

# Application to Participate in the IRS e-file Program

PLEASE CHECK BELOW WHICH BOX(S) APPLY TO THIS APPLICATION:

- NEW   
 FOREIGN FILER   
 ON-LINE FILING   
 REVISED (INCLUDE EFIN: \_\_\_\_\_)   
 REAPPLYING

<b>1a</b> Firm's legal name as shown on firm's tax return				<b>b</b> Firm's employer identification number and/or social security number (EIN/SSN)			
<b>c</b> Doing Business As (DBA) (If other than the name in item 1a)				<b>d</b> Is the firm controlled or owned by another electronic filer? <input type="checkbox"/> <b>Yes</b> , complete all controlling office information and Section 9 on page 2. Do not complete section 8. <input type="checkbox"/> <b>No</b> , skip to question 1k and complete section 8 and 9 on page 2.			
<b>e</b> Controlling Office Name				<b>g</b> ETIN of Controlling Office		<b>h</b> EFIN of Controlling Office	
<b>f</b> Controlling Office Business address				<b>i</b> Signature of responsible officer of the controlling office. <b>j</b> Date			
City	State	ZIP Code	County				
<b>k</b> Check the box at the right that indicates your form of organization. (see page 3 of this form)				<b>l</b> Check this box if you will be providing electronic filing and/or tax preparation as a benefit <b>not for profit</b> and are not using the services to attract customers who will pay for tax preparation or transmission services. Eligible entities include employers offering IRS e-file as a benefit to their employees, government agencies, VITA sites, etc. Attach to this form an explanation of how you will process returns for IRS e-file . . . . . <input type="checkbox"/>			
<input type="checkbox"/> Sole Proprietorship							
<input type="checkbox"/> Partnership (Number of Partners) ▶ _____							
<input type="checkbox"/> Corporation							
<input type="checkbox"/> Other (Specify) ▶ _____							
<b>m</b> Name of contact representative (first, middle, last)				<b>n</b> Daytime telephone number (include area code)		FAX number	
<b>o</b> Name of alternate contact representative (first, middle, last)				<b>p</b> Daytime telephone number (include area code)		FAX number	
<b>q</b> Mailing address (street or P.O. Box)				<b>r</b> Business address (location of business)		FAX number	
City	State	ZIP Code	County	City	State	ZIP Code	County

**2** List all previous Electronic Filer Identification Number(s) (EFIN) and Electronic Transmitter Identification Number(s) (ETIN) assigned to you or your firm.

<b>3</b> Please answer the following questions by checking the appropriate box(es). Do not check if using third-party transmitter.	<b>Yes</b>	<b>No</b>	<b>f</b> I expect to transmit to or accept returns for transmission to the following service centers. (Software Developers: Also indicate service centers in whose areas you expect to market your software). (See page 4 for service center chart).
<b>a</b> Will you transmit tax return data directly to IRS? ( <b>Transmitter</b> ) . . . If "Yes," will you: <input type="checkbox"/> Transmit using IBM 3780 bi-synchronous communication protocol. <b>OR</b> <input type="checkbox"/> Transmit using asynchronous communication protocol.  If you will be using asynchronous, indicate the file transfer protocol you will be using (mark only one): <input type="checkbox"/> XMODEM - Checksum <input type="checkbox"/> YMODEM - G <input type="checkbox"/> XMODEM - CRC <input type="checkbox"/> YMODEM -Batch <input type="checkbox"/> XMODEM - 1K <input type="checkbox"/> ZMODEM			<input type="checkbox"/> Andover <input type="checkbox"/> Austin <input type="checkbox"/> Cincinnati <input type="checkbox"/> Memphis <input type="checkbox"/> Ogden
<b>b</b> Will you write electronic filing software? ( <b>Software Developer</b> ) . . .			<b>4</b> Has the firm or any corporate officer, partner, owner or responsible official: ( <i>Explain "Yes" responses</i> )
<b>c</b> Will you prepare tax returns, including Forms 8453, or collect completed returns, including Form 8453, for the purpose of filing forms electronically? ( <b>Electronic Return Originator</b> ) . . . . .			<b>a</b> been assessed any preparer penalties? . . . . .
<b>d</b> Will you receive tax return information from other electronic filers, format return information and send returns to a transmitter? ( <b>Service Bureau</b> ) . . . . .			<b>b</b> been convicted of a monetary crime? . . . . .
<b>e</b> Do you intend to file Form 4868 and/or Form 9465? . . . . .			<b>c</b> failed to file personal or business tax returns, or unpaid tax liabilities? . . . . .
			<b>d</b> been convicted of any criminal offense under the U.S. Internal Revenue laws? . . . . .
			<b>5</b> Do you intend to file <b>Federal/State</b> returns electronically? . . . (If "Yes" see page 3 of this form)
			<b>6</b> Do you intend to file Forms 2555/2555EZ? . . . . .
			<b>7</b> Is the Firm open 12 months a year? . . . . .
			If you answer "No" to question 7, give address and telephone number available 12 months per year. (include area code) . . . . . ▶

