Form **8633**
(Rev. July 2003)
Department of the Treasury
Internal Revenue Service

Application to Participate in the IRS *e-file* Program

For Official Use Only
EFIN: | ETIN:
OMB Number 1545-0991

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 ☐ Address Telephone number
If you answer "No," please give address and telephone number that are available 12 months of the year. ( )

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

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

3 If you are a **Not for Profit** service, check the one box that applies below:
☐ VITA ☐ TAC (Tax Assistance Center)
☐ TCE (Tax Counseling for the Elderly)
☐ Military Base ☐ Employee Member Benefit

4 Check the individual and/or business form types you will e-file for:

☐ 940 ☐ 941 ☐ 990 ☐ 1040 ☐ ETD
☐ 1041 ☐ 1065 ☐ 1120 ☐ 1120 POL ☐ 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.

5 If you are a transmitter/software developer and checked the 940 or 941 box, please check the software format which applies:

940 ☐ XML ☐ Non-EDI ☐ On-line Non-EDI
941 ☐ XML ☐ Non-EDI ☐ EDI
☐ On-line ☐ On-line Non-EDI

		Yes	No
6	Has the firm failed to file business tax returns, or pay tax liabilites 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) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Are you a/an: ☐ attorney ☐ banking official ☐ C.P.A. ☐ enrolled agent enrolled agent #_____ ☐ officer of a publicly owned corporation ☐ None apply (Fingerprint Card Required)	Are you licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	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 liabilites, or been convicted of any criminal offense under the U.S. Internal Revenue laws? ☐ Yes ☐ No (Please attach an explanation for a "Yes" response.)	
E-mail (optional):	Date of birth (month, day, year)	**Signature**	☐ Add ☐ Delete

Type or print name (first, middle, last) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Are you a/an: ☐ attorney ☐ banking official ☐ C.P.A. ☐ enrolled agent enrolled agent #_____ ☐ officer of a publicly owned corporation ☐ None apply (Fingerprint Card Required)	Are you licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	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 liabilites, or been convicted of any criminal offense under the U.S. Internal Revenue laws? ☐ Yes ☐ No (Please attach an explanation for a "Yes" response.)	
E-mail (optional):	Date of birth (month, day, year)	**Signature**	☐ Add ☐ Delete

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) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Are you a/an: ☐ attorney ☐ banking official ☐ C.P.A. ☐ enrolled agent enrolled agent #_____ ☐ officer of a publicly owned corporation ☐ None apply (Fingerprint Card Required)	Are you licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	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 liabilites, or been convicted of any criminal offense under the U.S. Internal Revenue laws? ☐ Yes ☐ No (Please attach an explanation for a "Yes" response.)	
E-mail (optional):	Date of birth (month, day, year)	**Signature**	

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

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 Transmittted 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/disbursed 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.