IRS Nationwide

Tax Forum | 2023

Assist with Individual Taxpayer Identification Number (ITIN) Services; Become an Acceptance Agent

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Objectives

Following this presentation, you will be able to:

- Identify who can become an Acceptance Agent (AA).

- Describe the role of Acceptance Agents.

- Understand the benefits of becoming a Certifying Acceptance Agent (CAA).

- Identify key changes for the new AA application process.

Objectives (cont.)

- Name four key steps in the new Acceptance Agent application process.

- Describe benefits of the new electronic Acceptance Agent application.

Agenda

- ITIN Overview.

- Acceptance Agent overview.

- Benefits of becoming a CAA.

- Review changes to the Acceptance Agent application process.

- Understand how to become an Acceptance Agent.

- Review some key benefits of the new Acceptance Agent application process.

ITIN Overview

What is an Individual Taxpayer Identification Number (ITIN)?

- Issued by IRS to individuals who are not eligible for a Social Security number (SSN) and have a federal tax filing or reporting requirement, or to individuals who are claimed on a taxpayer's return for an allowable federal tax benefit.

- Helps individuals comply with the U.S. tax laws and provides a means to efficiently process and account for tax returns and payments.

ITIN Overview (cont.)

What is an Individual Taxpayer Identification Number (ITIN)?

- Issued regardless of immigration status to eligible individuals.

- Obtained by submitting Form W-7, *Application for IRS Individual Taxpayer Identification Number*, required documents and filing a federal tax return (unless exception to federal tax filing requirement is met).

Acceptance Agent Overview

What is an Acceptance Agent?

A person (i.e., an individual or an entity) who, pursuant to a written agreement with the Internal Revenue Service, is authorized to assist alien individuals and other foreign persons who are required to have a U.S. taxpayer identification number for tax purposes, but are ineligible to receive a Social Security number, in obtaining ITINs from the IRS.

Acceptance Agent Overview

Who are Acceptance Agents?

- Persons that provide help to taxpayers in the preparation of their tax returns.

- Educational institutions (colleges or universities).

- State or federal government agencies.

- Financial institutions.

- Gaming facilities.

- Community-based organizations.

Acceptance Agent Overview

What is the role of an Acceptance Agent?

- Conduct interviews to determine ITIN eligibility.

- Review required documents to obtain an ITIN.

- Complete Form W-7, *Application for IRS Individual Taxpayer Identification Number,* for taxpayers.

- Submit Form W-7 with required documents and tax return, or exception documentation where applicable, to IRS.

Certifying Acceptance Agent (CAA)

Benefits of becoming a CAA:

- CAAs have document authentication authority which allows them to validate identity and foreign status documents of applicants. This allows taxpayers to retain their original documents rather than send them to IRS.

- CAAs receive copies of all ITIN notices that pertain to Forms W-7 submitted by them.

- CAAs have a direct phone line to the ITIN operation.

Changes to the Acceptance Agent Application Process

Key changes to the prior application process:

- Obsoleted Form 13551, *Application to Participate in the IRS Acceptance Agent Program*.

- Converted from paper to electronic application process.

- Discontinued submission of paper fingerprint cards.

AA Application Process

1. Complete the mandatory ITIN Acceptance Agent training at IRS.gov before submitting the application. The training is available at https://www.irs.gov/itinagents and applies to all individuals who are listed as a Responsible Party.

2. Complete Forensic Document Identification Training (CAAs only). More information is available at https://www.irs.gov/forensic and applies to all individuals who are listed as a Responsible Party.

AA Application Process (cont.)

3. Complete and submit the electronic IRS Acceptance Agent Application. An IRS e-Services account is required. Visit https://www.irs.gov/e-services for more information. Once access is granted, select Acceptance Agent Application from the menu, complete applicable fields, sign respective training certificates and jurats, and submit your application.

4. Access the Document Upload Tool at https://IRS.gov/caaReply to upload any required documentation (i.e., Forensic Training certificates, professional credentials, citizenship documents, etc.).

New Acceptance Agent Application Process Benefits

- Efficient processing, quicker approvals.

- Eliminates mail delays, completely electronic.

- Reduces incomplete applications through upfront field validations.

- Leverages the existing CAA Document Upload Tool to facilitate organization responses to correspondence.

- Allows for electronic signing of AA mandatory training certificates and owner access to approved agreements.

- Gives organizations ability to change certain information (e.g., address, telephone, fax, and email) immediately, once approved.

Resource Information

- ITIN Homepage

  https://www.irs.gov/ITIN

- How to Become an Acceptance Agent

  https://www.irs.gov/itinagents

- Access to e-Services

  https://www.irs.gov/e-services

- ITIN Program e-mail

  ITINProgramOffice@irs.gov