**8 Principals of Your Firm or Organization** (continued on page 2) **Complete only if line 1d is "No"**

**Do not complete this section if you checked the box in item 1d "Yes" or checked box 1l on page 1 of this form.** If you are a **sole proprietor**, list your name, home address, and social security number, and response 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 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. If you are a for-profit entity and checked "Other," on line 1k or 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.) The signature of each person listed authorizes the Internal Revenue Service to conduct a credit check on that individual.

**8 Principals of Your Firm or Organization. You may use continuation sheets. (Continued) Complete if line 1d is "No"**

Unless you marked the box in 1l, or your only "Yes" response in Section 3 is to question b., you must provide a completed fingerprint card for each corporate officer, owner, or partner listed below. 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 procedure). **Your application will not be processed if you do not provide the completed fingerprint card or evidence of professional status and a signature for each corporate officer, partner or owner.**

Type or print name (first, middle, last)	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Is the individual: <input type="checkbox"/> an attorney <input type="checkbox"/> an enrolled agent <input type="checkbox"/> a banking official <input type="checkbox"/> an officer of a publicly owned corporation <input type="checkbox"/> a C.P.A.	Is the individual 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	Signature	
Home address			
Type or print name (first, middle, last)	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Is the individual: <input type="checkbox"/> an attorney <input type="checkbox"/> an enrolled agent <input type="checkbox"/> a banking official <input type="checkbox"/> an officer of a publicly owned corporation <input type="checkbox"/> a C.P.A.	Is the individual 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	Signature	
Home address			
Type or print name (first, middle, last)	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Is the individual: <input type="checkbox"/> an attorney <input type="checkbox"/> an enrolled agent <input type="checkbox"/> a banking official <input type="checkbox"/> an officer of a publicly owned corporation <input type="checkbox"/> a C.P.A.	Is the individual 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	Signature	
Home address			

**9 Responsible Official**

The responsible official is the person who oversees the daily operations of the office listed on line 1r and 11. A responsible official may be responsible for more than one office (see instructions, page 3). A principal listed in Section 8 may also be a responsible official.

Name of responsible official (first, middle, last)	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Is the individual: <input type="checkbox"/> an attorney <input type="checkbox"/> an enrolled agent <input type="checkbox"/> a banking official <input type="checkbox"/> an officer of a publicly owned corporation <input type="checkbox"/> a C.P.A.	Is the individual 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	Signature	
Home address			

**10 Drop-off Collection Points - complete this section as specified on page 3. (You may use continuation sheets.)**

Name and address of Drop-off Collection Point	Name of principal contact	Telephone number (include area code)
	(FOR OFFICIAL USE ONLY) CPIN	Does this office operate 12 months? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name and address of Drop-off Collection Point	Name of principal contact	Telephone number (include area code)
	(FOR OFFICIAL USE ONLY) CPIN	Does this office operate 12 months? <input type="checkbox"/> Yes <input type="checkbox"/> No

