (TCS)
- (7) **Program Goals:** The goal for this program is to process Acceptance Agent applications, prepare Acceptance Agent agreements and conduct compliance reviews timely and accurately.

3.21.264.1.1
(01-01-2021)
Background

- (1) IRM 3.21.264, International Returns and Document Analysis, IRS Individual Taxpayer Identification Number (ITIN), Acceptance Agent Program was implemented to improve customer service and oversight of the Acceptance Agent program.
- (2) On November 29, 2012, the IRS issued final changes for Certified Acceptance Agents to authenticate certain documents that supports the Individual Taxpayer Identification Number (ITIN) application.
- (3) The information in the IRM provides essential background information pertinent to the program:
 - **New Legislation**
The Protecting Americans from Tax Hikes Act of 2015 (PATH Act) was enacted on December 18, 2015, and **Section 203 of the (PATH Act)** modified IRC 6109 and in doing so, made significant changes to the ITIN program.
 - **Information on changes in workflow**
June 2014, the back-end processing for Form 13551, Application to Participate in the IRS Acceptance Agent Program was moved to Cincinnati Submission Processing Center (CSPC).
Tax Year 2019, the back-end process was moved from CSPC to Kansas City Submission Processing Center.

3.21 International Returns and Documents Analysis

September 7, 2016, the IRS issued changes to the Acceptance Agent program. Open season was expanded to allow new and renewal applications year-round.

- (4) Also included in this IRM is guidance for administering the Acceptance Agent program, such as:
- The application process to become an Acceptance Agent,
 - Procedures for reviewing and processing Acceptance Agent applications and
 - An outline for compliance reviews

3.21.264.1.2
(11-04-2019)

Authority

- (1) The Acceptance Agent Program is governed by Rev. Proc. 2006-10, 2006-1 C.B.293.
- (2) The IRS Restructuring and Reform Act of 1998, Section 3705 (a) provides identification requirements for all IRS employees working tax- related matters.

3.21.264.1.3
(01-01-2024)

Responsibilities

- (1) Kansas City Submission Processing Center (KCSPC) employees use this IRM for processing of Acceptance Agent applications.
- (2) ITIN Policy Section sets the standards for On-Site compliance reviews conducted by Small Business/Self Employed, Field Examiners and Correspondence compliance reviews conducted by the ITIN Policy Section.
- (3) The ITIN Policy Section (IPS) administers the information in this IRM. Information is published in this IRM on a yearly basis.
- (4) The ITIN Policy Section Chief ensures this IRM is timely submitted to publishing annually.
- (5) The Director of Submission Processing oversees the policy related to this IRM.

3.21.264.1.4
(01-01-2024)

Program Management and Review

- (1) **Program Reports:** The program reports provided in this IRM are used to identify trends as it relates to the Acceptance Agent (AA) program. The Quality Standards report is used to identify which Acceptance Agent/ Certifying Acceptance Agent are not meeting the standards of the program. Various reports are located on External Services Authorization Management (ESAM):
- AA Agreements 180 Days Expiration Report
 - AA Over-aged Report
 - Acceptance Agent Summary Report
- (2) **Program Effectiveness:**
- At least one application is reviewed for Embedded Quality Review System monthly by Lead reviewer.
 - ITIN Policy Section (IPS) analyst conducts correspondence compliance reviews for CAAs selected for on-site review but not referred for visit.

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 3

3.21.264.1.5 (01-01-2024) Program Controls

- (1) Quality guidelines for measurement is referenced in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS).
- (2) Kansas City Submission Processing Center (KCSPC) manager is responsible for tracking and monitoring the ITIN AA application inventory to ensure adequate resources are available for timely processing. Lead reviewers performs random quality checks of applications processed by tax examiner to identify areas that need additional emphasis, training or clarification.
- (3) Small Business/Self Employed (SB/SE) Examination Field provides support to the ITIN Policy Section (IPS) to conduct on-site compliance visits for Certifying Acceptance Agents (CAA).
- (4) ITIN Policy Section (IPS) determines the method to select CAAs for compliance reviews.

3.21.264.1.6 (11-27-2024) Acronyms

- (1) The list of acronyms used in this IRM is found in Exhibit 3.21.264-3, Acronyms.

3.21.264.1.7 (11-27-2024) Related Resources

- (1) Resources specific to the Acceptance Agent program are:
 - IRM 3.21.264, International Returns and Documents Analysis - IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program
 - IRM 3.42.7, Electronic Tax Administration, EPSS Help Desk Support
 - External Services Authorization Management (ESAM)
 - Job Aid - ITIN Acceptance Agent 60194-003
 - www.irs.gov

3.21.264.2 (11-27-2024) Overview

- (1) This subsection of the IRM provides guidance for administering the IRS Acceptance Agent (AA) Program. Included is the following information:
 - Description of the application process to become an IRS Acceptance Agent.
 - Procedures for reviewing and processing Acceptance Agent applications.
 - Outline of IRS' expectation of roles and responsibilities as it relates to the Acceptance Agent Agreement, Compliance Reviews and Quality Standards.
- (2) This IRM is designed to be used by Kansas City Submission Processing Center (KCSPC), Small Business/Self Employed, Field Examination, and the IRS Individual Taxpayer Identification Number (ITIN) Policy Section employees.

Note: All references to "Form W-7, Application for IRS Individual Taxpayer Identification Number" throughout this IRM refer to both the English and Spanish versions unless otherwise specified.
- (3) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.21 International Returns and Documents Analysis

- (4) A person may wish to become an Acceptance Agent to assist with the process of acquiring an IRS individual taxpayer identification number (ITIN) for alien individuals or clients who are required to have a U.S. taxpayer identification number for tax purposes but are ineligible for a social security number (SSN).
- (5) Prior to submitting a formal application, interested persons may request a telephone or in-person conference with the IRS to explore informally the benefits and responsibilities associated with the role of an Acceptance Agent. To request a pre-application conference the applicant can call (470) 639-2715 or send an e-mail to the *ITINProgramOffice@irs.gov*.

3.21.264.3
(11-27-2024)

General Information

- (1) The Acceptance Agent Program is governed by Rev. Proc. 2006-10, 2006-1 C.B. 293.
- (2) On September 7, 2016, the IRS issued changes to the Acceptance Agent program. Open season was expanded to allow new and renewal applications year-round. Form 13551, Application to Participate in the IRS Acceptance Agent Program is accepted from January through December of each year. Certifying Acceptance Agents (CAAs) will now be allowed to authenticate the passport and birth certificate for dependents. CAAs will continue to authenticate identification documents for primary and secondary applicants.

Exception: CAAs cannot authenticate foreign military identification cards and must submit the original of this document or a certified copy by the issuing agency.
- (3) Beginning January 19, 2024, Acceptance Agents must complete the application process electronically through e-Services. Paper Form 13551 are no longer accepted.
- (4) For organizations located abroad, if the Principal, Partner, Owner and/or all Responsible Parties do not have a valid TIN(SSN/ITIN) to access e-Services, they must use the CAA Document Upload Tool (DUT) to submit their Acceptance Agent Application and relevant documentation.

3.21.264.3.1
(01-01-2024)

Mission Statement

- (1) The mission of all employees processing Acceptance Agent Applications is to ensure applications are processed timely and to ensure applicants admitted into the program are credible and responsible individuals who will advance the Internal Revenue Service's goal of voluntary tax compliance.

3.21.264.3.2
(10-21-2015)

IRS Employee Contacts

- (1) The IRS Restructuring and Reform Act of 1998, Section 3705 (a) provides identification requirements for all IRS employees working tax-related matters. IRS employees must give their name and unique identification number (ten digits of the Personal Identification Number shown on the Smart ID) during taxpayer telephone, face-to-face and written contact. In addition, a telephone number is required on all taxpayer correspondence. This will provide taxpayers with enough information to identify an IRS employee who has previously assisted with their tax-related matters.

Note: An employee's Secure Employee Identification (SEID) is acceptable on written contacts.

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 5

3.21.264.3.3
(01-01-2024)
**Disclosure Guidelines
for Acceptance Agents**

- (1) It is the responsibility of all IRS employees to protect confidential applicant information and to understand the difference between an authorized and unauthorized disclosure under the law.
- (2) You must determine if the person you are speaking to is entitled to receive or present requested information. **Do not** under any circumstance accept oral testimony for missing signatures or documentation verification. Once you have verified that the caller is responsible for the information, then take the correct action.
- (3) Except for general information inquiries, External Services Authorization Management (ESAM) is used to authenticate customers calling about an Acceptance Agent application. Use the following tables to authenticate a customer and their authority to receive information about an Acceptance Agent application:

Note: If unable to authenticate the customer with the following requirements, escalate the interaction to the lead. Leads will contact the Program Manager (PM) analyst for referral to the ITIN Policy Section. Include the customer's name and contact information in the escalation. For foreign nationals, include their e-mail address.

Position/ Relationship	Authentication Requirements	Authorization Entitlements
Principal, Partner, or Owner	Refer to IRM 10.10.3, Identity Assurance - Centralized Authentication Policy - Centralizing Identity Proofing for Authentication Across All IRS Channels, EIN, legal or Doing Business As (DBA) name, physical or mailing address	Application status, firm suitability or tax compliance issue
Responsible Party (U.S. Citizen)	Refer to IRM 10.10.3, Identity Assurance - Centralized Authentication Policy - Centralizing Identity Proofing for Authentication Across All IRS Channels, SSN, name, address, Date of Birth (DOB) and Country of Citizen- ship (COC)	Application status and individual suitability

3.21 International Returns and Documents Analysis

Position/ Relationship	Authentication Requirements	Authorization Entitlements
Responsible Party (non-resident alien)	Refer to IRM 10.10.3, Identity Assurance - Centralized Authentication Policy - Centralizing Identity Proofing for Authentication Across All IRS Channels, PTIN, name, address, DOB	Application status and individual suitability
Responsible Party (foreign national)	Refer to IRM 10.10.3, Identity Assurance - Centralized Authentication Policy - Centralizing Identity Proofing for Authentication Across All IRS Channels, PTIN, name, address, DOB (CC RPVUE for foreign nationals)	Application status and individual suitability
Primary or Alternate Contact	Refer to IRM 10.10.3, Identity Assurance - Centralized Authentication Policy - Centralizing Identity Proofing for Authentication Across All IRS Channels, EIN, title, phone number, e-mail address	General information

- (4) This also includes the protection of computer terminal information. For example, when applicants calling on IRS phone lines inquire about their application and less than 45 days have passed since the AA application was submitted, the employee must advise the applicant to allow more time for processing. If 45 days or more have passed and research shows no record of the application, employees are authorized to disclose to the applicant that we have no record of the application, and they must re-submit their application.
- (5) For questions on disclosure, see IRM 11.3.13, Disclosure of Official Information - Freedom of Information Act (FOIA), refer to IRM 10.5.6, Privacy and Informational use only).

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Note: The Disclosure Help Desk number is for **internal use only** and must not be given to taxpayers.

- (6) Inadvertent unauthorized disclosures must be reported to the Office of Privacy, Governmental Liaison and Disclosure Incident Management Office. See IRM 10.5.4, Privacy and Information Protection, Incident Management Program.

3.21.264.3.3.1
(01-01-2011)

**Disclosure Related to
Acceptance Agent (AA)
/Certifying Acceptance
Agent (CAA)
Applications - Release
of Information**

- (1) The taxpayer's signature on Form W-7 authorizes the IRS to disclose to the AA only information necessary to resolve matters about assignment of an ITIN, including any previously assigned taxpayer identifying numbers.
- (2) The Jurat, penalty of perjury statement, found in the *Sign Here* area of the Form W-7 serves as the authorization to release the information. Do not release other information that is not necessary for the assignment of the ITIN but found on the accompanying tax return or on IDRS.

Exception: If there is an executed Form 2848, Power of Attorney, or Form 8821, Tax Information Authorization, present on the Centralized Authorization File (CAF) file for the ITIN/Form W-7 you are authorized to release information.

- (3) Refer to IRM 3.21.264.3.3, Disclosure Guidelines for Acceptance Agents, above for more information on disclosure.

3.21.264.3.4
(10-11-2018)

**Unauthorized IDRS
Access**

- (1) While working assigned cases, SP employees may come across some accounts that are blocked on IDRS. These accounts can be identified by an IDRS security violation message: **Unauthorized Access to This Account**. Forward the case (Form 8822-B, Form 2553, etc.) to your manager. Managers will notify the local Planning & Analysis Staff who will scan the case and send

the account. Managers will retain the original case in a file awaiting access (can take up to five business days). Once notified access has been granted, the case can be processed following applicable procedures.

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3.21.264.3.5
(11-27-2024)

**External Customer Data
Store (ECDS)**

- (1) External Customer Data Store (ECDS), maintained at the Enterprise Computing Center in Martinsburg, WV, is a database that is used to store, update, and monitor Acceptance Agent application information. The database is also used to store information for other e-Services products as well. There are two ways to access the information:
 - a. The Employee User Portal (EUP) is a web hosting infrastructure. It supports an Intranet portal that allows IRS employees to access AA applications and data. The Business Entitlement Access Request System (BEARS) is used to identify the EUP user roles for managerial approval. View "e-file" application, AVEA (ESRV-APPL-EFILE), is the most selected role associated with application usage. This role only allows view access of the application within the EUP.
 - b. Registered User Portal (RUP) infrastructure gives users the ability to electronically create file and revise Acceptance Agent application(s).
- (2) All applications receive a unique tracking number that can be used as a search criterion for applications on the database. The tracking number shows the year, month, day and time that the application was entered in ECDS.

3.21.264.4
(11-27-2024)
**Acceptance Agent
Defined**

- (1) An Acceptance Agent (AA) is a person (individual or entity) who has signed an agreement with the IRS and is authorized to assist alien individuals and other foreign persons in obtaining an ITIN or Employer Identification Number (EIN) from the IRS. A person acting as an Acceptance Agent does not act as an Agent of the IRS, nor is the person authorized to hold itself out as an Agent of the IRS.
- (2) The role of an AA is to facilitate the application process and the issuance of taxpayer identification numbers to alien individuals and other foreign persons who require an identification number for tax purposes only.

3.21.264.4.1
(11-27-2024)
**Acceptance Agent vs.
Certifying Acceptance
Agent**

- (1) There are two types of Acceptance Agents:
 - Acceptance Agent (AA)
 - Certifying Acceptance Agent (CAA)
- (2) Both are authorized to assist resident alien and non-resident individuals ineligible to receive a Social Security Number (SSN) in obtaining an Individual Taxpayer Identification Number (ITIN) from the IRS.
- (3) The following table identifies responsibilities for both AA and CAA:

Responsibilities	Acceptance Agent (AA)	Certifying Acceptance Agent (CAA)
Conduct interviews with clients either through face to face or video conference (i.e., SKYPE) to determine eligibility for an ITIN.	X	X

Responsibilities	Acceptance Agent (AA)	Certifying Acceptance Agent (CAA)
<p>Review all supporting documentation for an ITIN</p> <p>Note: Substantiate the claim of identity, foreign status, and residency, if applicable.</p>	<p>X</p> <p>Note: AA must have the original identification document in their possession during the interview for review.</p>	<p>X</p> <p>Note: CAA must have the original identification document in their possession during the interview to see security features. CAAs may authenticate all documents for primary and secondary taxpayers except foreign military identification cards. CAAs can only authenticate the passport and birth certificate for dependents. All other dependent documents submitted must be original or certified copies from the issuing agency</p>

Responsibilities	Acceptance Agent (AA)	Certifying Acceptance Agent (CAA)
Prepare an original Form W-7 (COA), Certificate of Accuracy for each application submitted Note: The COA shows the type of supporting identification documentation that was authenticated.		X
Assist with and verify the completeness of the Form W-7	X	X
Forward Form W-7 along with any required original or certified copies by the issuing agency of supporting documentation, and tax return or exception documentation to the IRS for processing and ITIN assignment	X Note: The ITIN assignment letter is sent directly to the taxpayer, not to the AA.	X Note: The assignment letter is sent to both the taxpayer and the CAA.

3.21.264.4.1.1
(11-27-2024)

Designated Telephone Lines

- (1) Acceptance Agents and Certifying Acceptance Agents must follow established guidelines as outlined in their agreement, Instructions for Form W-7, and related IRS publications when submitting Form W-7 applications. Thereafter, once the normal processing time has passed, CAAs may call the designated number in their agreement to inquire about the status.

Note: For all questions about tax returns or tax-related issues they must call one of the following telephone numbers, 800-829-1040 if within the United States or 1-267-941-1000 if outside the United States.

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 11

3.21.264.4.1.2 (01-01-2024) **Acceptance Agent/Certifying Acceptance Agent (AA/CAA) Form W-7 Requirements**

- (1) Acceptance Agents must use the most current revision of Form W-7, Application for IRS Individual Taxpayer Identification Number, which is available on **www.irs.gov**. The AA/CAAs must follow established procedures for completing Form W-7, and attach the required valid U.S. tax return or evidence that they meet one of five exceptions.
- (2) If they wish to use a substitute form other than the original Form W-7, they must first obtain approval from the IRS. Refer them to Pub 1167, General Rules and Specifications for Substitute Form and Schedules, which guides them through preparing an acceptable privately designed and printed or computer-prepared and computer-generated substitute application.

3.21.264.4.1.3 (01-01-2024) **Supporting Identification Documentation for Form W-7**

- (1) All Form W-7, Application for IRS Individual Taxpayer Identification Number, is submitted by an AA or CAA must meet supporting identification documentation requirements by proving identity and foreign status.
- (2) AAs and CAAs must also attach valid exception documentation to prove the applicant has met an exception to the filing of a valid U.S. tax return.
- (3) Form W-7, submitted by a CAA must have a Form W-7 (COA), Certificate of Accuracy, attached with copies of the original or certified copies for the primary, secondary and dependent. The W-7 COA stipulates that to the best of the CAA's knowledge, the applicants supporting identification documentation is authentic and correct.

Note: CAAs cannot authenticate foreign military identification cards for a primary or secondary taxpayer and must submit the original document or certified copy by the issuing agency.

Reminder: A passport and birth certificate are the only two documents CAAs may authenticate for dependents, all other documents for dependents must be original or certified copies (certified by the issuing agency).

3.21.264.4.2 (11-27-2024) **Acceptance Agent Eligibility Requirements**

- (1) Any eligible individual or entity can apply to become an Acceptance Agent. Persons eligible to be an Acceptance Agent include:
 - Financial institutions defined in IRC 265(b)(5)
 - Education Institutions: Colleges or universities which are described in IRC 501(c)(3) and exempt from taxation under IRC 501(a)
 - Federal agencies (as defined in IRC 6402(h))
 - State and local governments, including agencies responsible for vital records
 - Casinos
 - Community-based organizations which are described in Section 501(c)(3) or (d) and exempt from taxation under IRC 501(a)
 - Persons that help taxpayers in the preparation of their tax returns
 - Other persons or categories of persons as authorized by regulations or other guidance of the Secretary of Treasury
- (2) Everyone listed as a responsible party on the application must be at least 18 years of age when application is submitted.
- (3) An Employer Identification Number (EIN) is required.

