



The
IRS *e-file*

**APPLICATION
PACKAGE**

**Publication 3112
including Form 8633
for Business and
Individual e-file
Programs**

What's New?

You may now apply to participate in all IRS *e-file* programs for all forms using one application Form 8633. This applies to Electronic Return Originators (ERO), Transmitters, Software Developers, Intermediate Service Providers, and Reporting Agents submitting form types 940, 941, 990, 1040, 1041, 1065, 1120, 1120 POL, State Ack, or ETD.

The IRS *e-file* Program has combined the application to participate in the business and individual *e-file* programs. Businesses and individuals can apply to participate in the IRS *e-file* Program by using the *e-file* application on-line or the new paper Form 8633. Effective August 1, 2003, business applicants will no longer be required to complete Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns to participate in the IRS *e-file* Program.



Why IRS *e-file*?

The IRS *e-file* program enables providers to file their clients' business and individual income tax returns and information returns electronically. Each year, more and more taxpayers and providers choose IRS *e-file* because their returns are processed faster with fewer errors. This means quicker refunds and less contact with the IRS. IRS *e-file* offers you proof of receipt within 48 hours of sending your client's tax return to the IRS. Your individual and business clients can *e-file* balance due returns and, at the same time, schedule a payment for a future withdrawal by initiating an electronic funds withdrawal. Individual taxpayers can also delay out of pocket expenses by paying with a credit card. As taxpayer demand for IRS *e-file* continues to grow, there are many ways you can meet the expectations of your clients by participating as an **Authorized IRS *e-file* Provider.**

► Information about the IRS e-file program and related topics can be found on the IRS Web Site at the following Internet address: <http://www.irs.gov> or by calling toll-free, 1-866-255-0654.

The IRS issues various Revenue Procedures that contain the rules for participating in the IRS *e-file* programs. Please read the applicable Revenue Procedures to meet your business needs

before doing anything else. The current Revenue Procedures and other information about IRS *e-file* and related topics can be found on the IRS Web Site at the following Internet address: <http://www.irs.gov>.

Have questions? Need answers? Don't know where to begin? Call the Andover Campus at **1-866-255-0654** (toll-free) for assistance.

BECOME AN AUTHORIZED IRS *e-file* PROVIDER IN 3 STEPS

1. Choose the Authorized IRS *e-file* Provider options that are best for you.
2. To complete the paper application, fill out and submit Form 8633, Application to Participate in the IRS *e-file* Program, and use the Accuracy Checklist to ensure that the application is complete. You have two options—you can complete the on-line *e-file* application or complete the paper Form 8633.
3. Pass a Suitability Background Check.

3 STEPS

**CHOOSE THE
AUTHORIZED IRS *e-file*
PROVIDER OPTIONS THAT
ARE BEST FOR YOU**



An Authorized IRS *e-file* Provider can be an Electronic Return Originator, Intermediate Service Provider, Transmitter, Software Developer or Reporting Agent. Be sure to include all your choices on the application form.

Electronic Return Originators (EROs) – originate the electronic submission of tax returns to the IRS. Check “yes” for Electronic Return Originator on the application.

Intermediate Service Providers – receive tax return information from EROs or from taxpayers who file electronically from home using their personal computers, either on an On-Line Internet Site, or by using commercial tax preparation software. Intermediate Service Providers process the tax return information and either forward the information to a transmitter, or send the information back to the EROs or taxpayers.

Transmitter – Once the return is prepared, the tax return data is sent to the IRS by a Transmitter. Transmitters must have software and modems that allow them to connect with IRS computers. EROs may apply to be transmitters and transmit return data themselves, or they may contract with accepted third-party transmitters who will transmit the data for them. Transmitters, who transmit returns filed from home by taxpayers using tax preparation software, are called “On-Line Filers.” On-Line Filers consist of 990, 1040, 1120, 1120POL filing. On-Line Filing applications must submit additional information with the application as outlined in the Form 8633 instructions. Guidelines for On-Line Filing can be found in Publication 1345, *Handbook for Authorized e-file Providers*. The Revenue Procedure also contains the rules for On-Line Filing. If you decide to be an On-Line

Filer, you must indicate this on your application by checking “yes” to boxes 2c for Transmitter and 2d for On-Line Filing. An entity that provides a “bump-up” service is a Transmitter. A bump-up service provider increases the transmission rate or line speed of formatted or reformatted information that is being sent to the IRS via a public switched telephone network.