**11 Foreign Filer (please provide all information)**

a Name of contact representative (first, middle, last)	c Telephone number of Foreign location (do not include international access codes, country codes, or city codes)
b Mailing address (including city, country and postal codes, if applicable)	d Business address (of Foreign location including city, country and postal codes if applicable)

**Applicant Agreement**

Under the penalties of perjury, I declare that I have examined this application and any accompanying information, and to the best of my knowledge and belief it is true, correct, and complete. This firm and its employees will comply with all the provisions of the Revenue Procedure for Electronic Filing of Form 1040, U.S. Individual Income Tax Return, and related publications, for all years of participation.

Acceptance for participation is not transferable. I understand that if this firm is sold or its organizational structure is changed, a new application must be filed. I further understand that noncompliance will result in the firm and/or the individuals listed on this application no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of the firm.

12. Name and title of firm official and/or principal owner (type or print)	13. Signature of firm official and/or principal owner	14. Date
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## Filing Requirements

**Who Must File Form 8633.** (1) Applicant(s) requesting participation in the IRS *e-file* program for individual income tax returns. (2) applicant(s) required to revise a previously submitted Form 8633 in accordance with the Revenue Procedure describing Obligations of Participants in the IRS *e-file* Program for Form 1040, U.S. Individual Income Tax Return. (3) If Re-Applying please include the EFIN that was assigned to you when you first entered into the IRS *e-file* program.

**When to File:** New applications will be accepted through May 31, 1999. To ensure complete and timely review of your application prior to the beginning of the filing season you must file a new application between August 1 and December 1, 1998. Each change must be identified with a red asterisk (\*) reflected in front of the change on the revised Form 8633. Revised applications are accepted all year.

**Where to File:** Send Form 8633 to the Andover Service Center. See page 4 for the daytime and overnight mailing address. See page 4 for instructions on what service center to check under 3f page 1 depending on your location and Service Center Relationship as an ERO, Transmitter, Service Bureau, Software Developer and On-Line Transmitter.

## How to Complete the Form

### Page 1

Please indicate whether the application is new or revised and give your reason for filing a revised application by checking the appropriate box; if the reason is not listed, please explain.

**Note:** See Publication 1345 for additional information on when to file a Revised application.

File a new application if the applicant:

- has never been accepted to participate in the electronic filing or IRS *e-file* program;
- has previously been denied participation in the electronic filing or IRS *e-file* program;
- has been suspended from the electronic filing or IRS *e-file* program;
- is adding a new location and/or purchased an existing business that was previously owned by an accepted electronic filer on the date of sale.

**Line 1a.**—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 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 the social security number (SSN).

**Line 1c.**—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 1d.**—Answer this question "No" if your firm does not operate electronic filing businesses at more than one location (see **Note** below) or if this application is for a controlling office. A controlling office applies to firms that operate IRS *e-file* businesses at more than one location (see **Note** below) and the entries in lines 1a and 1b are the same on all applications. The firm must designate one location as the controlling office. Answer this question "Yes" if this application is not for a controlling office and completes lines 1e-1j and the rest of the form, including section 9 on page 2.

**Note:** For the purpose of this question, a drop-off collection point is not considered to be another business location.

**Line 1e.**—If 1d is "Yes", enter the controlling office name.

**Line 1f.**—If 1d is "Yes", enter the controlling office business address.

**Line 1g.**—If 1d is "Yes", enter the controlling office Electronic Transmitter Identification Number (ETIN), if applicable.