3.21 International Returns and Documents Analysis

- (4) A Preparer Tax Identification Number (PTIN) is required of all paid tax return preparers. See IRM 3.21.264.4.5, Preparer Tax Identification (PTIN) Requirement, and www.irs.gov/ptin for additional information.
- (5) Except for applications from VITA/TCE partners, all existing CAAs must provide an original certificate of completion from the vendor for the forensic document training course.
- (6) An Exempt Letter is required if the legal entity is Not for Profit.

Exception: Church or Church Controlled Organizations, Educational Institutions, and Financial Institutions.

3.21.264.4.2.1
(11-27-2024)

How to Become An Acceptance Agent

- (1) Applicants must have an IRS e-Services account before starting and submitting an electronic IRS Acceptance Agent application. Applicants can visit IRS.gov for more information about Secure Access Digital Identity (SADI).
- (2) To become an acceptance agent, you must complete and submit an IRS acceptance agent application on behalf of your firm/organization. The process for completing an IRS acceptance agent application consists of the following 4 steps:
 1. Complete the mandatory *ITIN acceptance agent training* **before** submitting your application. Everyone who is listed as a responsible party (RP) on your application must complete the training.
 2. Complete *forensic training* (CAAs only) **before** submitting your application. Everyone who is listed as a RP on your application must complete the training.
 3. Complete the electronic IRS Acceptance Agent Application. Identify individuals in the firm/organization as the Principal, Partner, or Owner of the Business (PPO); Principal Consent (PC); RPs; and Contacts, as needed. All parties identified on your application, excluding contacts, must register with *IRS e-Services* to access the application, complete required fields, acknowledge training completion, and sign respective jurats.
 4. Access the **CAA Documentation Upload Tool** to upload required documentation (i.e., forensic training certificates, professional credentials, citizenship documents, non-profit exemption letter). We recommend uploading immediately after submitting the application.

3.21.264.4.3
(11-27-2024)

Suitability Checks

- (1) Suitability is the process used by the IRS to determine if the firms and individuals listed on applications are appropriate to participate in the IRS Acceptance Agent program.
- (2) The IRS sets suitability standards to screen and monitor applicants to ensure that they keep a high degree of integrity and adhere to the highest professional and ethical standards.
- (3) Suitability checks may include standard background check (Accurant check) and IRS tax compliance check.
- (4) The suitability statuses are Expelled, Failed, In Process, Incomplete, None, None Required, Passed, Re-check, Re-run and Revoked.
- (5) Applicants must submit to suitability checks before being authorized to act as an Acceptance Agent (AA).

- (6) Suitability checks are not conducted on the following:
- Principal
 - Principal Consent
 - Contacts (Primary/Alternate)
 - IRS sponsored Not for Profit organization
- (7) Suitability checks for new applications are normally completed within 45 calendar days of submission if all necessary documentation was provided and processed.
- (8) For initial suitability, applicants that require a suitability check are added to the daily ASAP extract for processing. The program updates the ASAP results with a "Hit" or "No Hit" and provides comments in the file when there are hits. Kansas City Submission Processing Center (KCSPC) Leads will review a case for the hits and assign them to a tax examiner for research and follow up.
- (9) There are several business rules related to initial suitability:
- ASAP - Identity Theft
 - ASAP - Deceased
 - ASAP - Citizenship
 - ASAP - Tax Compliance
 - ASAP - Penalty Assessment
 - SSN Cross-Reference

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3.21.264.4.3.1
(11-27-2024)

**AA Location Business
Rule Eligibility/Suitability
Checks**

- (1) The Eligibility BRs are run first followed by Suitability checks.
- NFP (Verify Not-for-profit)
 - Document Upload
 - Background Check (if not NFP)
- (2) If the Legal Entity selected is Not-for-profit, only the Business Rules will run against the firm and users on the AA Location Application on Application Submission / Resubmission except:
- Background Check [Principal, Partner, or Owner of the Business, RP(s)]
- (3) ESAM will run applicable eligibility/suitability checks against the firm and users on AA Location Applications upon application submission or resubmission. On submission of an AA Location Application, applicant(s) that are listed as a Responsible Official / Principal on an E-FILE Application whose suitability is set to Passed will only require:
- Tax Compliance
 - Penalty Assessment Business Rule
 - RP at Other AA Location
 - Documentation Required
 - DUT Doc Received
- (4) Business rules are as follows and are shown in a predetermined prioritized order as follows:

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- Credentials Needed - triggered when the individual has indicated a professional status of attorney, bank official, CPA, or officer of a publicly owned corporation requiring validation.
 - Present on SDN List – triggered when a potential match is identified with a firm/individual on an application and the SDN list.
 - ASAP-Identity Theft – triggered when an ASAP result is returned for that specific EIN or SSN.
 - ASAP -Z Freeze – triggered when an ASAP result of Z freeze is returned for that specific EIN or SSN.
 - ASAP -T Freeze – triggered when an ASAP result of T freeze is returned for that specific EIN or SSN.
 - Prisoner/Convicts – triggered if the individual's SSN and date of birth match an entry on the Prisoner List.
 - ASAP Deceased – triggered when an ASAP result showing deceased (TC 540) is returned for that specific SSN.
 - ASAP Citizenship – triggered when an ASAP result showing a citizenship code of C, D, E, F or Blank is returned for that specific SSN.
 - ASAP Tax Compliance – triggered when an ASAP result showing a tax compliance issue is returned for that specific EIN or SSN for Initial or Continuous suitability.
 - ASAP Penalty Assessment – triggered when an ASAP result showing a penalty assessment issue is returned for that specific EIN or SSN for Initial or Continual suitability.
 - SSN Cross-Reference – triggered when an ASAP result showing a spousal cross-reference issue is returned for that specific SSN.
 - NFP EFIN – triggered when a Not-for-Profit program is selected except for IRS Sponsored business activities having a valid SIDN.
 - Continuous Suitability - triggered when MF Transcript provides a “Hit” on the TIN.
 - DUT Doc Received - triggered when documents are available for download from the Certifying Acceptance Agent Document Upload Tool (CAA DUT).
- (5) ASAP Suitability Checks cannot be run against Responsible User Portal (RUP) users with an ITIN so the following Business Rules (BRs) would not be run against them.
- ASAP - Identity Theft
 - ASAP – DoD
 - ASAP – Citizenship
 - ASAP - Tax Compliance
 - ASAP - Penalty Assessments

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Note: Business Rule (BR) “Hit” opens Application Case.

3.21.264.4.3.2
(11-27-2024)
**Automated Suitability
Analysis Program
(ASAP)**

- (1) The ASAP program uses predetermined criteria from Master File (MF) to identify acceptance agent’s potential eligibility and IMF/BMF compliance issues.
- (2) The table below illustrates the criteria used in the Automated Suitability Analysis Program (ASAP):

Criteria:	ASAP looks at:
No return posted (IMF/BMF)	
Identity Theft	
Citizenship	

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- (3) ASAP is used for new, reapply and revised applications.
- (4) New issues that did not appear through Business Rule results may be identified through research by the Tax Examiner.
- (5)) Review the comments to see if prior Business Rule issues were identified.

3.21.264.4.3.3
(11-27-2024)
**Automated Suitability
Analysis Program
Results**

- (1) All TINS requiring suitability are sent to Master File (MF) daily.
- (2) Firm and personal suitability status moves to **In Process**.
- (3) MF returns results using ASAP and results are uploaded to the application on the **Business Rule Results** screen of the individual and/or firm.
- (4) If there is no issue on a firm, the suitability status moves from **In Process** to **Pass**.
- (5) If there is no issue on the individual and background check is not required, or credentials are verified, the suitability status will move from **In Process** to **Pass**.
- (6) When a **Business Rule** is identified as **Not Confirmed**, a case is generated in the appropriate workgroup showing the business rule issue. The case is then assigned to an assistor to work.

3.21.264.4.3.4
(11-27-2024)
**Continuous Suitability
Cases from Masterfile**

- (1) A case is generated when specific transactions appear on a tax account that would impact suitability.
- (2) An extract of all TINs subject to suitability in IRS e-file is used to mark the Masterfile account on a biannual basis for IMF and an annual basis for BMF. The system turns this indication on and off. Approved Acceptance Agents are included in this extract.
- (3) Specific criteria used to generate a case for a firm and/or individual for continuous suitability for the Acceptance Agent Program are as follows:

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- Periodic Date of Death
- Prisoner List-Person found on the Prisoner List
- SDN List -Specially Designated Nationals

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(4) Cases are worked following continuous suitability processing procedures.

3.21.264.4.3.5
(11-27-2024)

Continuous Suitability Search

- (1) Once an Acceptance Agent agreement is approved, ESAM runs continuous/ periodic suitability acceptance checks. To search for cases:
 - For the Search by Case Type, **always** select **AA** for the Value.
 - On another row, for the Search By, select "Workgroup for AA", with the Value being checking the box "AA Continuous Acceptance".
 - On another row, for the Search By, select "Case Status", with the Value being checking the "Unassigned" box.
 - On another row, for the Search By, select "Primary Issue", with the Value being the following list in priority order:
 - Date of Death Exists
 - Present on SDN List
 - Prisoner/Convicts
 - Continuous Suitability
 - DUT Document Received
 - EFIN Dropped
- (2) After Case Assignment, from the My Case page, click the Case ID number to Access the Case Overview page (Firm/Person). All the business rule (BR) issues for the case will be listed. You will take the following steps to process each Business Rule (BR):
 - **Date of Death Exists**
Confirm the individual is deceased via IDRS cc INOLES. Once confirmed, go to the Agreement Summary page to confirm that the agreement has not expired. If expired, close out the case with the Explanation being PPO/ RP is deceased. Otherwise, go back to the Application Summary page to determine whether the individual is the PPO or a RP.

Note: To get to the application, you'll click the Associated Application link at the top of page. Then you will click the View icon for the AA application you want to view.

Take the following actions based on who the deceased individual is:
PPO: Leave the following comment in the Application Comments section: PPO is deceased. Terminate the Agreement. Go to the Agreement Summary page. Click the **Action** dropdown button and select **Terminate**. Click ok when the prompt **Are you sure you want to terminate this agreement?** appears.
RP: Leave the following comment in the application comments section: RP (their name) is deceased, removed from application. If they are the only RP listed, RP (their name) is deceased. Only RP listed, terminated the agreement.
If they are not the only RP listed, go to the Authorized User page and delete them from the list. Close out the case with the Explanation being PPO/ RP is deceased.

- **Prisoner/Convicts:**
Perform an Accurant Check on the individual. Leave the following comment in the Application Comments section: Name of Individual, Cont. Suit, Accurant Check, Data found, Passed/failed. If failed, refer the case to ITIN Policy Section (IPS). If passed, close out the case with the Explanation being: Passed background check.
- **Continuous Suitability:**
1. Perform a tax compliance check using IDRS. Based on the results, leave the following comments in the Application Comment section: Cont. Suit. - TCC-B Passed; TCC-I (PPO or RP name), Issue - Tax Form - Tax Period. Close out the case.
- **DUT Document Received:**
Close out the case with the Explanation being "Duplicate BR".

3.21.264.4.4 (11-27-2024) Public Lists of Acceptance Agents

- (1) To be placed on the public list of Acceptance Agents kept on *www.IRS.gov*, the applicant must select **Yes** for the question **do you want your firm/organization contact information on the IRS.gov public website?** This will be an indication to include the organization and location on the Business Operating Environment (BOE) report. RUP could answer no on another AA location application for that EIN. If the applicant does not want the information made available, the applicant must select **No** at the time of submission of their initial application or send a letter on office letterhead to the ITIN Policy Section at the following address:

Internal Revenue Service
ITIN Policy Section
Mail Stop 97-WI
401 W Peachtree St. NW
Atlanta, GA 30308

- (2) Acceptance Agents and Certifying Acceptance Agents may send an e-mail to the ITIN Policy Section or submit an amended Application to Participate in the IRS Acceptance Agent Program along with a statement to add their name to the Public lists.

3.21.264.4.5 (11-27-2024) Preparer Tax Identification (PTIN) Requirements

- (1) A Preparer Tax Identification Number(PTIN) is required of anyone who prepares or assists in the preparation of all or substantially all of any U.S. federal tax return, or claim for refund for compensation. This is regardless of the credential.

Note: Individuals who have an Individual Taxpayer Identification Number (ITIN) are not eligible for a PTIN unless they are foreign persons with a permanent non-U.S. address, and can provide documentation to support that status.

- (2) Except as showed below, all responsible parties listed on the application must include their PTIN.

Exception: CPA or Attorney (or person working directly under), college or university financial institution, gaming industry (casino), federal, state or local agency, VITA, or foreign entity that does not provide tax preparation.

- (3) To research a PTIN use IDRS (CC RPVUE) with the current processing year as showed below:

3.21 International Returns and Documents Analysis

- To research by SSN:
RPVUE YYYYNNN-NN-NNNNP
- To research by PTIN:
RPVUE YYYYPNNNNNNNN P

Note: There is one space between the CC and processing year (YYYY). When re-searching by PTIN there are two spaces after the PTIN (PNNNNNNNN) and the definer code "P"

- (4) Use the following table to determine what action to take when a PTIN is re-searched:

Status	Definition	Action
Applicant	The status assigned to an individual who has submitted an application, however, has yet to complete the process required to be issued a PTIN (e.g., individual has yet to pay their application fee).	Return application as incomplete
Pending	Tax preparer was issued a PTIN but is not qualified to prepare tax returns for the years specified on their PTIN application. At the start of the new calendar year, the pending status is updated to Active or Provisional.	Return application as incomplete. Exception: Process applications received during the PTIN annual renewal period October 1 to December 31.
Active	The status assigned to a PTIN holder who has self-attested to having one of the following credentials: <ul style="list-style-type: none"> • Certified Public Accountant • Attorney or who has one of the following IRS issued credentials: <ul style="list-style-type: none"> • Enrolled Agent • Registered Tax Returned Preparer • Enrolled Retirement Plan Agent • Enrolled Actuary 	Process application
Provisional	The status assigned to a tax preparer who must meet additional steps before becoming Active (e.g., passing a competency test and/or tax compliance check).	Process application

Status	Definition	Action
Withdrawn	The status assigned when an individual was issued a PTIN and later informed the IRS they were not required to obtain one.	If not required to obtain one, they must provide the documentation with the application. If not included with application, return it as incomplete for the documentation.
Expired	The status assigned when a PTIN holder does not renew.	Reject application
Inactive	The status assigned when a PTIN holder who no longer practice requests to be placed in an inactive retirement status.	Reject application
Suspended	The status assigned when the IRS determines a PTIN holder is temporarily not fit to practice.	Reject application
Revoked	The status assigned when the IRS determines a PTIN holder is not fit to practice.	Reject application
Deceased	The status assigned when a PTIN holder is deceased.	Reject application
Expired -DNRW	The status assigned when a PTIN holder never renewed for previous year and does not have any open renewal for current years.	Reject application

Note: PTIN(s) fall under personal suitability. If a Responsible Party's PTIN is expired, voluntarily inactive, suspended, revoked or for a deceased individual, send Letter 4958, Rejection - Suitability for Responsible Party, to notify them they failed their suitability check. Send Letter 4956, Rejection for Individual Suitability - Owner to notify the business owner one of the Responsible Parties on their application failed their suitability check but do not disclose who or why. If the PTIN issue is for a responsible party who is also the principal/partner/owner that signed the application, and they are the only responsible party listed on the application, return the application as incomplete using Letter 4963, Returned for Incomplete Application. Personal suitability is addressed to the individual home address.

(5) Tax Examiners are to add comments in ESAM.

3.21.264.4.6 (11-27-2024) Forensic Document Training (FDTC) Requirements

- (1) All Responsible Parties listed on a CAA application must complete a forensic document training course by an accredited vendor. The training is at the CAAs own expense and must provide the skills to effectively recognize fraudulent documents, particularly passports, driver's licenses, birth certificates, visas, national identification cards, military and US state ID cards. To identify a

3.21 International Returns and Documents Analysis

provider, Tax Examiners must direct applicants to the internet for a vendor. The IRS does not endorse any specific individual or firm.

Exception: CAA applications from VITA partners do not need to submit proof of completion of FDTC. The Stakeholder Partnerships, Education & Communication (SPEC) office will provide a listing of applicants that have taken the FDTC directly to the IPS.

- (2) Only vetted and approved businesses can provide forensic document training. Questionable certificates must be referred to the ITIN Policy Section (IPS) for a determination/decision on their validity.

Note: The FDTC must be original.

- (3) For an amended CAA application adding a new Responsible Party and all new or renewal CAA applications, the original FDTC certificate must be provided with the application.

Note: If original FDTC is not submitted in Certifying Acceptance Agent Document Upload Tool (CAA DUT) research ESAM comments for indication of receipt of original FDTC. If original FDTC not provided, send Letter 4963, Returned for Incomplete Information, to applicant.

- (4) The following certificates are not acceptable:
 - Except for those from the University of West Virginia, any computer-generated certificate.
 - Certificates more than four- years old.
 - Certificate listing more than one Responsible Party. Each Responsible Party must provide their own certificate.
 - Certificate signed by same individual as both the instructor and student.
 - Certificate issued by the firm applying for the program.
 - Facsimile copy.

3.21.264.4.7 (11-27-2024) Electronic Filing Identification Number (EFIN) Status

- (1) EFIN is a six-digit number assigned if the business is an authorized e-file provider. An EFIN is not required.
- (2) After the AA Location Application is in the Complete (Approved) status, ESAM monitors the status of the EFIN.
- (3) If the EFIN has been set to "Dropped", a Firm (Organization) case is created in ESAM.
- (4) If/when a new EFIN is assigned, the Principal, Partner, or Owner of the business / Principal Consent / Tax Examiner will need to add the New EFIN to the Firm Information page on the Completed (Approved) AA Location Application or a Renewal AA Location Application. Since this field is verified on the Firm Information page, there is no need to resubmit the application.

3.21.264.5 (11-27-2024) Acceptance Agent Application

- (1) Applications are accepted year- round (January through December) each year. Applicants must select "New application" when creating an application:
 - Select the "esrv- ESAM- Applications."
 - Select "New Application" from the drop-down and select "AA Application."

- Firm Information screen appears.
- (2) New applications are started by the author who can complete most information on the application. The author cannot answer personal suitability questions or sign the terms of agreement for the Principal and Responsible Parties. In addition, authors cannot submit the application.
 - (3) Prior to processing, check ESAM to ensure the application status is new and not an amended or renewal application. If ESAM reflects an approved agreement:
 - and it expires at the end of the current year, process as a renewal application
 - or it does not expire at the end of the current year, process as an amended application
 - (4) Applications previously returned as incomplete or rejected for a tax compliance issue must be resubmitted within 30 days of the date of the letter.
 - If application is subsequently resubmitted and the issues are still outstanding, reject the application for failing to resolve the issue.
 - If response is received and the issues are resolved, process the application.
- Note:** An application resubmitted or new, received after the 30 days of the date of the letter is considered a new application. Care must be taken to not mistakenly reject a new application on the assumption that is a late response for a Failure to Respond.
- (5) Applicant(s) may contact IPS to request withdrawal from the Acceptance Agent (AA) program. ITIN Policy Section (IPS) will update the status in ESAM and add comments. If the applicant reapplies to participate in the AA program, a new application is required.
 - (6) The TIN and legal name are verified against Masterfile.
 - (7) ESAM will verify that an existing AA Agreement / CAA Agreement for that EIN is not in the Suspended status. If the AA Agreement / CAA Agreement is in the "Suspended" status, new AA Location Application can't be created and ESAM displays the error: "Previous Acceptance Agent Application was Suspended".