Software Developers – Software Developers write the programs to IRS specifications that make IRS *e-file* and Federal/State *e-file* possible. The IRS and participating states require that all software pass a series of tests each year. Once approved, this software may be sold and used by EROs, Reporting Agents, Intermediate Service Providers and Transmitters. Federal/State Software Developers must also register and test with participating state electronic filing programs.

Reporting Agents – A Reporting Agent (Agent) is an accounting service, franchiser, bank, or other person that complies with Rev. Proc. 96-17, as modified by section 21.02 of this revenue procedure, and is authorized to electronically prepare a Form 940/941 for a taxpayer.

To become an ERO, Intermediate Service Provider, Transmitter, Software Developer or Reporting Agent, you must apply by submitting Form 8633 (see Step 2) and be accepted by the

IRS. Before you apply, you need to decide which provider option(s) make the best business sense for you. In addition, you should contact a number of vendors and software developers to find the products that meet your business needs.

For additional information about Business *e-file* programs, see the following publications:

Publication 1524 – Procedures for the Form 1065 *e-file* Programs

Publication 1525 – File Specifications for Form 1065 *e-file*

Publication 1855 – Technical Specifications Guide for the Electronic Filing of Form 941

Publication 3715 – Technical Specifications Guide for the Electronic Filing of Form 940

Publication 1437 – Procedures for Electronic Filing of Form 1041

Publication 1438 – File Specifications for Form 1041

Federal/State e-file – Federal/State *e-file* is a cooperative tax filing program between the IRS and some of the states which have taxes. This process makes it possible for taxpayers to file both federal and state tax returns electronically at one time. Each participating state has its own requirements, but all require that you have been accepted in the IRS *e-file* program before they will accept you in their state programs.

► To become an Electronic Return Originator, Intermediate Service Provider, Transmitter, Software Developer or Reporting Agent, you must apply by submitting Form 8633 and be accepted by the IRS. Before you apply, you need to decide which provider options make the best business sense for you.

STEPS

FILL OUT AND SUBMIT FORM 8633, APPLICATION TO PARTICIPATE IN THE IRS *e-file* PROGRAM

▶ **Application forms to become new Authorized IRS *e-file* Providers may be submitted year round. It is important to submit your completed application no later than 45 days prior to the date you intend to begin filing returns electronically (business and/or individual).**

Form 8633 is located in this package with complete line-by-line instructions. The form asks for basic information about your business, key people in your business and the provider options you have chosen in Step 1. You may choose more than one provider option, for example, ERO, Transmitter and Reporting Agent on one application. Do **not** check yes for the On-Line Filing question 2d unless you will receive returns from taxpayers that are preparing their taxes on commercially available software, software downloaded from an Internet site and prepared off-line, or through an on-line Internet site. **Note for On-Line Filing Applicants:** detailed instructions are outlined on page 3 of the application.

The Form 8633 is also used to notify the IRS when changes occur in your business. It is important that you update your application information whenever changes occur. You may do this by revising your Form 8633 (paper Form 8633 or *e-file* application online), or by mailing the changes on your company letterhead to the Andover Campus, signed by a firm official. You may also call toll-free, 1-866-255-0654 to make some changes. Applications **must** be updated within 30 days of the date changes occurred. Any changes affecting suitability such as changes to TINs and corporate structure cannot be made via telephone. Original/revised Form 8633 or any changes submitted on letterhead should not be faxed to Andover Campus. Any faxes submitted may result in delay of the processing of the information.

After completing the form, please take the time to check it against the enclosed Form 8633 Accuracy Checklist. This will help ensure that you haven't forgotten something such as signatures, or attachments needed, such as fingerprint cards, or evidence of professional status. **Applications are returned if they are incomplete.**

Include fingerprint cards or evidence of professional status for all principals of your firm (line 7) and responsible officials (line 8). Only one set of fingerprint cards is required for each principal and responsible official. To obtain fingerprint cards, call toll-free, 1-866-255-0654. New fingerprint cards are not required

▶ **Make sure to have all required signatures. Missing signatures will result in the return of your application.**



▶ **If you need to submit fingerprint cards, you may obtain them by calling toll-free, 1-866-255-0654.**



▶ **Submit your completed application to become a new Authorized IRS *e-file* Provider no later than 45 days before you intend to begin filing returns electronically.**



for individuals who submitted them in the past with another application that is currently active. The fingerprint cards for the *e-file* programs are unique and can only be obtained from the Andover Campus.

