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# IRS accepting applicants for 2027 CAP program beginning September 8

The IRS today announced the opening of the application period for the 2027 **Compliance Assurance Process (CAP) program**, which will run from September 8, 2026, to October 30, 2026.

According to today's IRS release—**IR-2026-107**—the IRS will inform applicants if they are accepted into the program in February 2027.

Launched in 2005, CAP employs real-time issue resolution through transparent and cooperative interaction between taxpayers and the IRS to improve federal tax compliance by resolving issues prior to the filing of a tax return. To be eligible to apply for CAP, new applicants must:

- Have assets of $10 million or more
- Not be under investigation by or in litigation with any government agency that would limit the IRS's access to current tax records
- Be a U.S. publicly traded corporation legally required to prepare and submit SEC Forms 10-K, 10-Q and 8-K or a privately held C-corporation, including a foreign-owned corporation, that agrees to submit annual audited financial statements prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS), or another IRS-approved method, specific to the taxpayer applying to the CAP program, as well as unaudited quarterly financial statements

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