3.21.264.5.1
(11-27-2024)
Firm Information

- (1) The Firm's Author or Principal, Partner, or Owner of the business will enter their Firm's information. All information indicated with an asterisk is required.
- (2) The AA Company, AA Company Application(s) and AA Location Application(s) are each identified by a unique combination of an Organization's EIN, Firm/ Organization Legal Name*, and Doing Business as, as well as (optionally) an EFIN, and a Physical Location and Mailing Address (using the Country, the first 5 characters from Address Line 1, the Province/State/U.S. Territory, City, and Postal Code). Multiple AA Location Applications can be created under an AA Company Application. The first AA Location Application generated will populate the AA Company and AA Company Application.

Field Name	Data Type	Value	Required	Condition	Validation	Actions
Type of Acceptance Agent	Drop-down	Select: Acceptance Agent/Certifying Acceptance Agent	Yes	CAA requires the upload of the Forensic Document Training Certificate via DUT	Yes	Type of Acceptance Agent field is permanently disabled (read-only) on a successful application submission
Approved Acceptance Agent Type	Drop-down	Select: Acceptance Agent/Certifying Acceptance Agent	Yes	EUP Only	Can not be CAA when Type of Acceptance Agent is AA	When the AA Company Application is Approved, this value will be set the same as Type of Acceptance Agent. Locked for RUP, open for EUP

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 23

Field Name	Data Type	Value	Required	Condition	Validation	Actions
Organization Status	Drop-down	<ul style="list-style-type: none"> VITA Casino Corporation Church or Church Controlled Organization Educational Institution Financial Institution Federal Government Agency State Government Agency Local Government Agency Military Organization Limited Liability Corporation (LLC) Partnership Sole Proprietorship Other 	Yes	Default (select)		Select Corporation: Question: "Is this a Publicly Held Corporation?" with radio buttons "Yes" and "No" will appear. Selecting "Yes" determines requirement for uploading a "Publicly Held Corporation Credential" for every RP via DUT. Locked on successful save.
Other Brief Explanation	Text		Yes (if "Other" is selected)	Grayed out text "Please insert a brief explanation that best describes the organization status" 35 characters max	When "Other" is selected, a case will be opened to review the write-in Organization Status	Selecting Other will add Supporting Information to an open Application case. Locked on successful save.

Field Name	Data Type	Value	Required	Condition	Validation	Actions
Is this a Publicly Held Corporation	Drop-down	Select: Yes/No	Yes (if Corporation is selected) a case will be opened to obtain the "Publicly Held Corporation Credential"	Grayed out text "Select"	Required Field	Locked on successful save.
SIDN	Text		Yes (if VITA is selected)	Format: 9 alpha numeric	Required Field Verify "S" followed by 8 digits	Locked on successful save.
Legal Entity	Drop-down	For-profit / Not-for-profit	Yes	Default Blank (Selecting Not-for-profit requires the Organization to submit a "Not-for-profit organization exemption letter" via DUT)	Required Field	
EIN	Text		Yes	9-digits	Required Field	Locked on successful save.
Firm/Organization Legal Name	Text		Yes	40 characters	Required Field	

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 25

Field Name	Data Type	Value	Required	Condition	Validation	Actions
Doing Business As	Text		No	40 characters (When not entered, system will populate Firm Legal Name as DBA Name)		
EFIN	Text			6-digits	Required Field (based on Organization Status) EFIN Check: ESAM will verify the EIN is associated with an EFIN (an e-File app) and will match the EFIN with (partial) Business Address (Physical Location) and Mailing Address	Locked on successful submission
Business Telephone Number	Drop-down/ Text	Country Code will default to "001 - United States/ Canada"	Yes	20 characters	Required Field	Locked on successful save
Business Fax Number	Drop-down/ Text	Country Code will default to "001 - United States/ Canada"		20 characters	Required Field	Locked on successful save

Field Name	Data Type	Value	Required	Condition	Validation	Actions
Business Address (Physical Location)	Drop-down/Text	"Post office box (P.O. Box) is not permitted as part of the Business Address (Physical Location)"	Yes	36 characters, City (30 characters, Postal Code (10 digits)	Required Field	Locked on successful save
Mailing Address (Is your mailing address different from your Business Address?)	Drop-down/Text		Yes		Required Field	
Business Email Address	Text		Yes	Valid email address up to 70 characters allowed	Required Field Format: Existing format for Email Addresses	The Email field is permanently disabled (read-only) on successful application submission
Does the business provide tax related services year-round?*	Drop-down	Yes, No	Yes	Default	Required Field	Only VITA can answer No . Error: Your Organization Status must provide tax related services year-round. Locked upon successful submit.
How many Forms W-7 applications does the business plan to submit within a 12-month calendar period?			Yes	6 digits	Required Field	RUP enters an integer less than 5 and clicks Save or Continue, creates a case. Locked upon successful submit.

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 27

Field Name	Data Type	Value	Required	Condition	Validation	Actions
Identify the activities performed by you or your organization (tax preparation, University, etc.) as well as the type of customers that you will service (foreign investors, foreign students, etc.) to validate your request for Acceptance Agent status*			Yes	Up to 100 Characters	Required Field	Locked upon successful submit
Do you want to be included on the published list of Acceptance Agents located on the IRS website?*	Drop-down	Yes, No	Yes	Default	Required Field	

- (3) The system defaults the answer to “Yes” for the question “Do you want your firm/organization contact information on the IRS.gov public website?” If the applicant does not want the information made available, the firm must select “No”.
- (4) The applicant may provide a mailing address or year-round address, if necessary. This information will only be necessary if the applicant states they have a mailing address different from the physical address and/or they are not open 12 months of the year.
- (5) Once the information is entered in ESAM, it can either be saved or continue to be processed. If saved, the AA Location Application is considered created and not yet submitted.
- (6) Each field is permanently disabled (read only) after a successful saved except for:
 - Type of Acceptance Agent
 - Firm/Organization Legal Name
 - Doing Business As (Trade/Company Name)
 - EFIN

- Business Phone/Fax (except for the Country Code) and Email
- Business and Mailing addresses (except for the Country)
- Additional Information

3.21.264.5.2
(11-27-2024)

Authorized Users

- (1) Acceptance Agent Principal, Partner, or Owner of the business (PPO) or authors must input "Authorized Users" on the application. At a minimum, a Principal, Partner, or Owner of the business (PPO), along with a Responsible Party (RP) and Primary Contact are required. Available users for the Acceptance Agent applications are:
 - **Author:** refers to the Registered User Porter (RUP) who creates a new AA Location Application
 - **Principal, Partner, or Owner of the Business:** For entities with shares of interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, that individual is (a) the "principal" officer if the business is a corporation, (b) a general "partner", if a partnership, (c) the "owner" of an entity that is disregarded as separate from its owner, or (d) a grantor, owner or trustor, if a trust. For all other entities, it is the person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage or direct the entity and the disposition of its funds and assets. The Principal, Partner or Owner of the Business is the named individual with responsibility and authority for the entity. They may also designate a Principal Consent(s) who will have similar authority for all locations. Designating a Principal Consent is optional.
 - **Responsible Party:** This person is designated by the Principal, Partner, or Owner of the Business (or Principal Consent) is the only individual(s), other than the principal, partner or owner (if also listed as a Responsible Party), who has authority to sign Form W-7, Application for IRS Individual Taxpayer Identification Number (Acceptance Agents' Use Only section), Form W-7 (COA), Certificate of Accuracy for IRS Individual Taxpayer Identification Number, and the Jurat on this application. Each business location, as represented by a single Acceptance Agent (AA) application, is permitted to select up to ten Responsible Parties.
 - **Principal Consent:** The individual with similar authorities as the Principal, Partner, or Owner of the business including adding or modifying Responsible Parties and submission/resubmission of applications and signing the jurat on behalf of the Principal, Partner, or Owner. This individual cannot be the Principal, Partner, or Owner of the Business, Responsible Party (RP), Primary Contact, or Alternate Contact on this application.
 - **Primary Contact:** The person who will be available daily to answer IRS questions about this application and any processing issues throughout the year. This is also the person that has been authorized by the business to contact the ITIN Operations to inquire about the status of W-7 applications.
 - **Alternate Contact:** A person who the IRS may talk to if the Primary Contact is unavailable. This is also the person (or people) that have been authorized by the business to contact the ITIN Operations to inquire about the status of W-7 applications.

- (2) When selecting each user, a pop-up menu will appear. All information shown with an * is required. After the User's information is entered, the save button is selected.
- (3) The User selected will affect the Pop-Up title and which fields are displayed in the rest of the window.
- (4) When saved, lookup finds the PTIN associated with the TIN and saves the information (if available and available); For these required organizations an error will display if not available (cannot save):
 - VITA
 - Corporation
 - Limited Liability Corporation (LLC)
 - Partnership
 - Sole Proprietorship

Note: Error Message: An Active PTIN is required. Home address is required for Responsible Party(s) users.

- (5) From the main Authorized User page, if any edits are needed for a saved user, they will select the edit button. On a successful save, certain fields are locked depending on which user's information is being edited:
 - Social Security Number (SSN) or ITIN
 - Date of Birth
 - U.S. Citizen

Note: Edits can be made to all other fields, if necessary.

3.21.264.5.2.1 (11-27-2024) **Authorities for Authorized User**

- (1) User authorities for the Authorized User Page includes:
 - Only the Author and EUP can add the Principal, Partner, or Owner of the business
 - Only the Author, EUP, and Principal, Partner, or Owner of the business and Principal Consent can add Responsible Party, Alternate Contact and Primary Contact
 - The Principal Consent can only view and edit their own entry on the Authorized User page
 - The Responsible Party can only view their own entry on the Authorized User page and cannot add user

3.21.264.5.3 (11-27-2024) **Application Summary**

- (1) The Application Summary displays the summary for the Firm's Information and Users that are added to the Acceptance Agent application. The following items are listed on the Application Summary page:
 - Acceptance Agent Type
 - Firm Suitability Status
 - Update Firm Suitability Answers
 - Authorized Users
 - Jurat and Personal Information
 - Person Suitability Answers & Jurat Signature
 - Jurat Status/Jurat Accepted Date

- Professional Status: None Submitted, Pending, Validated, Expired
- Suitability Status
- Office Code

3.21.264.5.4

(11-27-2024)

**Personal Credentials for
Principal and
Responsible Party**

- (1) Each Principal and Responsible Party must enter professional status information. Credential individuals who require verification of Professional Status can upload the documentation on the Certifying Acceptance Agent Document Upload Tool (CAA DUT). The application tracking number must be included with the documentation.
- (2) From the Jurat and Personal Information section on the Application Summary page, there is a Personal Credentials link under the Professional Status column. The authorized user will select the Add Credential drop down to add the professional credentials. The drop down has the following sections:

Professional Status	State	License No.	Expiration Date	Professional Credentials
Attorney	By State	Law License Number	Provided by Registered User Portal (RUP)	Law License from State Bar
Certified Public Accountant	By State	CPA License Number	Provided by Registered User Portal (RUP)	CPA License
Enrolled Agent	N/A	Enrolled Agent Number	N/A	N/A
ERO	N/A	N/A	N/A	N/A
Tax Preparer	N/A	PTIN	December 31st of the Current Year	N/A

- **CPA, Attorney or Other:** An additional pop-up appears for the user to enter the addition information.
- **Enrolled Agent:** The system checks to see if the user has an Enrolled Agent number. If they do, it is displayed in the table. If they do not, the following message will appear "Missing Enrolled Agent Number. Our records indicate you do not have an Enrolled Agent Number."
- **Electronic Return Originator:** The system checks to see if the person is associated with the EFIN entered on the application. If so, it will be displayed in the table. If not, the following message will appear: "The Responsible Party is not an ERO on an E-File Application that is an Electronic Return Originator (ERO)."
- **Tax Preparer:** If the Organization Status is Corporation, Limited Liability Corporation (LLC), Partnership or Sole Proprietorship that is **NOT** Not-for-Profit, the system checks to see if the user has a Preparer Tax Identification Number (PTIN). If so, it will be displayed in the table. If not, the following message appears: "Missing PTIN. Our records indicate you do not have a PTIN."

Note: All other organizations will not receive an error if the individual does not have a PTIN.

- (3) Selection of Tax Preparer, ERO, or Enrolled Agent will not generate a Pop-Up. When CPA, Attorney or Other is selected from the Add Credential drop-down, an additional pop-up appears for the following information to be entered:
- Each Responsible Party must select at least one Professional Status unless the Organization Status is VITA.
 - The Profession field will be pre-populated with either CPA, Attorney, or Other.
 - Select the state and license number for CPA and Attorney.
 - If Expire is selected on the drop-down menu, then the user needs to enter an expiration date.
 - If Other is selected, then they are required to enter a brief explanation about it.
 - An officer of a publicly owned corporation needs to submit proof on corporate letterhead which carries their name as an officer, the stock symbol, the exchange where listed and the name under which the stock is traded for the individuals listed as Principal and/or Responsible Party
- (4) Only one valid Professional Credential is required. If multiple Professional Credentials are listed, only one needs to be validated. Follow this tier to determine which credentials need validation:
- If Enrolled Agent (EA) or ERO is listed, then no further validation is needed.
 - If one or a combination of the following are listed, then an **Accurint Check** is needed:
Tax Preparer
Attorney
CPA
Other
 - If one or a combination of the following are listed, then Proof of Professional Status (POPS) is also needed: Attorney, CPA, Other.
- (5) If proof of their professional status is needed (i.e., CPA, Attorney) you will need to verify the expiration entered in ESAM matches what is on the document provided. Edit any entries that do not reflect what is on the document.
- (6) If the Professional Status column shows **Pending** as the status, you will have to update the validation status for at least one of the credentials that was added. To do so:
- select the **SSN** link of the Responsible Party (RP).
 - This will bring you to the Personal Credential Result(s) page. Select the Edit icon for one of the Professional Type(s) who Validation Status is Pending.
- Note:** Sometimes the Validation Status may show Passed, but the Last Updated date will be years ago. You will still need to select the Edit Icon and update the Professional Status to Validated.
- This will bring up the “Edit Verified Credential” page. Select the applicable required answer for each field shown based on the results of your verification.

License or Bonded: (Yes, No, Not Applicable)

State Where License or Bonded: (Select the State where the RP received their license for their personal credential)

Professional Validation Status: (Pending, Passed, Failed)

Professional Validation Status Date: (Enter the date you are validating the credential)

Status as of Effective Date: (Active, Inactive)

Note: If the Professional Validation Status is Passed, select Active, if Failed, select Inactive.

Comments: (Enter Validated).

Select **Save** once you are done.

Note: Do Not update the status for any credentials you did not validate. Leave as Pending unless it is the only personal credential that was added.

3.21.264.5.5
(11-27-2024)

Firm/Organization Suitability Questions

- (1) There are two firm suitability questions that the user must answer.
 - Has the firm been convicted of a felony in the last 10 years? If “Yes”, provide explanation.
 - Is the firm current with its business taxes, including any corporate and employment tax obligations? If “No”, provide explanation.

3.21.264.5.6
(11-27-2024)

Personal Suitability Questions, Training Certification Statement, Privacy Act and Jurat

- (1) From the Jurat and Personal Information section on the Application Summary page, there is a Person Suitability Answers & Jurat Signature link under the Person Suitability Answers & Jurat Signature column.
- (2) No defaults are set for the suitability questions, this ensures that the user answers each question.
- (3) Each Principal and Responsible Party must respond to the three suitability questions:
 - Have you been convicted of a felony in the last 10 years? If “yes”, provide explanation.
 - Are you currently incarcerated or have you been incarcerated in a federal or state prison during the last two years? If “yes”, provide an explanation including the date of release if applicable.
 - Are you current with your individual and business taxes, including any corporate, and employment tax obligations? If “no”, provide explanation.

Note: The system does not require Responsible Party on Not-for-Profit applications to complete the suitability questions.
- (4) The Registered User Porter (RUP) is required to check the checkbox, enter their PIN, and click Save.
- (5) Whenever the Principal, Partner, Owner of the business selects the Update Firm Suitability questions, they must answer the questions on the initial AA Location Application.

Note: Only the Principal, Partner, Owner of the business can access these questions. The questions are answered once on the first AA Location Appli-

cation / Renewal AA Location application and are locked for any subsequent AA Location/Renewal AA Location applications.

3.21.264.5.7
(11-27-2024)
**Submission of
Acceptance Agent
Application**

- (1) Once the user selects Continue from the Application Summary page the next page is the Application Submission. The Initial AA Location Applications can only be submitted by the Principal, Partner, or Owner of the business. The Principal, Partner, or Owner of the business (PPO) must read the Jurat, check the box indicating they accept the terms, enter in their PIN, and then click submit. The Principal Consent may submit subsequent AA Location Applications.
- (2) ESAM validates the Principal, Partner, or Owner of the business, each Principal Consent and each Responsible Party and generates an error for each failed validation. If required fields are missing or incomplete, an error message identifying the missing information will be displayed that links to the issues needing correction.
- (3) Once the application is submitted, the confirmation page is generated. A tracking number is created, which can be used to track the status of the application.
- (4) A Customer ID is created, which is used to upload their required documents onto the CAA Document Upload Tool (CAA DUT).
- (5) Selecting OK, will take you to the Application Summary page.

3.21.264.5.8
(11-27-2024)
**ESAM Acceptance Agent
Application Statuses**

- (1) When an application is submitted, the application status will default to **Submitted Pending Documents** except for **Not-for-Profit** applications. When necessary documentation is processed, credentials verified populated, the application status will systematically update to the next status.
- (2) Statuses, shown on the **Application Summary** screen are:
 - **"Saved"**: The AA Location Application (or the Renewal AA Location Application) has been created but not yet submitted. The Principal, Partner, or Owner of the business and at least one RP and one Primary Contact must be on the AA Location Application.

Note: Applications that have not been submitted and remain in Saved status for 90 days are automatically updated to Deleted status.
 - **"Submitted Pending Documents"**: All RPs and the Principal, Partner, or Owner of the business (or Principal Consent) have signed the Jurat, and the AA Location Application (or the Renewal AA Location Application) is submitted. Selections in the AA Location Application require documentation to be reviewed by the Tax Examiner, so the status will change to Submitted Pending Docs and an Application Case will be opened.
 - **"Submitted New"**: All RPs and the Principal, Partner, or Owner of the business (or Principal Consent) have signed the Jurat, and the AA Location Application is submitted. If the application has never been approved before, the status changes to Submitted New.

3.21 International Returns and Documents Analysis

Note: If a case is opened for any acceptance criteria hits, the app remains in this status until case is worked/reviewed to completion.

- When the application is submitted, the system displays the status **Submitted Pending Documents** on a **For Profit** Application and **Submitted New** on a **Not-for-Profit** Application.
- **“Submitted Revise”**: All RPs and the principal, Partner, or Owner of the business (or Principal Consent) have signed the Jurat, and the AA Location application is submitted. If the application has been approved previously, the status will change to “Submission Revise”.