Application forms to become new Authorized IRS *e-file* Providers may be submitted year round. Once the provider is accepted into the program, there is no need to reapply.

When the IRS receives the application form, we will acknowledge its receipt with a letter, assign identification numbers after suitability is passed, and where applicable, issue a password for testing based on the provider options you have chosen, as follows:

- **EROs, Transmitters, Software Developers, Reporting Agents and Intermediate Service Providers** will receive an Electronic Filing Identification Number (EFIN) for the home location which is each location based on the firm's business address;
- **Transmitters and Software Developers** will also receive an Electronic Transmitter Identification Number (ETIN) and a password for testing.

Processing the applications and completing the suitability background checks (see Step 3) can take up to 45 days. The IRS encourages all prospective Authorized IRS *e-file* providers to apply no later than two months prior to the date you intend to begin filing returns electronically (business and/or individual); apply later and you may not be accepted in time to begin *e-filing* based on your filing season.

QuickAlerts – It is strongly recommended that you subscribe to QuickAlerts once approved to participate in the IRS *e-file* program. QuickAlerts is the answer for up to the minute *e-file* information. Would you like to know when a problem occurs at the campuses (service centers) that would interrupt your processing of electronically filed returns? Would you like to hear about any tax law or publication changes affecting *e-file* or when the next conference is scheduled? How about delays in Form 8453 acknowledgments in the processing of returns? Get a jump on *e-file* messages early in the filing season.

Find out today by subscribing to QuickAlerts, IRS' latest "push" technology messaging system. Get the facts quick, fast and anyway you'd like to receive them (i.e., phone, fax, e-mail). Want to know more... go to <http://www.irs.gov/taxpros/providers/article/0,,id=97623,00.htm1>

E-News for Tax Professionals – Subscribe to this reorganized and improved version of the Local News Net. The new electronic newsletter for tax practitioners and others provides consolidated and localized information that's available for the first time on a state-by-state basis. Services through E-News include IRS Digital Dispatch, IRS Newswire, and IRS Tax Tips. For more information on the electronic subscription services, visit "The Newsroom" section on IRS.gov, look under the "contents" listing and click on "e-News Subscriptions."



**PASS A SUITABILITY
BACKGROUND CHECK**

▶ **All principals of your firm and responsible officials must pass the suitability check before the firm will be accepted into the IRS e-file program.**

Transmitters and Software Developers must also test their software and transmission capability with the IRS once a year.

When you apply to become an ERO, Transmitter, Reporting Agent or Intermediate Service Provider, the IRS will conduct a background check on all the principals of your firm and responsible officials listed on the application to determine their suitability to be Authorized IRS *e-file* Providers. If you apply to be a Software Developer only, a suitability check is not required.

SUITABILITY CHECKS MAY INCLUDE THE FOLLOWING:

1. An FBI criminal background check;
2. A credit history check;
3. An IRS records check to a) ensure that all individual and business tax returns are filed and balance paid or appropriately addressed, and b) identify instances of fraud and preparer penalties; and
4. A history check for prior non-compliance in the Electronic Filing or IRS *e-file* programs.

All principals of your firm and responsible officials must pass the suitability check before the firm will be accepted into the IRS *e-file* program and before the assignment of identification numbers. If anyone fails, your application will be rejected. If your application is rejected, you will be notified in writing. You may appeal. If your application rejection is upheld on appeal, you may not reapply to become an Authorized IRS *e-file* Provider for two years.

