

Fact Sheet for SPEC Partners

Becoming A SPEC Certifying Acceptance Agent (CAA)



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Key Messages:

- The commitment of SPEC and its partners is critical to the success of the SPEC CAA Application Process.
- By becoming a CAA, you can provide a one-stop service to taxpayers in need of an Individual Taxpayer Identification Number (ITIN).
- Requirements must be met by SPEC Partners to apply for CAA.
- The CAA application process is streamlined for SPEC Partners.
- SPEC Partners have four easy steps to follow when applying to become a 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 to obtain an ITIN.

Once you are a CAA, the end result leads to better 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 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 return 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.
- 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 filing and paying 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 Form 13551 being submitted.
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 Questions & Answers 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 Office will be advised when you have completed the Forensic Training and attended the Questions & Answers 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.

- 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.
- 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 IPO 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. Recommend naming more than one person 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 is 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 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-7 that will be submitted in a year.
- Blocks 16 and 17 - Primary and alternate contacts are recommended. (Individuals can check the status of W-7 applications and contact IRS Austin ITIN Unit for assistance.
- Organizations activity in block 18 should be **“VITA/TCE “or “Tax Preparation”**.
- Block 20 and 21 - Application must be signed by an officer/owner/president of the organization and the employee designated as Authorized Representative.