Note: If a case is opened for any acceptance criteria hits, the app remains in this status until case is worked/reviewed to completion

- **“Submitted Reapply”**: All RPs and the Principal, Partner, or Owner of the business (or Principal Consent) have signed the Jurat, and the Renewal AA Location Application is submitted. If the Renewal AA Location Application has never been approved before, the status changes to Submitted Reapply.
- **“Completed (Approved)”**: Application has been submitted, the Organization eligible and all RPs are suitable with valid Credentials and the AA Agreement is signed.
- **“Completed (Rejected)”**: Application has been submitted, the Organization is eligible, and all RPs are not eligible / suitable with invalid credentials.

Note: All the RPs on a new AA Location Application did not pass suitability. AA Location Application was not Completed (Approved).

- **“Resubmission Required”**: Application was previously Submitted in Review (EUP), Suspended (EUP), or in Application Renewal (automated) and must be resubmitted (with possible RUP updates). If an individual is added, the application status moves to **Resubmission Required**. If the user resubmits the application and documents are needed; the application status moves from **Resubmission Required** to **Submitted Pending Documents**.
- **Withdrawn**: Registered User Portal (RUP) (Principal, Partner, or Owner of the business) requests to “Withdraw the AA Application” and Tax Examiner carries out the Withdrawal of the Location Application or Company Application.

Note: RUP users can no longer access the AA Location Application. ESAM automatically updates Agreement status to Inactive on the app (location).

- **“Deleted”**: Application was in Saved status without being submitted for 90 days (automatically deleted by system) or was manually deleted by EUP user.

Note: A Deleted application CANNOT be undeleted by a tax examiner. RUP users can no longer access the AA Location Application when the app is in the Deleted status.

- If documents are not required or the suitability is in **Pass** or not required, the application status will move to **Submitted Revised**.

- (3) If there are no pending documents and no suitability issues associated with a submitted application, ESAM will systematically pass the firm and personal

suitability, change the provider status(s) to “accepted”, move application status to “completed” and generate the AA agreement.

- (4) If the application is new and has been pending documents for 45 days, the application status will move to **Deleted** on the following day.

Note: The Application status can be manually updated from “Deleted” to “Save” allowing resubmission once the documents are received.

3.21.264.5.9
(11-27-2024)

Certifying Acceptance Agent Document Upload Tool

- (1) The CAA DUT is the platform that is used by IRS employees and Acceptance Agent (AA) applicants. AA applicants use the DUT to upload and submit their credentials (i.e., forensic document training certificate, green card (citizenship documents), Professional Credentials, Non-Profit Exemption letter, etc.) through the CAA DUT. Employees will check the CAA DUT often for receipt of files/documents.
- (2) The CAA DUT consist of three paths:
- Path 1: **Create Form 13551**: (used by Foreign nationals without an SSN) to complete, review and print Form 13551.
 - Path 2: **Upload Complete Application**: (used by Foreign nationals without an SSN) to upload their signed Form 13551 and required documents.
 - Path 3: **Upload Required Documents/Respond to IRS Notice**: (used by non-foreign participants) to upload their required documents or to respond to an IRS notice about a previously submitted application.
- (3) The applicant will enter their unique Customer ID, Legal business Name (as it appears on their application), and Employer Identification Number in the applicable fields, then click Next.
- (4) The applicant must follow the steps provided to upload their document, and then click Submit when they are finished. If their upload is successful, they will see an acknowledgement page which means their documents have been submitted for review.
- (5) Once an application has been submitted, the system reviews it daily for pending documentation up to 45 days. If documentation is received and additional suitability research is required, a case is generated for review.
- (6) Foreign nationals without an SSN must submit their entire AA package through the CAA DUT. Leads retrieve the package and enter the information into ESAM.

3.21.264.5.9.1
(11-27-2024)

CAA Document Upload Tool Admin

- (1) Any cases with the business Rule **Documentation Required** will require you to access the CAA DUT Admin to retrieve the documents. To access go to **CAA DUT Admin**.
- On the landing page, click the **Correspondence** tab. You will filter for the documents by EIN, User ID (UID/ Case ID) or the Submission date.
 - This will bring up the documents that have been uploaded by the Firm/ Organization.

3.21 International Returns and Documents Analysis

- Click the Download button to view the documents(s). Click “Yes” when prompted to download the document(s), then click either “Cancel” or the “X” once the download is complete.

Note: If you Archive the documents, they will be removed from the list. You will have to go to the Archive list to retrieve them if you need to download them again.

Caution: Some applicants will upload their documents from the wrong path on the DUT. Until further notice, any cases that show “Documentation Required”, but do not show “DUT Document Received”, will require a search using the “New Applications” tab on the DUT.

- You can filter by the EIN and download the documents following the same steps above.

3.21.264.5.10
(11-27-2024)

Applications from Volunteer Income Tax (VITA) Partners

- Tax Examiners process applications from Volunteer Income Tax Assistance (VITA) must verify that each responsible party has completed forensic document training. CAA applications from VITA partners do not need to submit proof of completion of FDTC. The Stakeholder Partnerships, Education & Communication (SPEC) office will provide a listing of applicants that have taken the FDTC directly to the IPS.
- Each responsible party listed on the AA application must acknowledge completion of the mandatory Acceptance Agent training when they sign their respective jurat.
- The VITA business activity is systematically validated through ESAM. Not for Profit business activities default the application status to **Submitted New** and generates a case with a business rule of NFP.
- New applications from a VITA partner operated by a nonprofit organization must submit a copy of the organization’s IRS exemption letter via the Certifying Acceptance Agent Document Upload Tool (CAA DUT).
- For the Organization Status **VITA**, the Firm and each Authorized User is only required to pass their suitability and provide Citizenship documentation (if applicable). These applications are exempt from the background check unless a “Yes” response is provided to the question “Have you ever been convicted of a felony in the last 10 years?”

3.21.264.5.11
(11-27-2024)

Renewal Application Processing

- Acceptance Agent Agreements remain in effect through December 31st of the fourth calendar year after approval. Thereafter the agreement is expired. To avoid a lapse in status, the Principal, Partner, or Owner of the business (or Principal Consent) will have access to create Renewal AA Applications that can be submitted at any time before December 31st (of the expiring year).
- On January 1st of the 4th year (the first day of the expiring year), ESAM will expire all Professional Credentials for every Responsible Party on every Complete (Approved) AA Location Applications under the Current Approved Agreement that is in the expiring year.

Note: This does not affect the RPs suitability under the Current Approved Agreement.

Note: During the expiring year any Complete (Approved) AA Location Applications whose status changes to Resubmission Required and subsequently Submitted Pending Docs, all Responsible Parties (existing and new) on that Location Application will need to provide new Professional Credentials for those locations to be resubmitted.

- (3) The Renewal process is very similar to the New Application process. After PPO sign into e-Services, select their application from the personality level page, and click continue from the ESAM landing page, they'll be directed back to the Agreement Summary page. A warning message and option to renew the agreement is displayed. They must click the **Renew** button to renew their agreement.
- (4) PPO will fill out the renewal AA Location application form the same way as the New Application. The Renewal AA Location Application will be pre-filled with data from the AA Company and AA company Application but will have no other data from the previous AA Location Application(s). The Agreement Type will show as **Renewal**. They will add the Principal, Partner and Owner of the business, Responsible Party(s) and the Primary Contact. Answer the Personal Suitability questions, sign the Jurat and add Professional Credentials for the Responsible Party.
- (5) Once the renewal AA Location application is submitted, a new tracking number is generated.
- (6) After submission of the first renewal location application:
 - A renewal agreement is generated, and its status is Submitted.
 - The 5-day time-out for signing and approving the renewal agreement starts.

Note: This is a systematic safeguard to mitigate the risk to continuity of operations at previously approved locations.

 - The renewal location application begins to process through the workflow.
 - The current agreement status is still Approved.
 - The location applications associated with the current agreement statuses are still in Resubmission Required.
 - The warning message to renew the application is no longer displayed.
- (7) During the 5-day time-out period the Authors (Principal, Partner, Owner of the business, or Principal Consent) will continue to create however many additional locations required for the firm. They will navigate to the Renewal Agreement Summary and select Add Location from the Action drop down button.
 - There is no change to the current agreement or location application statuses.
 - There is no change to the renewal agreement status.
 - The additional location applications process through workflow as they are submitted. New tracking numbers are generated for each location application, and they can be viewed on the renewal Agreement Summary page.

3.21 International Returns and Documents Analysis

3.21.264.5.12
(11-27-2024)

Amended Application Processing

- (1) Accept and process amended applications year-round. Applicant must revise the application if there is any change to the following information:
 - Individuals on the application
 - Address, telephone number or e-mail address
 - Business Name Change

Note: A change to the firm business type and EIN requires a new application.
- (2) Applicants must submit a revised/amended application, electronically signed by a Principal, Responsible Party, or a user who has been given the authority to make changes to an application if:
 - There is a change to the Principal or Responsible Party such as adding an individual, removing an individual or changing information concerning a current individual.

Note: Only a Principal or Principal Consent may add or remove a responsible party.

3.21.264.5.13
(11-27-2024)

Applications Requiring Resubmission

- (1) Approved AA Location Applications in the Completed (Approved) status must be resubmitted after any of the following types of changes are made.
- (2) EUP or RUP adds a Responsible Party:
 - On resubmission, the PPO or Owner of the business and all added RP(s) are required to sign the Jurat for submission.
 - The Application submission validators will be run against the Firm, the Principal, Partner, or Owner of the business and all Responsible Parties.
 - After submission, Eligibility business rules and Suitability business rules will be run only against the Responsible Party that were added to the AA Location Application just prior to resubmission (not the organization, Principal, Partner, or Owner of the business, nor responsible parties that have previously passed eligibility and suitability business rules.
- (3) EUP replaces the Principal, Partner, or Owner of the business:
 - On resubmission the Principal, Partner, or Owner of the business (or the EUP on behalf of the Principal, Partner, or Owner of the business) is required to sign the Jurat for submission.
 - The Application submission validators will be run against the Firm, the Principal, Partner, or Owner of the business and all Responsible Parties.
 - After submission, Eligibility business rules and Suitability business rules will be run against the new Principal, Partner, or Owner of the business.
- (4) EUP or RUP removes and replaces the Professional Status of a Responsible Party, (unless the Organization Status is VITA).
 - On resubmission, the Principal, Partner, or Owner of the business and all added RP(s) are required to sign the Jurat for submission.
 - The Application submission validators will be run against the Firm, the Principal, Partner, or Owner of the business and all Responsible Parties.
 - After submission, Eligibility business rules and Suitability business rules will be run only against the Responsible Party (Parties) whose Professional Status was deleted and replaced on the AA Location Application

just prior to resubmission (not the organization, Principal, Partner, or Owner of the business, nor responsible parties that have previously passed eligibility and suitability business rules)

3.21.264.5.14
(11-27-2024)
Reapply Application

- (1) A **Reapply** application is for an applicant that has been denied participation and has resolved the issue and/or met the eligibility date. The suspension period and eligibility date are determined by the level of infraction resulted from a compliance review.

- (2) Applicants may reapply when the suspension period is completed.

Note: Research application comments, summary page, comments, to determine if the applicant is eligible to reapply.

- (3) Once a “Reapply” application is submitted:

- The application status will update from “Complete” to “Submitted Pending Documents”.
- New professional status information for individuals is required.
- The system verifies the receipt of the professional status information validation. The application status moves from “Submitted Pending Documents” to “Submitted Reapply”.
- The application is systematically processed for suitability and treated as a new application.

3.21.264.5.15
(11-27-2024)
Foreign Acceptance Agent Application Processing

- (1) Some foreign participants may have SSNs. These individuals typically were assigned the SSN while they were in the U.S. to attend college or working for a U.S. based company. For a Responsible Party to continue using their SSN, their legal status must be up to date and valid.
- (2) If a RP is no longer a U.S. citizen, send letter 4963C, *Returned for Incomplete Application* requesting citizenship documents. Take the following actions based on their response:

- If they confirm their legal status has expired, then reassign the case to the lead. They will take the necessary steps (i.e., delete, reinput, etc.) to process the application as a foreign participant (without their SSN).
- If they do not respond or confirm their legal status, inform IPS.

Note: Do not reject the application.

- (3) If the Principal, Partner, or Owner of the business does not have a TIN (SSN or ITIN) they must submit their Form 13551, *Application to Participate in the IRS Acceptance Agent Program*, through the Certifying Acceptance Agent Document Upload Tool (CAA DUT). Once applications are received, they are worked on a first in first out basis. The applications are worked by the lead tax examiner in KCSPC. This includes identifying all parties on the application such as the Principal, Partner, or Owner of the business, Responsible Parties, and organization contacts. Principal Consents cannot be added to a Foreign Acceptance Agent application. In addition to identifying all parties on the application, the tax examiner will also:

3.21 International Returns and Documents Analysis

- a. complete the Personal Suitability questions for both the firm and any individuals listed as responsible party
 - b. confirm the Training Certificate Statement for ITIN Acceptance Agents,
 - c. accept the paperwork Reduction Act notice and
 - d. accept and sign all applicable Jurats
- (4) The AA Leads will access the CAA DUT Admin:
 - Under New Applications filter for the documents by either AA EIN or Submission date.
 - This will bring up the documents that have been uploaded by the Firm/Organization to view and download.
- (5) Once you have retrieved the documents from the CAA DUT Admin, input the Form 13551 on ESAM::
 - Select Acceptance Agent Application from the New Application dropdown button.
 - Enter the firm information (i.e., Firm/Organization Legal Name, EIN, business address, etc.) and proceed to Authorized Users section.
 - Enter each of the applicant's Authorized Users. At a minimum, a Principal, Partner, or Owner of the business (PPO), a Responsible Party (RP) and Primary Contact are required.

Note: The user (organization role) selected will affect the pop-up title and which fields are displayed.
 - Continue to the Application Summary and review all information. In the Firm section, go to the Update Firm Suitability Answers link, enter the applicant's answer to each question and save.
- (6) On the Application Summary page, in the Jurat & Personal Information section, there is a Personal Credentials link for each RP listed. It is used to add each RP's required professional status and credential, if applicable.
 - Select the link, which will bring up a pop-up of the RP's personal credentials page.

Note: The Professional Credentials section could contain credentials from other application types (i.e., e-file) that are not applicable to the Acceptance Agent application, but you will not be able to edit or delete them.
 - Enter the professional status of each RP listed on the Form 13551 unless already shown and validated.
 - Click the Add Credential dropdown button to select and add each status and credential, if applicable.
 - Each RP must have at least one professional status unless the organization status is VITA.
 - For **ERO**, the system will validate whether they qualify for the status. If they do, the status will be added to their professional credentials list. If not, an error message will appear.
 - For Credentials **Tax Preparer**, you will have to select "Other" and then enter "Tax Preparer- (their PTIN Number)".
 - Once their suitability is established, you will select it to get to the Personal Suitability Status page.

- You will then select the Professional Credentials Results link towards the top, which will bring you to the Personal Professional Credentials Result(s) page.
 - For the Credentials **Enrolled Agent**, you will click the Add EA Verified Credential. It will bring up a pop-up, which you will add the EA number and leave a comment on whether it is valid.
 - When **Attorney, CPA, or Other** is selected, an additional pop-up will appear of the professional status selected. Enter the required information and click **Save**.
 - In the Jurat & Personal Information section, there is a Person Suitability Answers and Jurat Signature link for each RP:
Click the link, which will bring up a pop-up.
Input the RP's answers to each suitability question.
Select the applicable determination based on their answers (Signed, Pending, Declined) and save and submit the information.
- (7) An unassigned case is then created. Assign the case to the same AA Lead who submitted it. After you have closed the case, and the status has been updated to **Pending Agreement Signature**, you will need to sign on behalf of the PPO. From the Application Summary page of the application:
- Select View Agreement. This will direct you to the Agreement Summary page.
 - From the Action dropdown, select Sign Agreement.
 - A new case will be created under workgroup "AA Agreement-CAA Agreement".
 - Follow the same instructions for the "AA Manager" to approve the agreement.
- (8) Once approved, send a pdf. of the Agreement and Appendix (if applicable) to the business e-mail address from the application. To view and download the agreement or appendix, from the Agreement Summary page of the application, select either View Agreement or View Appendix from the Action dropdown button.
- (1) Cases, triggered by business Rules, are generated that require an assistor to take actions necessary to complete an application. These cases will show the primary issue first, as determined by the system to be the highest priority.

3.21.264.6
(11-27-2024)
Case Management

Priority	
1	Deceased (Application, Person)
2	ITIN Deactivation (Application)
3	Identity Theft (Firm) (Application, Person)
4	
5	Prisoner List (Application, Person)
6	SDN (Application, Firm, Person)

#

Priority	
7	Background Check (Application)
8	NFP
9	
10	EFIN Dropped (Firm) (Application, Firm)
11	Penalty Assessment Business Rule (Application)
12	Tax Compliance (Application)
13	T- Freeze (Application, Person)
14	RP at Other AA Location (Application)
15	Documentation Required (Application)
16	DUT Doc Received (Application, Firm)
17	Country Change (Firm)
19	Agreement Signed (Application)

#

- (2) For new and re-apply applications, ASAP is run after all other Business Rules. Therefore, many cases can have multiple business rules for the same firm or individual (e.g., tax compliance business rule). When generated, these will be assigned to the workgroup identified.
- (3) Assistors can access cases assigned to them by selecting the tabs **Cases** and then **My Cases** from the top line menu. Any cases assigned to them will appear in the list.
- Note:** This list has many columns to include “Case ID”, “Case Status”, “Case Type” (Firm/Person), “Application Type”, “Primary Issue”, “Workgroup”, etc.
- (4) To work the case, select the **Case ID** link. The **Application Case Overview** screen will show the Business Rules triggered with the primary issue being first. Click on the Firm/Person name link to access the **Business Rule Results** screen. Any Business Rules with a status of **Not Confirmed** need to be worked. Select edit to update the status of the business rule result: **Hit** or **No Hit**.
- (5) When the business rule is addressed, the assistor selects **Mark as Worked** under **Actions**. Once all business rules are addressed, select **Close** from the **Case Action** drop-down. The case is now closed.

Note: Certain cases with the business rules “Continuous Suitability”, “Prisoner/Convict”, “Date of Death Exists for RO/Contact”, and “Resubmission Required” will not be closed until the issue is resolved.

- (6) If the case needs to be reassigned, select **Reassign** by using the **Case Action** drop-down, enter the workgroup or user and provide an explanation.

3.21.264.6.1
(11-27-2024)
**EUP Roles and ESAM
Workgroup**

- (1) An EUP role is associated with workgroups in ESAM. When cases are generated, they are assigned to specific workgroups initially. ESAM automatically assigns the case to the designated AA workgroup associated with the Primary Issue(s) per the ESAM Case Priority table. A description of workgroups are as follows:

AA Daily Acceptance	AA Continuous Acceptance	AA External Request	AA/CAA Agreement
Suitability/ Acceptance checks run upon application submission.	Continuous/ Periodic Suitability/ Acceptance checks.	BR checks run upon application submission to identify application specific requests that require manual review/ processing.	Eligibility and Suitability checks have passed for an initial AA Location Application and the AA/CAA Agreement has been issued and signed by the Principal, Partner, or Owner of the business.