Please check the box(es) that apply to this application:
 New Revised EFIN: _____ Add New Location Reapply EFIN and /or Previous EFIN _____

1a Please check the box which describes your firm. (Check one box only)
 Sole proprietorship Partnership (number of partners with 5% or more interest) Corporation
 Limited Liability Company Limited Liability Partnership Personal Service Corporation Federal Government Agency
 State Government Agency Local Government Agency Credit Union Association Volunteer Organization

b Firm's Employer Identification Number (EIN) or Social Security Number (SSN) _____

c Firm's legal name as shown on firm's tax return _____

d Doing Business As (DBA) name (if other than the name in item 1c) _____

e Business location address Country Street City State ZIP Code/Country Code

f Business telephone number () Fax Number ()

g Mailing address of the Firm if different from the location address only (street or P.O. box) Country Street City State ZIP Code/Country Code

h Is the firm open 12 months a year? Yes No
 If you answer "No," please give address and telephone number that are available 12 months of the year. Address Telephone number ()

i Primary Contact Name Title: E-mail address (optional):
 (first, middle initial, last) Phone Number: () Fax Number: ()

j Alternate Contact Name Title: E-mail address (optional):
 (first, middle initial, last) Phone Number: () Fax Number: ()

	Yes	No	
2 Please answer the following questions by checking the appropriate box or boxes.			
a Will you originate the submission of electronic returns to the IRS? (Electronic Return Originator)			3 If you are a Not for Profit service, check the one box that applies below: <input type="checkbox"/> VITA <input type="checkbox"/> TAC (Tax Assistance Center) <input type="checkbox"/> TCE (Tax Counseling for the Elderly) <input type="checkbox"/> Military Base <input type="checkbox"/> Employee Member Benefit
b Will you file as a Reporting Agent for Forms 940/941 as defined in Revenue Procedure 96-17? (Reporting Agent) Note: If you answer No to 2b, skip to 2c. Check Yes in box 2c if you transmit returns you prepared. Are you currently listed on the IRS Reporting Agent's File (RAF) for this EIN? (If you answer NO , you must furnish complete, signed copies of your Forms 8655 for the clients for whom you intend to file returns. You must also furnish a list of your clients containing the Business Name and EIN (Agents List).)			
c Will you transmit returns prepared by you or those of another ERO? (Transmitter)			4 Check the individual and/or business form types you will e-file for: <input type="checkbox"/> 940 <input type="checkbox"/> 941 <input type="checkbox"/> 990 <input type="checkbox"/> 1040 <input type="checkbox"/> ETD <input type="checkbox"/> 1041 <input type="checkbox"/> 1065 <input type="checkbox"/> 1120 <input type="checkbox"/> 1120 POL <input type="checkbox"/> State Ack Check the 1120 box for 1120 and 1120S. Check the 990 box for 990, 990-EZ, and 8868. See instructions for additional information on check boxes State Ack and ETD.
d Will you transmit individual or business income tax return information prepared by a taxpayer using commercially purchased software or software you provide through an on-line Internet site? (On-line Provider) (If you answer YES , please follow the instructions on Page 3 for Line 2d.)			
e Will you write electronic filing software? (Software Developer)			5 If you are a transmitter/software developer and checked the 940 or 941 box, please check the software format which applies: 940 <input type="checkbox"/> XML <input type="checkbox"/> Non-EDI <input type="checkbox"/> On-line Non-EDI 941 <input type="checkbox"/> XML <input type="checkbox"/> Non-EDI <input type="checkbox"/> EDI <input type="checkbox"/> On-line <input type="checkbox"/> On-line Non-EDI
f Will you receive tax return information from EROs, or from taxpayers who have prepared their own returns using commercial software, or on an Internet site, process the information, and either forward it to a transmitter, or send the information back to the ERO? (Intermediate Service Provider)			
			6 Has the firm failed to file business tax returns, or pay tax liabilities under U.S. Internal Revenue laws? (Please attach an explanation for a "Yes" response.)

7 Principals of Your Firm or Organization

Do not complete this section if you are adding a new location or you checked a box on Line 3, Page 1. If you are a **sole proprietor**, list your name, home address, social security number, and respond to each question. If your firm is a **partnership**, list the name, home address, social security number, and respond to each question for each partner who has a five percent (5%) or more interest in the partnership. If you are a partnership and no partners have at least 5% interest in the partnership, list the name, title, home address, social security number, and respond to each question for at least one individual authorized to act for the firm in legal and/or tax matters. (You may use continuation sheets.) If your firm is a **corporation**, list the name, title, home address, social security number, and respond to each question for the President, Vice-President, Secretary, and Treasurer of the corporation. The signature of each person listed authorizes the Internal Revenue Service to conduct a credit check on that individual.

