

Fact Sheet for SPEC Partners: Becoming A SPEC Certifying Acceptance Agent (CAA)

This Fact Sheet was developed to assist potential SPEC 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 foreign and alien individuals in the completion and submission of their Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

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

As a SPEC 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 your SPEC Relationship Manager or the ITIN Policy Section (IPS) office via email for technical assistance.
- 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. This could possibly include banks, credit unions and government entities.

- The responsible officer identified by the organization must be a permanent employee (volunteers do not qualify) and at least 18 years of age.
- An individual identified as the responsible officer in block 5 of 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 designated employee must pass a tax compliance check and be current in the filing and paying of any tax liability.
- SPEC VITA/TCE partners need to be open year-round to answer questions and provide service to people for whom they previously prepared Form W-7. They must also provide a permanent address where correspondence can be sent.
- Adhere to SPEC Site and Quality 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 will have to attach a fingerprint card for an FBI background check.*

Note: Background checks and tax compliance checks will be conducted by the IRS after the application is received.

Four easy steps for SPEC partners to become a CAA:

1. Complete **Form 13551**, IRS Application to Participate in the IRS Acceptance Agent Program, and attach the fingerprint card (if applicable).
2. Complete the **Mandatory Acceptance Agent training**, found on irs.gov.
3. Print, sign and attach the certification form from Step 2 for each authorized representative (person listed in block 5 of the application) to the Form 13551.
4. Complete the *Forensic Training* provided free of charge through the SPEC organization.
 - The training is located at <https://www.webcaster4.com/Webcast/Page/1104/21105>.
 - Notify your Relationship Manager when you have completed the training.
 - A mandatory Question & Answer session will be scheduled after you have taken the *Forensic Training*. Your Relationship Manager will provide you the date and time of the conference call once it is scheduled.
 - The ITIN Policy Section (IPS) office will be advised when you have completed the Forensic Training and attended the Question & Answer conference call.

Additionally:

- Applications received without the required certification form(s) will not be processed.
- Allow 120 days for your application to be processed. The 120 days begin when a complete application, including all necessary information, is received. If an incomplete application is received and additional information is required, the 120-day processing period will start over.
- All Acceptance Agents are required to submit at least five W-7 applications a year to remain in the program.

Send the completed Form 13551, along with the Mandatory Training certification form and fingerprint card, if required*, to:

Internal Revenue Service
3651 S. IH 35
Stop 6380, AUSC
Austin, TX 78741

The following are tips for completing Form 13551, Application to Participate in the IRS Acceptance Agent Program:

- Write across the top of the application in bold red print "VITA/TCE Partner".
- Attach the Mandatory Acceptance Agent Training certification for each authorized representative.
- Check the applicable boxes ("New" or "Renewing" and "Certifying Acceptance Agent") to indicate the type of application and Acceptance Agent.
- Block 1- Check the box to indicate the Applicant's professional status. If not listed check "Other" and write in "VITA/TCE Partner".
- Block 2 - List only the organization's "Legal Name of Business". The IPS only acknowledges the legal entity name that is associated with the IRS assigned Employer Identification Number (EIN). If a different name is used for SPEC purposes, capture that name in Block 11.
- Block 3 - The "Business EFIN" must be associated with the EIN provided.
- Block 4 - Provide the applicant's EIN. Organization's EIN must match IRS records.
- Blocks 5 -10 pertain to the authorized representative. The authorized representative must be an employee of the organization and at least age 18. SPEC recommends naming more than one person so that in the event someone leaves, the CAA can continue to operate in that capacity.
- U.S. Resident Aliens must attach a copy (front and back) of their unexpired green card
- Note: Individuals not authorized to work in the U.S. will not be approved.
- If block 10 is checked "yes" you will need to provide an explanation and attach a fingerprint card*.
- Block 11 – "Doing Business As" (DBA) Name. Provide the VITA/TCE Site name or name used for

SPEC purposes, if different from the legal name provided in Block 2.

- Block 12 - A permanent business address. The business address cannot be a P.O. Box.
- Block 13 - A business telephone number and email address are required. Fax number is optional.
- Block 14 - A mailing address is required. Note, this is the address where all IPS communications will be sent. Addresses should be as detailed as possible (i.e. include specific mail stops or departments, e.g. ATTN: etc.) to ensure mail is directed to the proper party once it reaches the organization.
- Block 15-Check "Yes"
- All fields on the application should be completed. If not applicable, place a N/A in the field. That does not apply to block 15a. You must indicate an anticipated number of W-7s that will be submitted in a calendar year.
- Blocks 16 and 17 - Primary and alternate contacts are recommended. (Individuals can check the status of W-7 applications and contact the IRS Austin ITIN Unit for assistance.)
- Organization's activity in block 18 should be "VITA/TCE" or "Tax Preparation".
- Block 20 and 21 - Application must be signed by the principal, partner or owner of the organization and the employee designated as the Authorized Representative.
- Page 4 – If additional authorized representatives are included in the application on Pages 3 and 4 the principal, partner or owner of the business must sign the application again on Page 4. If the signature is not included the application will be returned.

Note: Each additional authorized representative must also sign in the applicable box on page(s) 3 and 4.