- (2) Cases will be worked by individuals in ESAM based on their EUP role. Each role has different capabilities and responsibilities. A description of the roles are as follows:

EUP Role:	AA Assistor	AA Clerk	AA Lead	AA Manager
Description of Roles:	Process cases for workgroups AA Daily Acceptance, AA Continuous Acceptance	<ul style="list-style-type: none"> Assigned to all workgroups Occasionally close and re-open cases (if applicable) 	<ul style="list-style-type: none"> Assigned to all workgroups Assign cases Process cases for workgroup AA External Request Input Form 13551 into ESAM from the DUT for foreign participants 	<ul style="list-style-type: none"> Assigned to all workgroups Process cases for workgroup AA/CAA Agreement Has the capability to assign and work all cases

(3) Depending on the EUP user role, the following standard authorities regarding AA Location Applications (Application related Authorities) are granted:

- Can create applications
- Can submit applications
- Can resubmit completed applications (if all applicable Registered User Portal (RUP) users have signed)
- Can edit the Principal, Partner, or Owner of the business user on a Saved or Completed (Approved) AA Location Application
- Can edit the EFIN on a Submitted, Completed (Approved) AA Location Application
- Can edit, or delete Responsible Party (RP) users on a Saved AA Location Application
- Can edit, or delete Responsible Party (RP) users on a Completed (Approved) AA Location Application
- Can suspend an AA Location Application after Completed the status is (Approved)

Note: Suspend can be for 12 months (ESAM to keep track) or indefinitely

- Can set all but the last AA Location Application for an EIN to Deleted
- Can set the status for an AA Company Application (AA / CAA Agreement)

3.21.264.6.2
(11-27-2024)

**Acceptance Agent
Processing/Employee
User Portal**

- (1) The Acceptance Agent applications are processed by EUP assistors after input in ESAM by Registered User Portal (RUP). Assistors are responsible for analyzing the applications and determining the final disposition.
- (2) Employee will log into the Employee User Portal (EUP) with their SEID and Password. Once logged in EUP, select the Submit button.
- (3) The Applications selection appears. Click esrv- ESAM- Applications.

3.21.264.6.3
(11-27-2024)

**Case Assignment (AA
Lead/AA Manager)**

- (1) Once an application is submitted by Principal, Partner, Owner of the business (Principal Consent after initial AA Location), eligibility checks are performed. If the eligibility checks trigger any business Rule hits, then the statuses within the application are updated to:
 - Agreement status: Pending Agreement
 - Location App Status: Submitted Pending Docs
 - Location App Outcome: Pending
- (2) An unassigned case is then created. An AA Lead or AA Manager will assign cases to an AA Assistor to work. On the ESAM Application Landing Page, click the **Search** drop down button and select "Case". From the Case Search page, there is a variety of ways to search cases. Case Search criteria options are:
 - Assigned To (SEID)
 - Case Age
 - Case Closed Date
 - Case Creation Date
 - Case ID
 - Case Status
 - Doing Business As (Trade/Company Name)

- Firm/Organization Legal Name
- Last Name
- Manager SEID
- Primary Issue
- Tracking Number
- Workgroup
- Workgroup for AA

(3) To search for cases for workgroup **“AA Daily Acceptance”**:

- For the Search By Case App Type, **always** select “AA for Value”.
- On another row, for the Search By, select “Workgroup for AA” with the Value being (selection) “AA Daily Acceptance”.
- On another row, for the Search By, select “Case Status”, with the Value being (selection) “Unassigned”.
- On another row, for the Search By, select “Case Age”, with the Value being “1”.
- Clicking the Search button which will bring up the search results. Results will be sorted by Case Age (in days) order from the oldest to newest. Cases for these workgroups should be assigned in the order they were created (oldest to newest; First In First Out (FIFO)).

Note: The earliest the business rule Document Upload Tool Doc Received can be listed is the following day after the case is created, which is why the search criteria should not include any cases created on the same day.

- Select the check box for the case(s) you will assign and click the **Assign/Re-Assign** button. This will bring you to the Select Worker page. Search for the User by either SEID or Last Name then click Search. Search results will appear below. Click on the Select icon to the far right of the searched User.
- The Assign/Reassign Case screen will re-appear with the name of the User in the User box. Enter Assign or Reassign (as appropriate) in the Explanation textbox then click Save.

Reminder: Cases for workgroup **AA External Request** will **only** be worked by an AA Lead. Cases for workgroup **AA Agreement - CAA Agreement** can **only** be worked by an AA Manager.

3.21.264.6.4
(11-27-2024)
**Case Processing (AA
Assistor/AA Lead/AA
Manager)**

- (1) Acceptance Agent applications can be processed by tax examiners, leads and manager. From the ESAM Applications Landing Page, click Cases and select My Cases from the dropdown menu.

Note: The Search Cases option is unnecessary for an AA tax examiner as they can only search for cases that are assigned to them.

The My Cases page displays the list of cases assigned to a User for action or disposition. Only 25 cases display per page. Each case contains the following information:

- Row: Number of cases
- Case ID: Specific number associated to the case (selectable links takes you to the case overview page)

3.21 International Returns and Documents Analysis

- Case Status: Assigned, Working, or Closed
- Case Age: Number of days aged
- Name: Form's Legal Name (not DBA) or Person's Name
- Case Type: Application, Person, or Firm (selectable link takes you to the Application Summary page)
- Application Type: AA
- Primary Issue: Primary reason the case was generated
- Workgroup: AA Daily Acceptance, AA/CAA Agreement, AA External Report, AA Continuous Acceptance
- Assigned to (SEID): The SEID of the Person the case is assigned to
- Manager (SEID): The SEID of the Manager of the Person who the case is assigned to
- Date Assigned: The date the case was assigned
- Case Creation Date: The date the case was created
- Case Closed Date: The date the case was closed
- Application Status: The latest status of the application
- Application Age: The number of days since the application has been submitted
- Application Created Date: The date the application was created
- Application Submitted Date: The date the application was submitted
- Process: Process used that triggered the business rule hit
- Process Start Date: The date the application became processible

Note: AA Assistors can only re-assign cases that have been assigned to them and only back to the queue or Lead.

- (2) From the My Cases page, click the Case ID number to Access the Application's Case Overview. Under the Issues section, all the business Rule (BR) issues for the case is listed. The list will reflect all hits associated with the firm or user that have been triggered since the last time eligibility was established, and therefore may include hits not triggered by this application. Any BR with a status of Not Confirmed need to be addressed, which will require additional research. Click the link under the Firm/Person column for each issue, which will direct you to their Personal business Rule results page.
- (3) Case status will now show as Working. The BR Documentation Required could pertain to citizenship documents (i.e., green card, visa, FDTC, etc.). Once verified, check the DUT to see if the document(s) were provided.
- (4) Once you have retrieved the documents from the CAA Document Upload Tool (DUT) and your research is complete (i.e., verifying the validity of the documents, tax compliance); from the Personal Business Rule results page, click the Edit icon to update the **HIT** status of the BR result.
 - Under "Date of Results", enter the date you're working the case.
 - Under "HIT" Status, select either **Hit** (Issue has been confirmed) or **No Hit** (not an issue/issue has been resolved).
 - You may leave the "Additional Information" section blank.
 - Click Save.

Note: The BRs "Not Enough W-7 Forms" and "User on Multiple Locations" do not require additional research. Update their HIT status to No Hit.

- (5) When the business rule is addressed, under the **Actions** column, take the following action based on the **HIT** Status:

- No Hit: click “Mark as Worked”
- Hit (will result in the application being rejected): click “Mark as Worked”
- Hit (will result in the application being incomplete): “Leave Open”

Clicking **Mark as Worked** will change the Issue Status from Open to Worked.

- (6) Once all business rules are addressed, the required comments must be input.
- Click the View Application link.
 - This will direct you to the Application Summary page of the location application.
 - Click the Application Comments link at the top of the page. The Application Comments page shows remarks made by EUP users.
 - EUP users must enter comments. Comments must be complete and accurate for everyone to understand the account activities.
 - All account documentation must be specific to the actions performed and case resolution.
 - EUP users have 24 hours to make edits to any comment they have made.
 - Comments cannot be deleted.
- (7) Once all issues have been marked as worked, select Close from the Case Action dropdown button. Provide a brief explanation (i.e., Passed, Rejected) then click Save. The case is now closed.

3.21.264.6.4.1
(11-27-2024)

Research for Suitability

- (1) The research tools for IMF and BMF are:
- CC INOLE (valid and invalid)
 - CC IMFOL
 - CC INTST
 - CC BMFOL
 - CC ENMOD
 - CC TXMOD
 - CC IRPTR
 - CC SUMRY
 - CC FFINQ
 - CC DDBOL
 - CC TRDBV
 - IAT
 - Document 6209, ADP and IDRS Information, for explanation of sequence, status, transactions, and indicator codes
 - Internal Revenue Manuals (IRMs)
- (2) Research required to include but is not limited to:
- Module balances
 - Returns filed
 - Reverse transaction codes
 - Installment agreements
 - Freeze codes
 - Unpostables
 - Offers in Compromise
 - Assessment of fraud penalty
 - Bankruptcy

- Currently Not Collectible (CNC)
- Citizenship
- Incarceration
- Identity Theft

Note: If no issues are identified, edit “Business Rules” from “Not Confirmed” to “No Hit” and suitability of SSN and/or EIN to “Pass” and add Notes. Notate in the “Business Rule” additional information box, “Notes” (on the Suitability Status screen) and Application Comments.

3.21.264.6.4.2
(11-27-2024)
Tax Compliance

- (1) The Firm, Principal, Partner, Owner of the business (PPO), Responsible Party (RP(s)) must pass their suitability check to be accepted into the Acceptance Agent (AA) program. For some applications, suitability is not established until after the initial case is closed (i.e., ASAP runs). Once ASAP runs, another case will be created for anyone who has a potential tax compliance issue. If there is a tax compliance issue, potentially another letter may have to be sent. To prevent a second Letter 4963C, **Returned for Incomplete Application**, from being sent, a tax compliance check will need to be done for anyone (i.e., FIRM, PPO, or RP(s)) who has suitability status that shows **None** before the initial case is closed. This process is designed to automate the input of the Business Rule results from the compliance check and process the results received. A case is generated for each TIN when there is a compliance issue. The suitability status changes to “Pass” for TINs with no compliance issues, all supporting documents received and passed validation or adjudication.
- (2) Cases are generated for applicants when the “business rule” check results in “Not Confirmed”.
- (3) The current suitability criteria are used to generate a case for the firm and individual. The specific criteria used are:

- Deceased taxpayers, TC 540.
- Extension of Time for Filing (TC 460) for other than current year or later and no TC 150 present.
- Offer-in-Compromise Pending (TC 480).

- Currently Not Collectible accounts (TC 530) with the following closing codes: 03, 09, 10, 12, 13, 37, 38 and 39.

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3.21.264.6.4.2.1

(11-27-2024)

Balance Due

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Note: The tax examiner will pursue balances due in MF status 21 only when working initial suitability cases or in conjunction with other issues when working continuous suitability cases except for MFT 35.

- (2) Check CC IMFOL, CC BMFOL, CC TXMOD, CC ENMOD and CC INTST for pending or posted transactions which would resolve the literal/hit or issue.
- If the liabilities have been addressed or resolved on all modules and no other literal/hit or issue is present, "Pass".
Example: Posted or pending transactions including payments, current or pending Installment Agreements (IA) and accepted/pending Offers in Compromise.
 - If all outstanding balances are in any valid Installment Agreement (IA) (current or suspended), "Pass".
Note: See Document 6209, IRS Processing Codes and Information, for valid installment agreements.
 - If all outstanding balances have been addressed through bankruptcy (TC 520) and the bankruptcy has not been reversed, "Pass". If TC 520 is not present on all balance due accounts and the cumulative balance
 - greater, send the appropriate suitability letter to resolve those accounts.
 - When a pending IA TC 971/043 is over 90 days, send appropriate suitability letter and advise them to contact customer service to correct the issue, as there is no valid IA.
 - Check for pending payments or transactions that reduce the cumulative

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3.21.264.6.4.2.2

(11-27-2024)

Uncollectable Accounts

- (1) The tax examiner will check for any uncollectable account. If TC 530 (Currently Not Collectible Account) is present on all balance due accounts, pass, unless any of the TC 530 closing codes listed in the following chart are present.

Closing Code:	Closing Code denotes:
03	Unable to locate
09	Tolerance
10	Defunct corporation
12	Unable to contact
13	In business corporation
39	ACS cases with low RWS score

3.21 International Returns and Documents Analysis

- (2) If TC 530 is NOT present on all accounts and cumulative balance of the

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3.21.264.6.4.2.3
(11-27-2024)

Offer in Compromise (OIC)

- (1) Check for pending or posted OIC, (TC 480). Programs will check for TC 480 (offer pending), TC 481 (offer rejected) and TC 482 (offer withdrawn). The tax examiner will check CC TXMOD, IMFOL and BMFOL for these transaction codes.

- If an OIC is pending (TC 480) or if an OIC is accepted (TC 780) and no other literal is present, "Pass".
- If an OIC was rejected (TC 481), withdrawn (TC 482) or defaulted (TC

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appropriate suitability letter to resolve balance due.

3.21.264.6.4.2.4
(11-27-2024)

No Return

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02, 03 or expired 04, the tax examiner must request the return(s) if extension due date has expired.

- (3) The tax examiner must check CC IMFOL, BMFOL, TXMOD and TRDBV for an extension, posted or pending returns. The tax examiner must allow an additional 45 days from the due date or extension to allow for the processing of the tax return.
- (4) Check CC INOLE for a spousal cross-reference SSN. If a cross-reference SSN is found, check CC IMFOL under the cross-reference SSN for a joint return. See Document 6209 for Transaction Code (TC), Status Code (SC), and IDRS Information:
- If a TC 150 is posted under the spouse's SSN, check the status of the tax account under the SSN.
 - If the account is in status code 02 or 03 or 04, the tax examiner must request the return(s) if extension due date has expired.
 - If there are no other issues, pass.
- (5) Research all EINs on IDRS using CC BMFOL.
- If CC BMFOL has "N" (for no return posted) and no status, pass.
 - A written statement from the provider saying that they are not liable is acceptable. However, the statement must be specific.
- Example:** if the issue was a non-filed Form 94X return, the firm would have to spell out why they are not liable for this return, e.g., no employees.
- (6) For BMF accounts, check CC INOLE for Filing Requirement Code 11 (seasonal filer) for Form 941, Employer's Quarterly Federal Tax Return.
- If a provider is a seasonal filer or research indicates the possibility that the provider may be a seasonal filer the same quarter for prior years is in Status 06, pass.
 - If there is no indication that the provider is a seasonal filer, proceed with research.

- (7) Check for TC 610 showing a payment received with a return, but the return has not yet posted. If TC 610 is present, pass; if TC 610 is over one year old, send the appropriate letter.

3.21.264.6.4.2.5
(11-27-2024)

Return Status Codes

- (1) Use the following table to determine the status of a tax module and whether it passes or fails:

STATUS CODE	DEFINITION	PASS	FAIL
02	Delinquent Return		X
03	Delinquent Return in Collection Status		X
04	Extension to File Return	See Note 1 below	See Note 1 below
06	Taxpayer is not liable for that return	See Note 2 below	See Note 2 below
10	Filed Return	X	
12	Filed Return and Fully Paid	X	
21	1st Notice for a BALDUE Return	See Note 3 below	See Note 3 below
22	Taxpayer Delinquent Account (TDA)	See Note 3 below	See Note 3 below
23	Return filed but below TDA tolerance	See Note 4 below	See Note 4 below
48	System generated to suppress BALDUE notice		X
53	Currently Not Collectible		X
54	2nd Notice for a BALDUE return	See Note 4 below	See Note 4 below
56	3rd Notice for a BALDUE return	See Note 4 below	See Note 4 below
58	4th Notice for a BALDUE return	See Note 4 below	See Note 4 below

STATUS CODE	DEFINITION	PASS	FAIL
60	Current Installment Agreement	X	
61	Suspended Installment Agreement	See Note 3 below	See Note 3 below
63	Installment Agreement	X	
64	Defaulted Installment Agreement	See Note 3 below	See Note 3 below
71	Offer in Compromise (OIC) pending		
72	Litigation/bankruptcy	X	

Note: 1: For current year returns on an unexpired extension: Pass; otherwise Fail.

Note: 2: For a business return(s) "Status 06" is acceptable to pass that module. For individual (Form 1040) returns, status code "06" normally indicates a spouse on a Married Filing Jointly (FSC 2) return but requires research. If the return was filed jointly, tax period would pass. If not filed jointly, check IAT IRPTL to determine whether the module must be passed or failed.

Note: 3: If module's BALDUE is below liability showed in Outstanding Tax Liability: Pass; otherwise Fail.

Note: 4: Although the return has been filed, the tax compliance may fail because of the outstanding tax liability. If the liability no longer exists, is covered by an Installment Agreement, bankruptcy, Offer in Compromise, below the Acceptance Agent Program's threshold; Pass, otherwise Fail.

- (2) Research IDRS (CC SUMRY) or SC-STs (Service Center Status) on (CC TXMODA) to determine the most status of a module.

3.21.264.6.4.2.6
(11-27-2024)

Fraud Penalties

- The assistor will check CC IMFOL and/or BMFOL for TC 321 which
- If the penalty was abated in full, pass.
- If the TC 320 is not reversed, recommend fail.
- The tax examiner will also check for and include all unaddressed

- (2) For specific "Pass" or "Fail" instructions, see, Suitability Procedures after Research.

3.21.264.6.4.2.7
(11-27-2024)

Cross-Reference SSN

- (1) Initial ASAP will check for any cross-referenced SSNs that may be related to the individual(s) SSN listed on any application. This literal is suppressed for continuous suitability review.
- (2) If the above literal appears with literal “No Suitability Checks Met Against MF” and SSN, the assistor will verify that the SSN has filed jointly with the individuals listed on the application.
 - If a joint return was filed and there are no other issues, pass.
 - If a joint return has not been filed with the cross-reference SSN, pass.

3.21.264.6.4.3
(11-27-2024)

Citizenship

- (1) Each individual who is a Principal or Responsible Party must be a United States citizen or a resident alien lawfully admitted for permanent residence as described in 8 U.S.C. 1101(a)(20) (1994). The term alien means any person not a citizen or national of the United States. The term “lawfully admitted for permanent residence” means the status of having been lawfully given the privilege of residing permanently in the United States as an immigrant per the immigration laws, such status not having changed. A resident alien lawfully admitted for permanent residence (Lawful permanent resident or LPR) often are described as Permanent Resident Alien, A Resident Alien Permit Holder, or a Green Card Holder.
 - ASAP will check new applications for any individual’s citizenship code on the DM1 of the National Account Profile (NAP) to ensure all individuals subject to suitability are either US Citizens or Lawful Permanent Residents (LPRs).
 - If the Business Rule shows a literal “Citizenship Code C, D, E, F or Blank”, the tax examiner will research CC DDBOL to verify the citizenship code.

Citizenship Code	Description
A	U.S. Citizen
B	Legal Alien - Alien allowed to work
C	Alien not allowed to work
D	Other Alien
E	Alien Student - restricted work authorization
F	Conditionally Legalized Alien
Blank	

Note: Per the Social Security Administration, if an individual made a request for SSN card prior to May 1981 which has not been updated, e.g., request for a replacement card, the Citizenship code (CSP) field will be blank.