Type or print name (first, middle, last)	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Are you a/an: <input type="checkbox"/> attorney <input type="checkbox"/> banking official <input type="checkbox"/> C.P.A. <input type="checkbox"/> enrolled agent enrolled agent # _____	<input type="checkbox"/> officer of a publicly owned corporation <input type="checkbox"/> None apply (Fingerprint Card Required)	Are you licensed or bonded in accordance with state or local requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Title:	Social Security Number	Have you ever been assessed any preparer penalties, been convicted of a crime, failed to file personal tax returns, or pay tax liabilities, or been convicted of any criminal offense under the U.S. Internal Revenue laws? <input type="checkbox"/> Yes <input type="checkbox"/> No (Please attach an explanation for a "Yes" response.)		
Home address	Date of birth (month, day, year)	Signature <input type="checkbox"/> Add <input type="checkbox"/> Delete		
E-mail (optional):				
Type or print name (first, middle, last)	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Are you a/an: <input type="checkbox"/> attorney <input type="checkbox"/> banking official <input type="checkbox"/> C.P.A. <input type="checkbox"/> enrolled agent enrolled agent # _____	<input type="checkbox"/> officer of a publicly owned corporation <input type="checkbox"/> None apply (Fingerprint Card Required)	Are you licensed or bonded in accordance with state or local requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Title:	Social Security Number	Have you ever been assessed any preparer penalties, been convicted of a crime, failed to file personal tax returns, or pay tax liabilities, or been convicted of any criminal offense under the U.S. Internal Revenue laws? <input type="checkbox"/> Yes <input type="checkbox"/> No (Please attach an explanation for a "Yes" response.)		
Home address	Date of birth (month, day, year)	Signature <input type="checkbox"/> Add <input type="checkbox"/> Delete		
E-mail (optional):				

8 Responsible Official (Please complete this section and provide signature even if it is the same as Line 7.) A Not for Profit service selected in a box on Line 3, Page 1, must complete this section.

The responsible official is the individual with responsibility for and authority over the operations at designated sites. The responsible official is the first point of contact with the IRS, has the authority to sign revised applications, and is responsible for ensuring that all requirements of the IRS e-file program are adhered to. A responsible official may be responsible for more than one office. A principal listed in Section 7 may also be a responsible official.

Name of responsible official (first, middle initial, last)	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Are you a/an: <input type="checkbox"/> attorney <input type="checkbox"/> banking official <input type="checkbox"/> C.P.A. <input type="checkbox"/> enrolled agent enrolled agent # _____	<input type="checkbox"/> officer of a publicly owned corporation <input type="checkbox"/> None apply (Fingerprint Card Required)	Are you licensed or bonded in accordance with state or local requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Title:	Social Security Number	Have you ever been assessed any preparer penalties, been convicted of a crime, failed to file personal tax returns, or pay tax liabilities, or been convicted of any criminal offense under the U.S. Internal Revenue laws? <input type="checkbox"/> Yes <input type="checkbox"/> No (Please attach an explanation for a "Yes" response.)		
Home address	Date of birth (month, day, year)	Signature		
E-mail (optional):				

Applicant Agreement

Under the penalties of perjury, I declare that I have examined this application and read all accompanying information, and to the best of my knowledge and belief, the information being provided is true, correct, and complete. This firm and employees will comply with all of the provisions of the Revenue Procedure for Electronic Filing of Individual Income Tax Returns and Business Tax Returns, and related publications, for each year of our participation.

Acceptance for participation is not transferable. I understand that if this firm is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the firm's and/or the individuals listed on this application, being suspended from participation in the IRS e-file program. I am authorized to make and sign this statement on behalf of the firm.

9 Name and title of Principal, Partner, or Owner (type or print)	10 Signature of Principal, Partner, or Owner	11 Date
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New! New! This Form 8633 is the new combined form to use to apply to be an authorized e-file provider of any of the Individual or Business e-file programs.

