Fact Sheet

October 2026

Becoming a Certifying Acceptance Agent (CAA)

for SPEC Partners

This Fact Sheet was developed to assist SPEC partners who are considering becoming CAAs. It is intended for external audiences and can be shared with SPEC partners.

SPEC seeks Certifying Acceptance Agents

The Stakeholder Partnerships, Education and Communication (SPEC) function of the IRS works collaboratively with community-based organizations and non-profits to assist taxpayers in satisfying the tax responsibilities of our shared customers. SPEC is working to recruit more Certifying Acceptance Agents (CAA). The goal is to increase the availability of Individual Taxpayer Identification Number (ITIN) services throughout the nation and within local communities, particularly in communities with high ITIN usage.

Why should you consider becoming a Certifying Acceptance Agent?

Becoming a Certifying Acceptance Agent (CAA) will give you the ability to assist alien individuals and other foreign persons in the completion and submission of their Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN from the IRS.

Once you are a CAA, you can provide a valuable one-stop service and a cost savings to this market segment.

As a CAA you:

- Are not required to mail original documentary evidence with the ITIN application and federal tax return for primary and secondary taxpayers. You will attach a copy of these documents with the submitted ITIN applications which allows the applicant to retain their original documents. For dependents, you can authenticate the passport and birth certificate. For all other dependent documents, you must submit the original or copies certified by the issuing agency.
- Can contact the Austin ITIN Unit for information on the status of submitted Form W-7 applications.
- Can contact the ITIN Policy Section (IPS) office via email for technical assistance.

  - As a SPEC partner, you can also contact your relationship manager with questions.

- Will receive a copy of any ITIN notice that is sent to the applicant.

SPEC partners interested in becoming CAAs must meet the following requirements:

- Have a valid EIN.
- Be an established VITA/TCE site with two or more years of experience or a partner that actively engages in supporting the preparation of tax returns and is highly recommended by the SPEC territory manager.
- Any Responsible Party identified by the organization must be a permanent employee (volunteers do not qualify) and at least 18 years of age.
- Individuals identified as a Responsible Party in the application must be a legal resident of the U.S. However, military personnel serving outside of the U.S. can continue to apply to become CAAs.
- The organization and Responsible Parties must pass a tax compliance check and be current in the filing and paying of any tax liability.
- SPEC VITA/TCE partners must be available year-round to provide service and answer questions regarding correspondence received by individuals for whom they previously submitted W-7s and accompanying tax returns. They must also provide a permanent address where correspondence can be sent.
- Adhere to SPEC Quality Site Requirements.

As a recognized SPEC partner, you will apply using a streamlined CAA application process

The streamlined CAA application process eliminates the suitability and background checks for most SPEC partners.

**An applicant who has been assessed preparer penalties, been convicted of a crime, failed to file personal tax returns, or pay tax liabilities, or been convicted of any criminal offense may not be eligible to participate in the program.*

Note: The IRS will conduct background checks and tax compliance checks after the application is received.

Four easy steps for SPEC partners to become a CAA:

1. Complete the mandatory **ITIN Acceptance Agents Training** found on IRS.gov/aapc before applying. Everyone who is listed as a Responsible Party on the Acceptance Agent application must complete the training.

2. Complete the forensic document identification training.

   Note: Free forensic training is not available through the SPEC organization at this time. Please use the following link for a list of available courses via the IRS website: **https://www.irs.gov/individuals/international-taxpayers/forensic-training**

   Upon completing the Forensic Training, partners are required to upload their certificate of completion to the Document Upload Tool (DUT). This will notify the ITIN Policy Section (IPS) that the Forensic Training has been completed.

3. Complete the electronic IRS Acceptance Agent application. Applicants must have an IRS e-Services account before initiating and completing an application. Applicants can visit **www.irs.gov/aapc** for more information. Once access is granted, select Acceptance Agent Application from the menu. Key Individuals within your organization (e.g., Principal Partner/Owner, Principal Consent, Responsible Parties) who are listed on the application must complete applicable fields and sign respective training certificates and jurats. Submit your application to participate in the IRS Acceptance Agent Program. See “Tips for completing electronic acceptance agent application” below.

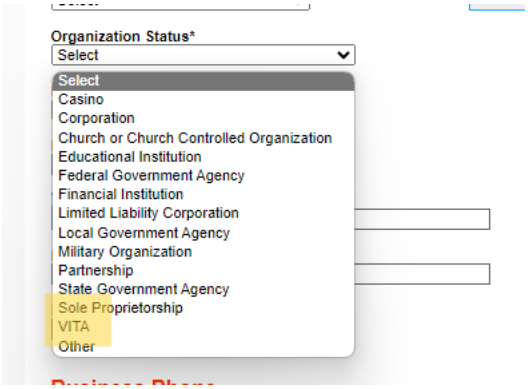
4. Access the **Document Upload Tool** to upload any required documentation if necessary (i.e., IRS exempt letter, Professional Credentials, Citizenship documents, Forensic Training certificate of completion).

Additional Information:

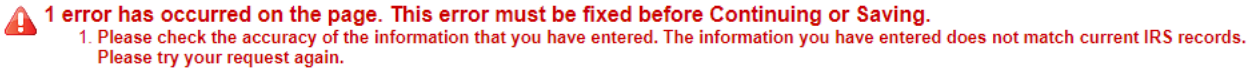
- ITINs are for federal tax reporting only.
- ITINs are not valid for employment.
- ITINs do not provide eligibility for the Earned Income Tax Credit (EITC).
- All Acceptance Agents are required to submit at least five W-7 applications a year to remain in the program.

Tips for Completing the Electronic Acceptance Agent Application

- Review the **Acceptance Agent Application Tutorial for New Participants** on IRS.gov.
- SPEC partners must use “VITA” in the “organization status” drop down box to ensure the application goes through the SPEC streamlined process.



- SPEC partners should ensure they use the correct "legal" name associated with the Employer Identification Number (EIN) for the organization and should not use their EFIN in the Acceptance Agent application. The EFIN is not required for this program. Using the incorrect name or error message not related to EFIN not matching could result in an error as shown below:



- The application must be submitted by a Principal, Partner, or Owner (PPO) who has the authority to act on behalf of the organization through e-services. The PPO and all Responsible Parties (RP) must have an ID.me account.
- Before the PPO can submit the application, all RPs must:
  - Log in to e-services and answer each suitability question.
  - Read the training certification statement, privacy act and jurat.
  - Check the checkbox attesting to the statement.
  - Enter their e-services PIN.
- After submission, if all requirements have been met, the ITIN Policy Section (IPS) will issue a preliminary CAA agreement for signature. Only the PPO can sign the agreement. The PPO must sign the agreement by accessing the application in e-services, clicking "view agreement summary" and choosing the "sign" option in the action drop-down menu as shown in the Acceptance Agent application tutorial.

  CAA partners will amend and renew applications through e-services. See either the Acceptance Agent Application Tutorial for New Participants or the Acceptance Agent Application Tutorial for Renewal Participants for more information.