3.21.264.6.4.3.1
(11-27-2024)
**Suitability Documents
for Proof of Citizenship**

- (1) Individuals will have to provide documentation for verification when SSA shows citizenship code hit on ASAP.
- (2) Documents that can be accepted as proof of citizenship:
 - Green Card - gives official immigration status (Lawful Permanent Residency) in the United States.
 - Birth Certificate - issued by a U.S. State (if the person was born in the United States) or by the U.S. Department of State (if the person was born abroad to U.S. citizen parents who registered the child's birth and U.S. citizenship with the U.S. Embassy or consulate).
 - U.S. Passport - issued by the U.S. Department of State. (current)
 - Certificate of Citizenship - issued to a person born outside the United States who derived or acquired U.S. citizenship through a U.S. citizen parent.
 - Naturalization Certificate - issued to a person who became a U.S. citizen after 18 years of age through the naturalization process.
- (3) Photocopies of the proof of citizenship and/or residence are acceptable forms of documentation.
- (4) Applicant must submit document(s) via Certifying Acceptance Agent Document Upload Tool (CAA DUT).

3.21.264.6.4.4
(11-27-2024)
**Accurant Background
Check**

- (1) Applicants that need an IRS background check as a part of the Acceptance Agent application process are not considered for participation in the AA program until applicable results are received and analyzed. Accurant checks are required for the following:
 - Corporation
 - Limited Liability Company (LLC)
 - Partnership
 - Sole Proprietorship
 - Tax Preparer
 - Certified Public Accountant (CPA)
 - Attorney
 - Other (i.e., Officer of a Publicly Owned Corporation)

Note: Fingerprint cards are not currently required.

- (2) Employees must request access to Accurant through the Business Entitlement Access Request System (BEARS). Once you have access and a password, take the following steps to determine if there is any criminal activity:

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- (3) If convictions or indictments are found, the Lead may recommend that the applicant be denied participation.
- (4) The Lead will evaluate other items on the criminal record to determine if the nature of the items will adversely impact the IRS Acceptance Agent program.
- (5) The following do not have to submit to an Accurant check:
 - Principal or principal consent,
 - Responsible Party listed on an existing active e-file application,
 - Representatives from a VITA/TCE partner,
 - Educational Institution
 - Financial Institution
 - Local Government Agency
 - Federal Government Agency
 - Casino
 - Church or Church Controlled Organization
 - Military Organization
 - Foreign applicant living outside the United States.

Note: Unless otherwise exempt, U.S. citizens living outside the United States and working for a foreign business must submit to Accurant check.

Note: Except for foreign nationals living outside of the U.S., a positive “yes” response to questions asked (assessed penalties/criminal convictions) requires submission of an Accurant background check regardless of professional status or organization affiliation.

3.21.264.6.4.4.1
(11-27-2024)

**Processing of Accurant
Checks**

- (1) If a responsible party passes the tax compliance checks but requires background investigation check, the tax examiner will:
 - Conduct a background check using Accurant.
 - Enter a comment in ESAM with results of the background check by name for each responsible party that was pulled for processing. Make separate entries for each responsible party.
 - If data is found for any responsible party from the background check, refer to the Lead for review and adjudication.
- (2) The Lead will review the tax examiner's referral and take the following actions:
 - Review the data found by the tax examiner and apply the CAA Background Check Matrix.
 - Return the application to the tax examiner and discuss the finding(s), if needed.

3.21.264.6.4.4.2
(11-27-2024)

Processing Accurint Check Results

(1) Accurint processing results include:

- No data found. Indicates there was no record of any criminal activity in the data base by the responsible party. If the results of the background check do not identify any criminal activity, the tax examiner will update ESAM comments **Accurint check processed for [name of Individual] – no data found**, Passed Background Check.
- Data found. Indicates the data base shows criminal activity. If the results of background check identify any criminal activity, submit the Accurint check results to the Lead with the application for review. Leads will update ESAM. Enter the comment **Accurint check processed for [name of individual] - data found**.

Note: The presence of data does not in itself mean a conviction. Data will also be showed for individuals that were only charged, found innocent, or had the charges dismissed.

Note: Do NOT include the actual activity in the comments. Also, if results were received from multiple Responsible Parties for the same location, enter a separate comment for each individual.

(2) If Accurint checks for multiple Responsible Parties are processed, include the name of the correct individual when comments are entered in ESAM.

Example: Accurint check processed for Fisher Brown-no data found or Accurint check processed for Robin Falcon-data found.

3.21.264.6.5
(11-27-2024)

Acceptance Agent Application Comments

(1) The Application Comments screen shows remarks made by either Registered User Portal (RUP) or IRS employees. The comments must be complete and accurate for the tax examiners and other IRS personnel to understand the account activities. All account documentation must be specific to the actions performed and case resolution. This includes:

- Amended applications (even if the application did not change or add a new location or add a new responsible party)
- New applications received from an applicant previously suspended or terminated by the ITIN Policy Section (IPS) and the eligibility date to reapply has not expired
- Responses received for rejected or incomplete application
- Applications previously returned for missing information or suitability failure; Comment will address if the previous issue has been resolved or supporting documentation received
- CAA failed to submit Forensic Document Training Certificate (FDTC) after Tax Examiner request

(2) Tax Examiners have 24 hours to edit their comments and they are not visible to the Registered User Portal (RUP) user.

(3) RUP users can only edit their comments during the current application session.

Note: Comments can not be deleted by either user.

(4) Limit comments for new, renewal and amended applications to specified number of characters.

- (5) Enter the individual's name and suitability results in ESAM as a single comment.
 - If the responsible party is a tax preparer but did not include their PTIN or if it is invalid, include an appropriate comment.
 - Also include the name of the principal, partner or owner of AA application, and their PTIN (if required) if not listed on the application as a responsible party.

Example: Fisher Brown, passed TCC-I; Fisher Brown, TCC-I failed or Fisher Brown, PTIN P00000000
- (6) When entering tax modules as comments in ESAM, indicate the problem, the tax module form and tax period in that sequence.
- (7) Include as a Comment the EFIN number if unable to enter in the ESAM Input Screen.
- (8) Include as a Comment, the name of any responsible party that is a principal or responsible official on an active/completed e-file application to support why a background investigation is not required. Also, include the active/completed EFIN.
- (9) Include a comment for Accurant check (data/no data) for licensed professionals and responsible party not listed as ERO on e-file application.
- (10) In addition to comments that you will enter in ESAM, you will also need to review comments entered by others (i.e., IPS). Tax Examiners must check ESAM comment history for indication that an AA/CAA is on an IPS Identified Prisoner List or Specially Designated Nationals and Block Persons List (i.e., IPS - IPL or IPS - SDNL)

3.21.264.6.6 (11-27-2024) Correspondence

- (1) Applications that either have missing or invalid documents or have a compliance issue are considered either incomplete or rejected. A letter is generated within ESAM either systemically or manually.
- (2) Indicated in the table below is a list of letters used to communicate with a representative about their application.

Correspondence Type	Correspondex Letter	Generated/Systemic
Rejection-Individual Suitability-Owner	Letter 4956C	Generated
Rejection-Missing Requested Information	Letter 4956C	Systemic
Rejection-Previous Termination	Letter 4956C	Generated
Rejection - Suitability for Responsible Party	Letter 4958C	Generated

Correspondence Type	Correspondex Letter	Generated/Systemic
Returned for Incomplete Application	Letter 4963C	Generated
Acceptance Agent Preliminary Agreement	Letter 5609C	Systemic
Renewal Agreement Reminder	Letter 5613C	Systemic
Certifying Acceptance Agent Congratulatory Letter	Letter 5614C	Systemic
Acceptance Agent Congratulatory Letter	Letter 5615C	Systemic
Amended Acceptance Agent Application Response	Letter 5616C	Generated
Withdraw Acceptance Agent Application Response	Letter 5616C	Generated

(3) To manually generate a letter; from the Application Case Overview page, click the View Application link.

- This will take you to the Application Summary page.
- In the Jurat and Personal Information section, click the Generate Letter link for the person you will be sending the letter to (Responsible Party or the Principal, Partner, or Owner of the business).

Exception: For Letter 4958C, *Rejection - Suitability for Responsible Party*, **ALWAYS** select the link of the PPO when generating all other letters.

- Click the “Select a Letter Name” dropdown button and select the applicable letter.
- Select the applicable paragraphs to be included in the letter, then click Continue.

Note: The Letter type and Return Address are pre-selected.

- Any paragraph with the pencil icon allows you to make edits to the highlighted text.
The green text is pre-filled information and must never need to be edited.
The yellow text will always need to be edited.
Any paragraph with the **red X** allows you to delete the paragraph (i.e., it was mistakenly added).

Note: The address in red is either the Firm’s business address or the Responsible Party’s home address retrieved from the application.

- The Unique Identifier (Customer ID) is not systemically being added to the letter. You will need to select the Edit icon next to the Unique Identifier row, and then copy and paste the Customer ID into the letter.
 - Click the pencil icon next to the paragraphs with the yellow text and enter in the applicable verbiage.
 - (i.e., Electronic FDTC, along with faxed and photocopies are not valid. For applicants who provide electronic FDTC, you will send Letter 4963C, *Returned for Incomplete Application*). Instead of selecting paragraph N, you will select paragraph O. You will then click the edit icon of the open paragraph and enter the following text: "The Forensic Document Training Certificate is invalid. Each listed responsible party must provide their certificate attesting they have taken the training course. We can not accept faxed, electronic or photocopied certificates and the certificate must have been issued within four years from the signature date of the application".
 - Click Save after each edit.
- (4) Once the Letter 4963C, *Returned for Incomplete Application*, is sent, the case must remain in that person's que until a response is received i.e, Domestic 30 days, Foreign 45 days). After sending the Letter 4963C, *Returned for Incomplete Application*, instead of leaving the Case Status as **Working**, you will click the Case Action dropdown button and select **Suspend**.
- (5) Once the applicant responds to the letter by uploading their response to the CAA DUT, this will add another BR hit within the same case.
- (6) Once you have determined the validity of the documents, update the status of the BR results:
- Under the Actions column, click "Mark as Worked."
 - Add your additional comments on the Application Comments page.
 - Select Close from the Case Action dropdown button.
 - Provide a brief explanation (e.g., Passed, Rejected) and click Save.
- Caution:** If the BR "Document Required" is listed and no documents have been received, the Letter 4963C, *Returned for Incomplete Application*, should Not be generated requesting the missing document until the Case Age has been 6+ days old.

3.21.264.6.6.1
(11-27-2024)
**Rejection - IRS
Acceptance Agent
Program**

- (1) Letter 4956C, Rejection - IRS Acceptance Agent Program, is issued for any of the following reasons:
- We did not select your organization to participate in the program. We are rejecting your application because you did not provide the information requested in our prior letter. If you still wish to be considered for participation in the IRS Acceptance Agent Program, you must reapply.
 - We conducted a suitability check on each of the individuals listed on the application and found that none of them passed. We notified each individual and provided specific reasons for their denial. By law, we cannot disclose their information to you. If you still wish to be considered, you must reapply.
 - We found one or more individuals listed did not pass our individual suitability check. We notified the individual(s) and provided specific reasons for their denial. By law, we cannot disclose their information to you.

However, since at least one individual passed the suitability check, we will continue to process your application. No further action is needed at this time.

- After reviewing your application to participate in the IRS Acceptance Program, we did not select your organization to participate in the program because your organization was previously terminated, which resulted in your removal from the program. Please refer to your prior letter for an explanation. If you have questions about this matter, email us at IRC.ITINProgramOffice@irs.gov.
- We could not approve your application because you did not sign the signature pages of the preliminary agreement within the required time. If you still wish to be considered for participation in the IRS Acceptance Agent Program, you must reapply.

3.21.264.6.6.2
(11-27-2024)
**Rejection – Suitability
for Responsible Party**

- (1) Letter 4956C, Rejection – Suitability for Responsible Party, is issued for any of the following reasons:
- You did not pass the federal tax compliance check for the following return(s) and year(s). Once all compliance issues are addressed, your employer can add you as a responsible party.
 - Your employer can submit an amended application to add you if they still want you to be a responsible party for their organization.
- (2) For the BR **ASAP Tax Compliance**, this will change the Suitability Status to In Process. After performing a tax compliance check, if the issue is resolved, you will need to update the applicant's Suitability Status from In Process to Passed. Otherwise, when you close out the case, the application will Reject instead of being Approved.
- (3) For applications that will reject (i.e., did not provide requested information; failed suitability), follow the chart to determine the steps to take to reject the application for all entities (Firm, PPO, RP(s)):

If	Then
Passed for all:	<ul style="list-style-type: none">• Update each status from Passed to In Process.• Add a comment stating why the application was rejected (i.e., Rejected, FDTC for (CAA name) is expired).• Update BR status from Not Confirmed to Hit.• Close out the Case with the Explanation being Rejected.

If	Then
A combination of Passed and None:	<ul style="list-style-type: none"> • Update each status that shows Passed to In Process. • Add a comment stating why the application was rejected (i.e., Rejected, FDTC for (CAA name) is expired). • Update BR status from Not Confirmed to Hit. • Close out the Case with the Explanation being Rejected. • Reopen/Reassign the Case back to the same Assistor. • Once ASAP runs, update the remaining statuses from Passed to In Process. • Close out the Case again with the Explanation being Rejected.
None for all:	<ul style="list-style-type: none"> • Add a comment stating why the application was rejected (i.e., Rejected, FDTC for (CAA name) is expired). • Update BR status from Not Confirmed to Hit. • Suspend the case until further notice with the Explanation being: "Will reject once suitability is established".

- (4) For applications that are rejected, if a Letter 4963C, *Returned for Incomplete Application*, was sent, then the Letter 4956C, *Rejection-Missing Requested Information*, will be systemically sent. No further action is needed. If the Letter 4963C was not sent (meaning the application is initially being rejected due to suitability issues) then the Letter 4956C, *Rejection- Individual Suitability Owner* and/or Letter 4958C, *Rejection - Suitability for Responsible Party*, will need to be generated.

3.21.264.6.6.3
(11-27-2024)

Returned for Incomplete Application

- (1) Letter 4963C, *Returned for Incomplete Application*, is issued for any of the following reason(s):
- We identified the following issues in a tax compliance check of you and your firm. You must resolve these issues before we can approve your application.

3.21 International Returns and Documents Analysis

- We have no record you reported the income you earned from tax preparation on Schedule C, Profit and Loss from business, for the tax returns above. We show you used your electronic filing identification number (EFIN) to file individual or business returns for your clients. However, we don't show you reported the income you received from such filings on either a business income tax return or your personal return. Report the income by filing appropriate business returns or an amended individual income tax return with a Schedule C or upload an explanation of why you did not report the income.
 - We could not determine if you were required to file the missing business- related returns listed above. If your company is not required to file those returns, call us at 800-829-4933 (1+267-941-1000) for international callers to update your filing requirement.
 - Your organization's IRS exemption letter is missing. Upload a copy of the IRS letter granting your organization nonprofit status. If you do not have a copy, you can request one from the Tax Exempt/Government #
 - The organization status shown on your application doesn't match our records for the employer identification number (EIN) on line 4. Verify and update the type of organization and EIN on your application and resubmit it. If you believe the organization status and EIN are correct as originally reported, call us for assistance.
 - You did not provide a copy of the listed responsible party's green card. You must upload a copy of the green card.
 - You did not provide a copy of the listed responsible party's visa. You must upload a copy of the visa.
 - The responsible party is listed as a certified public accountant, attorney, or enrolled agent; therefore, you must upload proof of current professional status. Proof includes a copy of an unexpired, state-issued certification or membership card.
 - The Forensic Document Training Certificate is missing or invalid. Each listed responsible party must provide their certificate attesting they have taken the training course. We cannot accept faxed or photocopied certificates and the certificate must have been issued within four years from the signature date of the application. To find a vendor that provides the training, go to IRS.gov/forensic. The IRS does not endorse any particular vendor. You must evaluate the training based on the types of documentation that are accepted for the ITIN program.
- (2) For applications that have multiple RPs; after you send the Letter 4963C, *Returned for Incomplete Application*, if at least one RP passes (i.e., met all requirements), remove any RP from the authorized users' list that didn't (see RPs who Failed Suitability for instructions on how to remove the RP(s)). Send Letter 4956C, *Rejection-Individual Suitability-Owner*.
- (3) When listing tax compliance issues on a generated letter (i.e., L4963C), you will list the **Return**, **Year(s)**, and **Reason**. You should not list the MFT code of the form, and when stating a quarterly tax form, you will state the quarter instead of listing the number (i.e., 1st/2nd/3rd/4th, instead of 03/06/09/12).
- Example:** F1040, 2022 - Balance Due (Bal due); F941, 2nd Qtr 2020 - Failure to File (FTF).
- (4) Letter 4963C should not be generated/sent multiple times for the same application unless it's being generated on the same day or the next day (at the

latest). If a paragraph was not included on the letter, please let ITIN Policy Section (IPS) know, IPS will request the information from the applicant.

- (5) If requested information not upload within 30 days from the date of the letter, the application will be rejected and applicant must reapply.

Note: Allow 30 days receipt for domestic applicants and 45 days for foreign applicants prior to rejecting application.

3.21.264.6.6.4
(11-27-2024)
**Acceptance Agent
Preliminary Agreement**

- (1) Letter 5609C, *Acceptance Agent Preliminary Agreement*, is sent to inform the applicant that we processed their application to participate in the IRS Acceptance Agent Program.
- (2) Applicant must log onto the Registered User Portal to access, review and sign the acceptance agent agreement. If they do not sign the agreement within 30 days from the date of this letter, we will reject your application, and you will need to reapply if you still want to participate in the IRS Acceptance Agent Program.

3.21.264.6.6.5
(11-27-2024)
**Renewal Agreement
Reminder**

- (1) Letter 5613C, *Renewal Agreement Reminder*, is issued for any of the following reasons:
- Your IRS Acceptance Agent Agreement will expire on 12/31/XXXX. You must renew your agreement this year to prevent a lapse in service. As a renewal applicant, we encourage you to begin the renewal process at least six months before the end of your existing agreement. This allows us to approve your renewal application before your agreement expires and prevents delays in processing any of your Form W-7, Application for IRS Individual Taxpayer Identification Number.
- (2) All new and renewing applicants must take the following steps:
- Complete the mandatory ITIN Acceptance Agent training at IRS.gov before submitting their application. Each individual listed as a responsible party will have to electronically sign their training certification statement before the application can be submitted.
 - Log onto the Registered User Portal to complete and submit your application to participate in the IRS Acceptance Agent Program.
 - If applying as a Certifying Acceptance Agent (CAA), complete Forensic Document Identification Training and upload the original certificate from your designated vendor at *IRS.gov/caaReply*.

Note: IRS will not process applications submitted without the required certification forms. If you have questions about the application process, email us at *ITINProgramOffice@irs.gov*.

3.21.264.6.6.6
(11-27-2024)
**Certifying Acceptance
Agent Congratulatory
Letter**

- (1) Letter 5614C, *Certifying Acceptance Agent Congratulatory Letter*, is issued for the following reason(s):
- To notify the CAA of their approval as a Certifying Acceptance Agent (CAA). CAA can access their signed agreement and assigned office code on the Registered User Portal. If requested, we added your name to the public list of Acceptance Agents on our website at IRS.gov.

3.21 International Returns and Documents Analysis

- (2) You are required to notify us of certain changes to information you submitted on your initial Acceptance Agent application.