Filing Requirements

Who to Contact for Answers: If you have questions and don't know where to get answers, call toll free, 1-866-255-0654. If this is a foreign call, call the non-toll-free number 01-512-416-7750. For additional information about Business e-file programs, see the following publications: Publication 1524, Procedures for the Form 1065 e-file Programs; Publication 1525, File Specifications for Form 1065 e-file; Publication 1855, Technical Specifications Guide for the Electronic Filing of Form 941; Publication 3715, Technical Specifications Guide for the Electronic Filing of Form 940; Publication 1437, Procedures for Electronic Filing of Form 1041; and Publication 1438, File Specifications for Form 1041.

Who Must File Form 8633. (1) New applicants (including foreign filers) and **(2)** Current participants revising a previously submitted Form 8633, in accordance with the IRS e-file program requirements outlined in Publication 1345, Handbook For Authorized IRS e-file Providers. In some instances, you may revise your application by calling 1-866-255-0654.

Note: Those transmitters and software developers who are planning to transmit Forms 990, 990-EZ, 1120, 1120S, 1120-POL, or 8868 through the Internet must apply using the on-line e-file application instead of completing Form 8633.

When to File: New Applications—Year Round Application Acceptance. Effective August 1, 2003, paper applications are accepted all year for individuals and business e-file programs. This change allows individual and business e-file applicants the opportunity to apply to participate in the e-file program at any given time. Additionally, the on-line e-file application offers the same year round application process. It is recommended that you submit your completed application 45 days prior to the date you intend to begin filing returns electronically (business and/or individual).

Reapply—complete an application to reapply to the program if you were suspended and want to be reconsidered or if you were dropped from the program and would like to continue. Please remember to include your previously assigned EFIN.

Where to File. Send Form(s) 8633 to the Andover Campus. (See Page 4 for mailing addresses.)

How to Complete the Form

Page 1

Please check all boxes which apply to this application.

Line 1b.—If your firm is a partnership or a corporation, provide the firm's employer identification number (EIN). If your firm is a sole proprietorship, with employees, provide the business employer identification number (EIN). If you do not have employees, provide your social security number (SSN).

Line 1c.—If your firm is a sole proprietorship, enter the name of the sole proprietor. If your firm is a partnership or corporation, enter the name shown on the firm's tax return. If submitting a revised application, and the firm's legal name is not changing, be sure this entry is identical to your original application.

Line 1d.—If, for the purpose of IRS e-file, you or your firm use a "doing business as" (DBA) name(s) other than the name on line 1a, include the name(s) on this line. Use an attachment sheet if necessary to list all names.

Line 1e.—Address of the location of the firm. A Post Office box (P.O. box) will not be accepted as the location of your firm.

Line 1g.—Mailing address if different from the business address. Include P.O. box if applicable. You must provide a year-round mailing address.

Lines 1i and 1j.—Contact names must be available on a daily basis to answer IRS questions during testing and throughout the processing year.

Line 2d.—1040 on-line filing applicants must also provide the following information on a separate sheet of paper:

1. The brand name of the software the applicant will be using, has developed, or will be transmitting, including the name of the software developer; the name of the transmitter for the software; the retail cost of the software; any additional costs for transmitting the electronic portion of the taxpayer's return; whether the software can be used for Federal/State returns; whether the software is available on the Internet and if so, the Internet address; the professional package name of the software submitted for testing;
 2. The applicant's point of contact (including telephone number) for matters relating to on-line filing, and the applicant's customer service number;
 3. The procedures the applicant will use to ensure that no more than five returns are transmitted from one software package or from one e-mail address; and
 4. The website URL of the on-line filer
- Line 3.**—Check the box that applies.

Line 4.—ETD - (Forms 56, 2350, 2688, 4868, 9465) Electronic Transmitted Documents - stand alone documents that are e-filed apart from any other returns but for the purpose of e-file application, are grouped together to establish the need for a transmitter communications test.

State Ack (Restricted to Software Developers or Transmitters) - acknowledgement files transmitted by the state taxing agency to the IRS, containing the results of the state e-filed returns for pick-up by the original transmitter of the return.

Line 6.—Misrepresentation when answering this question will result in the rejection of your application to participate in the IRS e-file Program. If your application is denied, you will be able to apply again for participation two years from the date of the denial letter.

Page 2

Lines 7 and 8.—Each individual listed must be a U.S. citizen or legal resident alien (lawful permanent resident), have attained the age of 21 as of the date of the application, and if applying to be an Electronic Return Originator, meet state and local licensing and/or bonding requirements. Fingerprints must be taken by a trained specialist. Individuals **CANNOT** take their own fingerprints. The e-file program fingerprint cards are unique and should be obtained by calling the Andover Campus at 1-866-255-0654.

Unless you marked a box on Line 3, Page 1, or your only "Yes" response in section 2 is question e, you must provide a completed fingerprint card for each responsible official, corporate officer, owner, or partner listed on Lines 7 and 8. If a corporate officer, owner, or partner changes, a completed fingerprint card must be provided for each new corporate officer, owner, or partner. If the corporate officer, owner, or partner is an attorney, banking official who is bonded and has been fingerprinted in the last two years, CPA, enrolled agent, or an officer of a publicly owned corporation, evidence of current professional status may be submitted in lieu of the fingerprint card (see Revenue Procedures). **Your application will not be processed if you do not provide a completed fingerprint card or evidence of professional status and the signature of each responsible official, corporate officer, partner, and owner.**

Line 6 instruction also applies to Line 7 and Line 8. Attach an explanation for a "Yes" response to the suitability question.

Lines 9-11—Signature Lines.—A principal, partner, or the owner of the firm must sign new applications. Responsible Officials may sign revised applications.

Mail your application(s) to the address shown below.

Daytime: Internal Revenue Service
Andover Campus
Attn: EFU Acceptance
Testing Stop 983
P.O. Box 4099
Woburn, MA 01888-4099

Overnight Mail: Internal Revenue Service
Andover Campus
Attn: EFU Acceptance
Testing Stop 983
310 Lowell Street
Andover, MA 05501-0001

NOTE: The Andover Campus is a secured building, unauthorized access not permitted. **Applications/Fingerprint cards received/dispensed by MAIL ONLY.**

Call 1-866-255-0654 to obtain fingerprint cards. Approved fingerprint cards can only be obtained at the Andover Campus.

Privacy Act Notice.—The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301, 5 U.S.C. 500, 551-559, 31 U.S.C. 330, and Executive Order 9397.

We are asking for this information to verify your standing as a person qualified to participate in the electronic filing program. The information you provide may be disclosed to the FBI and other agencies for background checks, to credit bureaus for credit checks, and to third parties to determine your suitability.

The IRS also may be compelled to disclose information to the public. In response to requests made under 5

U.S.C. 552, the Freedom of Information Act, information that may be released could include your name and business address and whether you are licensed or bonded in accordance with state or local requirements.

Your response is voluntary. However, if you do not provide the requested information, you could be disqualified from participating in the IRS *e-file* program.

If you provide fraudulent information, you may be subject to criminal prosecution.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You must give us the information if you wish to participate in the IRS *e-file* program. We need it to process your application to file individual income tax returns electronically.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on the individual circumstances. The estimated time is 60 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you.

You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send this application to this office. Instead, see **Where to File** on page 3.

FORM 8633 ACCURACY CHECKLIST

Please answer this checklist after you have completed your application. Failure to correctly provide all of the information needed on your application can result in the application being returned to you.

- 1. Is your Form 8633 the most current application? ____ Yes ____ No**
If the revision date is not July 2003, your application may be returned.
- 2. Did you complete 1e and 1g? ____ Yes ____ No**
Your application may be returned to you if 1e and 1g are incomplete. However, if your business address in 1e is the same as your mailing address, you are not required to complete 1g.
- 3. Did you read all of Section 7? Did you provide us with a fingerprint card for all principals of your firm who are not exempt, evidence of professional status on those who are exempt, and all original signatures? ____ Yes ____ No**
Acceptable evidence of current professional status consists of the following:
CPA CERTIFICATION—copy of current state license. (LPAs are not considered exempt/fingerprint cards required)
ENROLLED AGENT—copy of current enrollment card issued by the IRS
ATTORNEY—copy of credentials
BANK OFFICIAL—a copy of the bonding certificate and proof of fingerprinting within the last two years
OFFICER OF A PUBLICLY OWNED CORPORATION—a copy on corporate letterhead which carries the name of the officer, the stock symbol, the exchange where listed, and the name under which the stock is traded for the individual listed in section 7 or 8 on Form 8633.
- 4. Have the principals and responsible officials of your firm reached age 21 as of the date on your application? ____ Yes ____ No**
Your application will be rejected if anyone listed is under the age of 21.
- 5. Have you been suspended from the IRS *e-file* program? ____ Yes ____ No**
If you answer Yes, your suspension period must be complete. Please call the Andover Campus at: 1-866-255-0654 (toll free) to verify this information.
- 6. Did you remember to provide original signatures for 7, 8, and 10? ____ Yes ____ No**
If you failed to provide signatures in the areas listed above, your application will be returned.