- If you are adding a business location or responsible parties, submit an amended application using the Registered User Portal.
- For changes to your Acceptance Agent type, e-mail us at ITINProgramOffice@irs.gov.

3.21.264.6.6.7
(11-27-2024)

Acceptance Agent Congratulatory Letter

- (1) Letter 5615C, *Acceptance Agent Congratulatory Letter*, is issued for the following reason(s):

- To notify the AA of their approval as an Acceptance Agent (AA). AA can access their signed agreement and assigned office code on the Registered User Portal. If requested, we added your name to the public list of Acceptance Agents on our website at IRS.gov.

- (2) You're required to notify us of certain changes to information you submitted on your initial Acceptance Agent application.

3.21.264.6.6.8
(11-27-2024)

Acceptance Agent Application Response

- (1) Letter 5616C, *Acceptance Application Response*, is issued when an amended application is received to update AA current approved record for the following reason(s):

- Withdraw from the AA program. (Note. If you later decide to participate in the program again, you must reapply).
- Add responsible party(s)
- Add new business location
- Change legal name on the agreement

- (2) If you withdrew your agreement to change your Acceptance Agent (AA) type, you must reapply under the desired AA type to receive a new agreement.

3.21.264.6.7
(11-27-2024)

Processing Rejected Cases

- (1) For applications that will reject (i.e., did not provide requested information; failed suitability), follow the chart to determine the steps to take to reject the application for all entities (Firm, PPO, RP(s)):

If Suitability Status Shows:	Then
Passed for all or a combination of Passed and None:	<ul style="list-style-type: none"> • Update each status from Passed to In Process. • Add a comment stating why the application was rejected (i.e., Rejected: FDTA for (CAA name) is expired). • Update BR status from Not Confirmed to Hit. • Close out the Case with the Explanation being Rejected.

If Suitability Status Shows:	Then
None for all:	<ul style="list-style-type: none"> • Add a comment stating why the application was rejected (i.e., Rejected: FDTC for (CAA name) is expired). • Update BR status from Not Confirmed to Hit. • Inform IPS of the Case. • Close out the Case with the Explanation being Rejected.

- (2) For the BR **ASAP Tax Compliance**, this will change the Suitability Status to In Process. After performing a tax compliance check, if the issue is resolved, update the applicant's Suitability Status from In Process to Passed. Otherwise, when you close out the case, the application will Reject instead of being Approved.

3.21.264.6.8
(11-27-2024)

Finalizing and Approving Acceptance Agent (AA) Applications

- (1) When all issues have been resolved, their suitability has passed, and all cases created for the AA Location Application have been closed, the application statuses will update as follows:
- Agreement Status: Pending Agreement Signature
 - Location App Status: Completed
 - Location App Outcome: Approved
- (2) The Agreement status will be in Pending Agreement Signature until the Principal, Partner, or Owner of the business signs it. After signing, statuses will be updated to:
- Agreement Status: Pending Agreement Approval
 - Location App Status: Completed
 - Location App Outcome: Approved
- (3) A new case will be created under workgroup AA Agreement-CAA Agreement. Once the case is assigned to an AA Manager and they have navigated to their My Cases page, click the Case ID number to access the Application's Case Overview page.
- Click "View Application" which will direct you to the Application Summary page.
 - From the Application summary page, click "View Agreement" to see the Agreement Summary page.
 - Click the "Action" dropdown button and select **Approve**.
 - On the resulting pop up, select the "Approved type of Acceptance Agent" and the "Correspondence Option", then click Save.
- Note:** The Approved "AA Type" must match the Type of AA selected. The Correspondence Option is "Applicant Only" for "Acceptance Agents" and **Both** for "Certifying Acceptance Agents".

3.21 International Returns and Documents Analysis

- Next, go to the Application Comments page and add any required comments.
- Lastly, return to Application Case Overview page and update the status of the BR results.
Under the Actions column, click Mark as Worked.
Select Close from the Case Action drop-down button.
Enter Approved as the brief explanation and then click Save.

(4) The application statuses will be updated to:

- Agreement Status: Approved
- Location App Status: Completed
- Location App Outcome: Approved

3.21.264.6.9
(11-27-2024)

Duplicate AA Cases

(1) Duplicate cases are created whenever a case is closed then reopened, or if something is updated within the case (i.e., adding a comment, generating a letter) after the initial case has been closed. Indication of duplicate cases are identified when:

- the Agreement Status is either Pending Agreement Signature or Approved and the Location App Status is Completed.
- all BR statuses have been updated from Not Confirmed to Hit/No Hit.

Note: No further action is needed other than closing out the case and entering Duplicate as the Explanation.

(2) If the Duplicate case is not closed before the PPO signs and the Agreement Status is updated to Pending Agreement Approval, the BR Pending Agreement Approval will be added to the case instead of a case being created for workgroup AA Agreement-CAA Agreement. Until further notice, if this occurs, have the case reassigned to the workgroup AA Agreement - CAA Agreement.

3.21.264.6.10
(11-27-2024)

Update Principal Partner, Owner of the Business (PPO) TIN in ESAM

(1) In the paper process, the PPO's TIN was not required. In ESAM, for the PPO to access their application(s), their TIN is required. Some of the migrated applications in ESAM do not have the PPO's TIN. Per IPS mailbox, instructions are given to PPO to provide their requested information via the CAA Document Upload Tool (CAA DUT).

(2) If a case is created, it will have the BR DUT **Document Received**. Once downloaded, if the document(s) reflect the request for PPO TIN to be added, send IPS the pdf. You can then close out the case with the Explanation being PPO update request. No comments or actions must be taken within the application.

3.21.264.7
(01-01-2024)

Quality Review

(1) Team Leads and Designated Assistors (Reviewers) will:

- a. Perform random quality checks of applications processed by an assistor.
- b. The results of the quality review process by the Leads/designated assistors are used to identify areas needing additional emphasis, training or clarification.
- c. Review at least one application for Embedded Quality Review System (EQRS) purposes monthly. These reviews are considered during the assistor's annual performance evaluation.

- (2) A review by a Lead/designated individual includes (but is not limited to):
- Whether the assistor identified all incomplete or missing information or documents when the application was initially reviewed
 - Accuracy of ESAM entry
 - Compliance with this IRM
- (3) The following items are critical to the ITIN Acceptance Agent program:
- EIN
 - Responsible Party name
 - Mailing address
 - Background check requirement
 - Title must be correct for EIN owner
 - Signature
 - Fraud Document Training Certification (FDTC) for CAA applicants.

3.21.264.8
(01-01-2024)
**Compliance Reviews
(ITIN Policy Section and
Small Business/Self-
Employed Field
Examination Use Only)**

- (1) A Certifying Acceptance Agent is subject to compliance checks by the IRS to determine their compliance with the rules, procedures, and applicable laws related to the submission of Form W-7 applications and related tax returns.
- (2) Rev. Proc. 2006-10, 2006-1 C.B.293 Section 5.03 (2) provides, A Certifying Acceptance Agent must also agree to furnish supporting documentary evidence to the IRS upon request in such manner as the IRS and the Certifying Acceptance Agent will establish. The Certifying Acceptance Agent agreement will specify the way IRS compliance checks will take place (i.e., either on-site or through correspondence).
- (3) There are two types of Compliance Reviews: On-Site reviews and correspondence reviews. On-Site reviews are conducted by SB/SE and correspondence reviews are conducted by ITIN Policy Section.
- (4) There are four categories of Compliance Reviews as shown in the table below:

Referral	Referrals are used to investigate allegations, complaints, and warnings against CAAs. Referral visits involve the receipt of a referral from return preparers, taxpayers, IPS, and other IRS function.
Follow-up	Follow-up reviews are mandatory and used to investigate allegations, complaints and warnings against CAAs and are based on violations identified in a previous year. They will usually be performed when a probation letter has been issued to the CAA to verify the corrective action was taken.

Referral	Referrals are used to investigate allegations, complaints, and warnings against CAAs. Referral visits involve the receipt of a referral from return preparers, taxpayers, IPS, and other IRS function.
Targeted	Targeted selections are based on a risk-based selection criteria indicating that AA program compliance issues may be present in a particular CAA's practice.
Initial	Initial reviews are used to determine general compliance with the AA Program in accordance with the CAA agreement and Rev. Proc. 2006-10, 2006-1C.B.293. The reviews are based upon a defined methodology that uses risk-based selection criteria.

3.21.264.8.1
(11-27-2024)

Small Business/Self-Employed On-Site Reviews

- (1) SB/SE Examination provides support to the ITIN Policy Section (IPS) by conducting on-site visits. Taxpayer Services (TS) will provide Examination Policy Analyst with the projected direct examination staff years needed to conduct the compliance visits so this workload can be incorporated into the examination plan for the next fiscal year. The Examination Policy Analyst will ensure this information is provided to Exam Planning and Delivery (EPD) for incorporation into the examination work plan for the next fiscal year.
- (2) SB/SE Examination Policy and the ITIN Policy Section will meet and negotiate the proposed number of CAA reviews to be performed by SB/SE monitors. If agreement cannot be reached on the list of monitoring visits to conduct, the issue is elevated to the Director, Examination Policy.
- (3) IPS will provide SB/SE with the listing of CAAs selected for review. The list will include the CAA, type of visit, and geographical location.
- (4) The agreed upon CAA will then be forwarded by the Exam Planning and Delivery (EPD) analyst assigned to the Director, EPD, for approval.
- (5) The IPS provides SB/SE Examination with the following:
 - a. Compliance Review materials and support for training delivery. SB/SE will provide training on examination issues or procedures.
 - b. CAA related information to build the case files.
 - c. Data Collection Instrument (DCI)
 - d. Support for technical questions

3.21.264.8.1.1
(01-01-2024)

Certifying Acceptance Agent Workload Identification

- (1) IPS will determine the method to select CAAs for compliance reviews by SB/SE Examination. Once the number of CAA reviews have been approved, a spreadsheet with the pertinent information is securely e-mailed to the designated Point of Contact (POC) in EPD and Examination Policy.
- (2) EPD will establish each case file on the designated site and ensure the following is included:
 - Copies of the applications associated with each case
 - Data Collection Instrument (DCI)
 - Case Activity RecordEPD will separate the list of CAAs by areas and send it to the correct Area Planning and Special Programs (PSP) Territory Managers (TM).
- (3) The area PSP TMs will provide the list of CAAs for their areas to their PSP CAA/ITIN coordinator. The area PSP CAA/ITIN coordinator will evaluate the geographic locations of the staffing personnel in the area to determine the number of participants to monitor CAAs. They will then distribute the list to the group managers for assignment to trained monitors. The group managers will relay the assignment information back to the area who will relay it to EPD.
- (4) The area PSP CAA/ITIN coordinator will coordinate with the field to ensure all participating monitors attend the CAA compliance review training.
- (5) The area CAA/ITIN coordinator monitor the cases and track the progress of the assigned visits. They also address any inquiries from the monitors during the process.

3.21.264.8.1.2
(01-01-2024)

Scheduling the Visit with the Certifying Acceptance Agent

- (1) Visits must be made by appointment. Upon receipt of the CAA case file, the monitor must send Letter 6286, Appointment Notice, to schedule an initial appointment. The letter will inform the CAA of the purpose of the visit and the approximate time needed to perform the compliance review. If the CAA does not respond to the letter within 10 calendar days, the monitor must try to reach them by telephone using the contact information in the case file. If the monitor reaches the CAA, they can negotiate a date for the visit.
- (2) If the monitor is not able to contact the CAA via telephone or letter, the monitor will contact the area PSP CAA/ITIN coordinator who will notify the IPS via e-mail.

3.21.264.8.1.3
(01-01-2024)

Conducting the Visit

- (1) It is recommended to conduct the interview prior to reviewing the CAA's records. Interviews must only be conducted with the responsible party as listed on the application information sheet or person designated by the responsible party to act in their absence or contact or alternate contact as showed on the application information sheet.
- (2) All visits must be conducted in a professional and courteous manner. Visits are conducted at the physical business location of the CAA.
- (3) Monitors must use the CAA Compliance Review DCI to capture the results of the compliance review visit. The DCI for a specific CAA will already be in the case file for the assigned monitor.
- (4) The CAA review includes, but is not limited to the following:

3.21 International Returns and Documents Analysis

- Interviewing the CAA to determine their ITIN application process;
- Visiting offices and observing office space for interviews to evaluate safeguards used to keep confidentiality of client meetings and record;
- Reviewing files, records, and standard operation procedures;
- Analyzing advertising material;
- Inspecting files, CAA must keep files for three years;
- Discussing any issues or concerns the CAA may have about the program, and
- Advising the CAA that the IRS ITIN office will send them a letter about the outcome of this visit.

3.21.264.8.1.4
(01-01-2024)

Reasonable Cause

- (1) Reasonable cause is considered by the ITIN Policy Section when addressing the CAA's explanations for the non-compliance. The monitor must therefore include in the file any explanation or information the CAA provides. For example, the destruction of records due to a casualty qualifies as reasonable cause. The casualty must be substantiated by fire department or police records. The CAA must provide documentation that the circumstance was beyond their control and reasonable actions were taken to resolve the non-compliance as quickly as possible for reasonable cause to be present.

3.21.264.8.1.5
(01-01-2024)

Identifying Violations

- (1) The following techniques may be used to identify potential violations within the AA Program. The list is not all inclusive, and the monitors may develop their own techniques to identify violations.
 - Tax Returns - When reviewing the tax return, it is important to note the tax year as a recent legislation may affect specific line items such as exemptions and certain credits. Confirm the CAA submits a copy of the completed tax return along with the Form W-7 unless an exception is being claimed. Review the tax return submitted with Form W-7. The return will be reviewed to verify whether a dependent was claimed for the Form W-7 submitted. For each dependent child with a W-7 you must verify if the dependent was a resident in the U.S. and then check to see if Child Tax Credit (CTC) or Additional Child Tax Credit (ACTC) was
 - ITIN AA Application -To become a CAA, an applicant must complete an application to participate in the IRS Acceptance Agent Program. Once approved to participate in the Acceptance Agent program, the CAA will receive an "congratulations letter" and agreement package containing their EIN/Office Code and a sample Certificate of Accuracy (COA) as well as a copy of Pub 4520, Acceptance Agents Guide for Individual Taxpayer Identification Number. Review the CAA's application record provided by the area PSP CCA/ITIN Coordinator to ensure the CAA's information is correct. The responsible party is the only person allowed to sign the COA. Verify the responsible party on the application.
 - Security - Inspect the interview area for Form W-7 and tax returns lying around where they might be in view to other taxpayers. Inspect the interview area to ensure the EIN/Office Code is not posted in large numbers. Interview the CAA to determine who has access to the taxpayer files. Verify if the taxpayer records are locked and secured at the end of each day by observing the storage area used for files.
 - Physical Checks - Inspect the interview area of the organization. If the office is in disarray, this could mean there are potential problems. The

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monitors must depend on their own instinct and judgment about the office environment, keeping in mind all offices are different. The Responsible Party must sign and complete all pertinent information in the Certificate of Accuracy including the EIN and Office Code.

- Knowledge - The CAA must be familiar with Pub 4520, Acceptance Agents Guide for Individual Taxpayer Identification Number, the CAA Agreement and Rev. Proc. 2006-10, 2006-1 C.B.293. Inquire if the CAA attends the IRS sponsored Tax Forums. They must be aware of the new law changes. Ask the CAA if they have access to the internet. Law changes and other valuable information is available on the IRS.gov web site. Ask the CAA whom they contact when they need assistance with ITIN applications. Ask the CAA if they have viewed the ITIN Webinar on irs.gov. Inquire about the location of their Publication 4520.

3.21.264.8.1.6
(01-01-2024)

Referrals

- (1) During the CAA visit, the monitor may recognize compliance issues. Remember that the purpose of the visit is strictly to focus on the CAA's adherence to the guidelines in Rev. Proc. 2006-10, 2006-1 C.B.293, the CAA Agreement, and Publication 4520. If a compliance issue arises outside the parameters of the visit, a "Referral" must be made to the IPS for further action.
- (2) If the CAA has knowledge of other CAAs incorrectly completing the Form W-7, claiming dependents that will not be allowable to claim the Child Tax Credit (CTC) or Additional Child Tax Credit (ACTC), you can accept the information or tell the CAA to e-mail the ITIN Policy Section (IPS) at ITINProgramOffice@irs.gov. Ask them to include all information they have including copies of violations if possible.

3.21.264.8.1.7
(01-01-2024)

Handling Results of Certifying Acceptance Agent (CAA) Reviews

- (1) It is very important that the monitor document their observations. The monitor will need to provide all pertinent information in the Comments section of the DCI or in a separate document. The IPS will use the monitor's data to evaluate the CAA's compliance to program guidelines and send the CAA a letter.

Reminder: At the conclusion of a visit, the monitor tells the CAA that the IRS ITIN office will send them a letter about the outcome of their visit. The monitor does discuss any recommendations.

- (2) The IPS will decide the seriousness of the reported violations and issue the correct sanctioning letter.
- (3) The IPS will issue an acceptance, warning, probation or termination letter to the CAA depending on the severity of the violation.

3.21.264.8.1.8
(01-01-2024)

Case File Assembly and Case Closure to PSP Coordinator

- (1) At the conclusion of the compliance review visit, the monitor must complete all related compliance review documents and upload them in the assigned case folder for that CAA on the designated SB/SE site. Generally, the file must be closed within five workdays of the visit from the group. Monitors must explain any delays in closure exceeding this time frame on Form 9984, Examining Officer's Activity Record.
- (2) The case file must include but is not limited to the following:
 - Form 9984 with manager's initial or signature that case was reviewed;

Note: Monitors are to use activity code 735 for all time associated with the CAA program.

- Copy of appointment letter (if applicable)
- CAA Compliance Review DCI
- Any other work papers used to determine compliance
- AA application information

3.21.264.8.1.9

(01-01-2024)

**Area PSP CAA/ITIN
Coordinator's
Responsibilities**

- (1) The area PSP CAA/ITIN coordinator is a direct link between the monitor and the headquarter analyst. The area PSP CAA/ITIN coordinator has several responsibilities before the case can be closed to ITIN Policy Section (IPS). The area PSP CAA/ITIN coordinator responsibilities include but are not limited to the following:

- a. Scheduling CAA/ITIN training for monitors in their area.

Note: Area PSP CAA/ITIN coordinators may have to train monitors if they are unable to attend the national training.

- b. Reviewing all closed CAA/ITIN cases and closing them to IPS.
c. Providing status updates to the headquarter analyst. The information for the status update is contained in the CAA Monitoring Document on the designated site.
d. Provide ad hoc feedback/reporting to SB/SE headquarter analyst when requested.

3.21.264.8.1.10

(01-01-2024)

**Case Closure to ITIN
Policy Section (IPS)**

- (1) The Area PSP CAA/ITIN coordinator will review the cases, retain a copy of Form 9984, Examining Officer's Activity Record (electronic or paper) for their records. The coordinator must ensure the case file, including the completed DCI and related documents, are uploaded on the designated site.
(2) The designated IPS analyst will review the closed case files on the site to ensure they are complete.