ACCEPTANCE

▶ After your application is processed and all involved parties pass the suitability test, you will be sent an acceptance letter. The IRS will also send to you a promotional kit that entitles you to identify yourself as an “Authorized IRS e-file Provider.”

After the principals of your firm and responsible officials pass suitability and your application is processed, you will receive an acceptance letter. Transmitters and Software Developers must also complete testing before an acceptance letter is sent.

Once accepted, you do not have to reapply each year as long as you continue to *e-file* returns. However, if you do not *e-file* returns for two consecutive years, you will be dropped from the program and will have to complete a new application. If you are suspended for any reason, you may request reconsideration for participation in the IRS *e-file* program after your suspension period is completed.

After testing is completed satisfactorily, Transmitters will be issued a password that authorizes them to transmit *e-filed* return data during the filing season which begins in mid-January and continues through mid-October for Individual Income Tax Returns, and the filing season for Business Income Tax Returns and Information Returns which is year round. Testing is required each year for transmitters and software developers.

The IRS works with you by providing a promotional kit that entitles you to identify yourself as an “Authorized IRS *e-file* Provider.” IRS *e-file* is also supported with advertising on radio, television and in print. Materials are provided that you can customize for your own advertising and promotion. And that’s not all! As an Authorized IRS *e-file* Provider you become eligible for special recognition and an incentives and rewards program.

For more information on the promotional kits, and the incentive and rewards program, please go to the IRS Web Site at www.irs.gov.

Don’t delay! Apply Today!

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THE ANDOVER CAMPUS “CAN WE TALK?” CORNER

The application and suitability check process can be a stressful one for potential *e-file* providers. We’d like to share with you some information that may help to prevent this from happening and may even make the experience, we hope, a pleasant one.

SUITABILITY CHECKS

The IRS’s Andover Campus conducts suitability checks on all active participants of the IRS’s *e-file* program. The suitability process protects the integrity of the *e-file* program by ensuring that all Authorized IRS *e-file* Providers continue to meet their personal and business tax responsibilities.

Suitability checks are performed on all firms, the principals of each firm, and all responsible officials to determine if:

1. All personal income tax returns are filed;
2. All business tax returns are filed;
3. All tax liabilities are paid or appropriately addressed;
4. Penalties have been assessed; and
5. There is evidence of disreputable conduct or other facts that would reflect adversely on the program.

Failure to meet any of these checks may result in sanctions ranging from a written reprimand to expulsion from the program.

If you receive a letter from the Andover Campus proposing sanctions, you have the right to an administrative review. It is critical that you respond with a written explanation and supporting documentation within the 30-day timeframe to protect your provider status.

DON’T TAKE CHANCES: TIPS FOR PASSING SUITABILITY

The following tips can help you prevent — rectify — problems for yourself and your firm as you undergo the IRS’s suitability process each year.

1. Notify us of any address/phone number changes within 30 days.
2. Respond (timely, completely and in writing) by mail to any letters you receive.
3. Anticipate suitability issues and move to correct them before they become problems.
4. Insist on integrity from all members of your firm.

For more information on suitability and other program safeguards, see Publication 1345, *Handbook for Authorized IRS e-file Providers*. A copy of the handbook can be requested through the Application/Suitability Customer Service telephone number, 1-866-255-0654.

WE LOOK FORWARD TO YOUR PARTICIPATION IN THE IRS *e-file* PROGRAM!



Department of the Treasury
Internal Revenue Service

www.irs.gov

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