3.21.264.8.1.11

(01-01-2024)

**CAA Monitoring
Document**

- (1) SB/SE keep a CAA Monitoring Document to keep track of the progress of the on-site compliance reviews.
(2) Area PSP CAA/ITIN Coordinators must monitor this document and update to annotate follow-up actions, completion dates and closures. This document must be available to headquarter analysts for interim status reports. All applicable fields in the CAA Monitoring Document must be completed.
(3) The CAA Monitoring Document may contain a selection of items listed below:
- Record number
 - EIN
 - EFIN
 - Legal Name
 - Responsible Party
 - Business Address (City, State, and Zip Code), Post of Duty (POD)
 - Area
 - Stakeholder Liaison (SL) Name
 - Examiner Name
 - SEID
 - Appointment Letter Date

- Closed to ITIN Group
- Comments Tab

3.21.264.8.2
(01-01-2024)
**Correspondence
Reviews ITIN Policy
Section (IPS)**

- (1) IRS conducts correspondence reviews when the organization is selected for a compliance review but not referred for an SBSE on-site visit. IPS conducts the correspondence compliance reviews.

3.21.264.8.2.1
(01-01-2024)
**CAA Notification of
Review**

- (1) The IPS Analyst contacts the CAA to request information to conduct the correspondence review using the Initial Correspondence Compliance Letter.
- (2) The correspondence review letters request copies of the following:
- Signed Form W-7
 - Related tax returns (whether prepared by you or another practitioner)
 - Form W-7 (COAs), Certificate of Accuracy for IRS Individual Taxpayer Identification Number
 - CP notices (i.e., assignment, suspense, or reject letter) received from the IRS
 - Intake and interview notes
 - Identification documents you relied upon to certify the applicant's foreign status, identity, and residency where applicable
- Note:** If Form W-7 is part of a Family Pack, all documents associated with the Family Pack must be submitted.
- Exception documentation (if exception claimed in lieu of filing a tax return)
 - Standard of Operation
 - Preparer Tax Identification Number (PTIN)
 - Forensic Document Training Certificate
- (3) The CAA is allowed 30 days to respond with requested information.

3.21.264.8.2.2
(01-01-2024)
Conducting the Review

- (1) The IPS Analyst reviews the information returned by the CAA to ensure that all information requested is received and takes the following initial actions:
- Capture the information on the Document Collection Instrument (DCI)
 - Review the identified sanction(s) and make adjustments as appropriate.
- (2) Refer to the table below for other appropriate Analyst responses to the CAA:

If	Then
The CAA responds to the request and informs you that there was a theft, fire, natural disasters, and/or any situation beyond the CAA's control,	Determine if "Reasonable Cause" exist before proceeding. If reasonable cause is determined, the compliance analyst will consult with the Senior Tax Analyst on appropriate actions and notify the CAA.

If	Then
CAA does not provide the requested information,	Contact the organization by telephone to determine their reason for not responding. If the telephone number is not valid, contact by email. Advise the CAA what is needed and tell them they must submit the requested information within 7 days to remain in the program. The analyst must document the chronology to reflect the contact and follow-up. If CAA advises of an email telephone or address change, update RTS as appropriate.

- (3) Once the response is received the IPS Compliance Analyst must follow instructions below:

- Staple letters sent, correspondence received, envelopes, and any other information related to the CAA case to the DCI.
- Document the chronology to record the date the correspondence was mailed, the date the response was received, and the date analysis was conducted.

3.21.264.8.3
(01-01-2024)
Case Closure

- (1) IPS Compliance Analyst must follow instructions below to close the compliance review:

- Review the information in the case file.
- Compare the information in the case file with the submitted W-7 record in the Real Time System (RTS) to determine the correct sanction. Ensure the DCI reflects all sanctions identified.
- Prepare a synopsis of the review identifying the infractions and counts, related W-7 applicant by first initial and last name, and overall final recommendation.
- Prepare the correct sanction letter.
- Forward the completed file to the Senior Tax Analyst for review.

3.21.264.8.4
(01-01-2024)
Sanctions

- (1) On-Site reviews will include reviewing Form W-7 applications and related documents, scrutinizing advertising material, inspecting files and observing office area (for client interaction). If the monitor discovers the CAA is noncompliant because of a violation of one or more of the rules governing the IRS AA Program, the monitor will provide all pertinent information in the Comments section of the DCI or in a separate document for IPS review. Correspondence compliance reviews are the same as On-site reviews excluding the ability to observe the office area.
- (2) IPS will review the monitor's CAA compliance package as well as the information provided by the CAA in response to a Correspondence Review to determine what infractions are appropriate.

- (3) If no infraction is identified, the CAA will receive an acceptance notification. Otherwise, infraction(s) may result in a warning, probation, or termination. The monitor must therefore document their observations in detail.

3.21.264.8.4.1 (01-01-2024)

Levels of Infraction

- (1) The IPS will monitor a CAA for conformity with all rules and guidelines governing the IRS ITIN AA Program.
- (2) The IPS will monitor the CAA's compliance in the following areas:
- Applicable rules listed in Rev. Proc. 2006-10, 2006-1 C.B.293 and Pub 4520.
 - Unacceptable cumulative suspense or reject rate
 - Significant complaints about a CAA's performance in the program
 - Loosely kept/unorganized files
 - Violation of the advertising standards
 - Failure to keep and make available records as described in Rev. Proc.2006-10 and the CAA Agreement where the non-compliance has occurred.
 - Erroneous filing of W-7s to claim individuals who do not qualify as dependents to claim Child Tax Credit (CTC) and Additional Child Tax Credit (ACTC), where applicable.
- (3) Use reasonable cause criteria when addressing the above,
- (4) In all cases, the IPS will review all the factors relevant to the violation. When the violation is minor, a written reprimand (warning) is issued. See Letter 6284, Warning Notice

3.21.264.8.4.2 (01-01-2024)

Level One-Warning

- (1) Level one (minor infractions) characteristics include:
- Little or no adverse impact on the quality of ITIN applications or IRS
 - No negative media impact
 - Self-correcting compliance issues
 - Procedural infractions
- (2) Level one infraction examples include:
- Loosely kept or unorganized files
 - Failure to submit applications to IRS in a timely manner
 - Failure to keep copies of all notices from IRS
 - Failure to update IRS AA application for minor items

Example: A monitor notes during a visit that the only violation is a discrepancy with the telephone number listed on the printout section of the AA application information. The CAA submits the correction to the ITIN Policy Section in the presence of the monitor. This action is a minor violation that warrants a verbal warning. The monitor will note the corrected violation on the daily activity record and indicate that a warning was issued to the CAA.

- (3) Apply reasonable cause criteria when addressing the above examples. If the violation is due to lack of proper internal controls or office policy, consider a level two infraction.

3.21 International Returns and Documents Analysis

3.21.264.8.4.3
(01-01-2024)

Level Two-Probation

- (4) In most situations, the CAA can correct or take corrective action to resolve the minor violation immediately.
- (1) When the violation is major, a written reprimand (probation) is issued. See Letter 6281, Probation Notice. Level two (serious infractions) include:
 - Actions adversely impacting the quality of Form W-7, Application for IRS Individual Taxpayer Identification Number, submitted to IRS on behalf of their clients
 - Actions negatively impacting taxpayers
 - Continued level two behavior or significant infractions
 - Intentional disregard of the AA Program rules
 - Misrepresentation
 - Non-compliance (not self-corrected)
- (2) Level two infraction examples include:
 - Information stated on W-7 not consistent with supporting documentation
Example: If documents on the W-7 is different than what is kept in client file, this is considered significant.
 - Unauthorized responsible party signed Certificate of Accuracy (COA)
 - Failure to complete Certificate of Accuracy (COA), three or more occurrences.
 - Failure to submit complete and accurate information (Supporting documentation, school records, tax return, etc.), three to four occurrences.
- (3) Level two infractions generally result in:
 - Loss of CAA privileges
 - One-year probation
 - Status change from CAA to AA (required to submit documentation with every Form W-7 application)
- (4) CAA may submit a written request for reconsideration within 45 days of the date of the letter. A second compliance review must be conducted after a year to ensure corrective measures have been taken. If the results are favorable, they may request reinstatement as a CAA in writing. If the results are not favorable, they will remain an AA for the duration of their agreement.

3.21.264.8.4.4
(01-01-2024)

Level Three-Termination

- (1) When the violation is major and egregious, notification of termination from the AA Program is issued. See Letter 6280, Termination Notice. Level three (major infractions) characteristics include:
 - Significant adverse impact on the quality of submitted Form W-7 applications
 - Continued level two behavior
 - Egregious infractions
- (2) Level three infractions are violations of rules governing IRS AA Program, that, in the opinion of the IRS, have a significant adverse impact on the quality of submitted Form W-7 applications. Level three infractions include continued level two infractions after the IRS brought the level two infraction to the attention of the CAA. Some level three infractions may result in termination from the IRS AA Program and referral to Compliance for a preparer project.

- (3) The following reasons (not all inclusive) may lead to termination of a CAA from the AA Program:
- Failure to keep any records
 - Maintaining invalid or expired documents
 - Failure to take Forensic Document Training
- (4) Egregious infractions such as tax fraud and unethical practices in Form W-7 preparation may result in termination from the AA Program. Examples include:
- Failure to cooperate with the IRS's efforts to conduct compliance reviews
 - Continued level one or level two infractions that are not corrected

3.21.264.8.4.5
(01-01-2024)
Reconsideration

- (1) Certifying Acceptance Agents may submit a written request within 45 days of the date of the Compliance Review letter to the ITIN Policy Section (IPS) for reconsideration of a Compliance Review determination for their organization. The request must be mailed to the IRS, ITIN Policy Section, Mail Stop 97-WI, 401 West Peachtree Street, NW, Atlanta, GA 30308. In order for a Compliance Review determination to be changed the CAA must be able to provide documentation related to the stated infractions that was available at the time the initial W-7 application was prepared or Compliance Review visit occurred.
- (2) IPS will review the case and reconsideration letter request and determine if a change in the initial determination is warranted. If the CAA provides the necessary documentation, an adjustment is made which could result in removal of the initial infraction(s) cited and a change in the initial Compliance Review determination. IPS will notify the CAA of the result of their reconsideration request by mail within 30 days of receipt of the request.

3.21.264.9
(11-27-2024)
**Acceptance Agent (AA)
Reports**

- (1) The IPS Reports Analyst review reports and analyze trends as it relates to the AA Program. Feedback (e.g., number of Form W-7 per state vs. number of CAAs per state, etc.) is provided as appropriate to the IPS Analyst for use in training and education/outreach efforts (e.g., tax forums, conferences, newsletters, etc.).
- (2) AA Reports are generated from the Business Objects Enterprise. Reports are generated by accessing Reports from the top-line menu on the ESAM landing screen. To run a report:
- Select the menu option "Reports"
 - Click "Okay" on the BOE warning message
 - Select "Folder", then select "Public Folders", click "Eservices" and select "ESAM-AA"
 - From here, you can run the required report by double-clicking on the report and follow the prompts.
- (3) Those with a need or designated by management must request access through Business Entitlement Access Request System (BEARS). For a list and description of available reports specific to Acceptance Agent (AA) application, see the table below:

Name	Description/Summary	Columns	Notes
Approved Applications E-mail Addresses	List of Organization's business e-mail addresses	EIN, Office Code, AA Type, Legal Name, Business E-mail Address, Name of Primary Contact, Primary Contact E-mail address	List is updated weekly
Approved Applications for Published List of Acceptance Agents	If you would like to be included on the published list of Acceptance Agents located on the IRS website, check here	Legal Name, DBA, Business Physical Location, AA / CAA, Business Phone Number	
Approved with Renew in Process	List of Organizations that have an existing approved application and a renewal in progress	EIN, EFIN ID, AA Type, Legal Name, Expiration Date, Renewal Submission Date	In progress renewal will not automatically expire until 10 Business Days
ESAM AA Aged Case Inventory	List of open cases sorted by case age for a specified app type	Manager SEID, Employee Name, Employee SEID, Assignment Date, Case ID, Case Status, Case Age, Case Creation Date, App Type, Firm Name (DBA), Application Tracking Number, Application Submitted Date, Application Age, Processing Start Date	
ESAM AA Application Inventory	Provide a count of AA Location Applications submitted for a current week (by AA / CAA and by status) plus YTD	Requested Agent Type by AA / CAA, YTD, Current Week	AAs vs. CAAs /Renewal Separately than ones that are approved. No date prompts. Note: Received Date is the date of submission; Count from Sunday through Saturday; Separate New, Renewal, Amended application counts if possible.

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 79

Name	Description/Summary	Columns	Notes
ESAM AA Application Statistics	Provides statistics on applications for a specified app type	App Type, App Status, Total, Total Apps, Grand Total	
ESAM AA Application Submitted	Provides statistics on applications submitted for a specified app type and date range	Hour, Count of Submitted, Total, Average	
ESAM AA Business Rule	List of business rule hits sorted by date for a specified app type, hit status, and date range	TIN, Business Rule, App Type, Hit Status, Confirm Date, Hit Date, Supporting Information	
ESAM AA Case Inventory	List of cases sorted by case age based on app type	Case Age, Case ID, Workgroup, Firm Name, Case Status, Process, Primary Issue, App Type, Assigned User ID, Assigned Date.	
ESAM AA EUP User	List of EUP users sorted by SEID for a specified app type	SEID, Name, Role, Age Group, Workgroup, Manager, Manager SEID, Date Added	
ESAM AA Issues	List of issues sorted by issue age for a specified app type	Issue Age, Case ID, Case Issue, Workgroup, Firm Name/Responsible Party Name, Issue Status, Process, Assigned To, Date Assigned, Case Status, App Type	
ESAM AA Letters	List of letters sorted by name and tracking number for a specified app type	Tracking Number, Letter Name (CRX Number), Letter Description (Long Name), Letter Generated Date, Letter Updated Date, Paragraphs Selected, Letter Status	
EAM AA Suitability	List of cases for a specified date range	Case Number, Workgroup, Primary Issue, Case Status, Case Created Date, Suitability Status (Current), Type (Firm/Person), TIN, Eligibility Date (Current)	

Name	Description/Summary	Columns	Notes
ESAM AA Transactions	List of transaction events sorted by ID and date for a specified app type and date range	ID, Date Added, Track Num, Event ID, Event Type, Outcome, App Status, Support, DBA Name, Last Name, First Name, User Name	
Organizations that did not Renew Preceding Calendar Year	List of Organizations that did not renew / what locations were not renewed from the previous year	EIN, Legal Name, AA Type, Expiration Date, Business Email Address, Mailing Address	Expired after 12/31/ of the preceding year - Annual
Scheduled to Renew, Expired in Current Year	Who is scheduled to expired for resource planning	EIN, Legal Name, AA Type, Expiration Date, Mailing Address, Published	AA Agreement / CAA Agreement will expire in the current Calendar Year. Annual; June reminder - Letter #[5613C] Sent on May 1st of the 4th year.

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 81

Exhibit 3.21.264-1 (01-01-2024)

Common Income Tax Returns

Common Income Tax Returns

Income Tax Form	Description	FRC	MFT Code	Return Due Date
940	Annual FUTA return	940-1	10	January 31st
941	Quarterly payroll return	941-01	01	Last day of the month following the end of the quarter
944	Annual payroll return	944-01	14	January 31 st
945	Annual nonpayroll return	945-1	16	January 31 st
990	Public charity, gross receipts over \$50,000	990-01	67	15 th day of 5 th month after end of organization's accounting period
990-N	Public charity, gross receipts under \$50,000	990-02		
1040	Individual income tax return		30	15 th day of 4 th month after end of tax year
1041	Estate/trust return	1041-1	05	15 th day of 4 th month after end of tax year
1065	Partnership	1065-1	06	15 th day of 4 th month after end of tax year
1065-B	Large partnerships	1065-02		
1120	Corporation	1120-01	02	15 th day of 3 rd month after end of tax year
1120-S	S-Corporation	1120-02		
1120-F	Foreign Corporation (Office or Place of Business in the U.S.)	1120-06	02	15 th day of 3 rd month after end of tax year
1120-F	Foreign corporation (No Office or Place of Business in the U.S.)	1120-06	02	15 th day of 6th month after end of tax year

Exhibit 3.21.264-2 (01-01-2024)**Acceptable Titles for Principal, Partner or Owner****Acceptable Titles for Principal, Partner or Owner**

Type entity/business	Acceptable Titles	Address business tax compliance failure only to:
Financial institution	<ul style="list-style-type: none"> • Bank President • Branch Manager • Vice President 	President
Educational institution	<ul style="list-style-type: none"> • Dean • Director of International Studies • Controller 	Vice chancellor for finance (or equivalent)
Federal government agency	<ul style="list-style-type: none"> • Chief • Manager 	N/A
City or state government agency	<ul style="list-style-type: none"> • Comptroller • Treasurer • Manager 	Comptroller
Military organization	<ul style="list-style-type: none"> • JAG Officer 	JAG Office
Casino	<ul style="list-style-type: none"> • Pit Boss • Slot Manager • Controller 	Always address rejection letter to Controller.
Partnership (MFT 06)	<ul style="list-style-type: none"> • Partner • General Partner • Limited Partner • Managing partner • President • Owner • Tax Matter Partner (TMP) 	Managing partner
Corporation (MFT 02)	<ul style="list-style-type: none"> • President • Vice President • Corporate Treasurer/Treasurer • Assistant Treasurer • Chief Accounting Officer (CAO) • Chief Executive Officer (CEO) • Chief Financial Office (CFO) • Tax Officer • Chief Operating Officer (COO) • Corporate Secretary/Secretary • Secretary • Treasurer • Any Corporate Officer if a statement that can legally bind the firm is provided 	President
LLC	<ul style="list-style-type: none"> • LLC Member • Sole member • Managing member • Owner • President • Vice president • Treasurer • Secretary • Partner • General partner • Managing partner 	Managing member or partner, owner, or partner
Sole proprietorship	<ul style="list-style-type: none"> • Owner • Sole proprietorship 	Owner

IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program 3.21.264

page 83

Exhibit 3.21.264-3 (11-27-2024)

Acronyms

Acronym

NOTE: This is not an all-inclusive list.

ACRONYM	MEANING
AA	Acceptance Agent
ADD	Address
ALT CONT	Alternate Contact
APPL	Form 13551 Application
AUTH REP	Authorized Representative
ATTY	Attorney
BALDUE	Balance Due
BI	Background Investigation
BKPT	Bankruptcy
CAA	Certified Acceptance Agent
CPA	Certified Public Accountant
DOB	Date of Birth
EA	Enrolled Agent
EFIN	Electronic Filing Number
ERO	Electronic Return Originator
F#	Form Number (e.g., F1040 = Form 1040)
FPC	Fingerprint Card
GC	Green card
ILO	In Lieu Of
INCOMPL	Incomplete
INDIV	Individual
IPS	ITIN Policy Section
LMTCBW/	Left Message to Call Back With (name)
LTR	Letter
MR	Missing Return
OPR	Office of Professional Responsibility
POPS	Proof of Professional Status
PRIM CONT	Primary Contact
PTIN	Preparer's Tax Identification Number
RECD	Received
REJ	Rejected
RPO	Return Preparer's Office
SUBST4	Substituted For Return
SIG	Signature
SOS/RP	Submitted Outside of Open Season/Renewal Period
STRUC	Structure
SUIT	Suitability
SUSP	Suspended
TCC-B	Tax Compliance Check - Business
TCC-I	Tax Compliance Check - Individual
TERM	Terminated
TPDS	Employee Users Portal (EUP) Third Party Data Store
UPD	Updated
UTC	Unable to Contact