**Line 1h.**—If 1d is "Yes", enter the controlling office Electronic Filer Identification Number (EFIN), if applicable.

**Line 1i.**—Provide an original signature of the responsible officer of the controlling office.

**Line 1k.**—"Other" represents organizations that don't fall within the Category of a sole proprietorship, partnership or corporation. Examples are: Limited Liability for Partners and Partnerships LLPs), Limited Liability for Corporations (LLCs); associations; credit unions; an employer or organization who offer the service as a benefit to its employees or members; government agencies; Volunteer Income Tax Assistance (VITA sites).

**Line 1l.**—Check the box **only** if you are providing IRS *e-file* and/or tax preparation as a benefit and are not using the services to attract customers who will pay for tax preparation services. Generally, few applicants meet the criteria for checking this box. Eligible entities include employers offering IRS *e-file* as a benefit to their employees, government agencies, VITA sites, etc. If you check this box, you must also attach a description of how you will process electronic returns.

**Lines 1m and 1o.**—These people must be available on a daily basis to answer IRS questions during testing and throughout the processing year.

**Line 1q.**—Mailing address if different from the business address. Include P.O. box, if applicable. Remember, bulk shipments or overnight mail cannot be addressed to a P.O. box. You must provide a year-round mailing address.

**Line 1r.**—Address of the physical location of the firm. A Post Office box (P.O. box) will not be accepted as the location of your firm. Foreign locations must complete number 11 of this application.

**Line 3.**—Check all that apply. If you answer 3a

"Yes," you must indicate if you will be using IBM 3780 bi-synchronous or asynchronous communication protocol.

**Line 4a-4d.**—Misrepresentation when answering these questions may result in the rejection of an application to participate in the IRS *e-file* Program. Monetary crimes include, but are not limited to, money laundering, embezzlement, etc.

**Line 5.**—A "Yes" entry on this line will be combined with entries you make on line 3e. This will allow your EFIN to be accepted at multiple service centers to enable you to submit Federal/State returns to centers other than your primary service center.

**Line 6.**—If you answer "Yes" to this question you must check the box in 3e for Andover in addition to any other boxes that are applicable.

**Lines 8 and 9.**—Each individual listed must be a U.S. citizen or 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.

### Page 2

**Line 9.—Tier I Responsible Officials.**—Include first time applicants, reapplicants, and those individuals who have not otherwise participated in the electronic filing or IRS *e-file* program as responsible officials during the last two consecutive filing seasons. Tier I responsible officials may be listed on a maximum of ten applications, but if so, the responsible official should be able to physically visit any office on a daily basis.

**Tier II Responsible Officials.**—Must have participated as responsible officials for the last two consecutive filing seasons and have never been suspended from the electronic filing or IRS *e-file* program. Tier II responsible officials may be listed on a maximum of 20 applications, but if so, the responsible official should be able to physically visit any office on a daily basis.

**Line 10.—Drop-Off Collection Points.**—A drop-off collection point is where taxpayers can deposit their completed tax return, including Form 8453, for the purpose of having you file their returns electronically. Follow the format on Page 2 for a listing of your drop-off collection points. If you acquire additional drop-off collection points after you file your application, you will need to submit a revised Form 8633.

**Line 11.**—If you complete line 11 then be sure to complete lines 1m, 1n, 1o, 1p, and 1q of Form 8633 for contact representatives in the United States. Do not complete line 1r. Correspondence will occur through the contact representatives you list.

**Line 12-14.—Signature lines.** The responsible officer to act and sign for the firm in legal and/or tax matters should complete these lines.

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

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

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

Line 3f Chart		
YOUR REGULAR SERVICE CENTER RELATIONSHIP		ADDITIONAL SERVICE CENTER RELATIONSHIPS
<p>If you are an ERO and your business location is one of the following states, check this service center on your application.</p> <p>If you are a TRANSMITTER, SERVICE BUREAU or SOFTWARE DEVELOPER, check all the service centers where your clients and customers will be transmitting returns.</p> <p>If you are an ON-LINE TRANSMITTER, check all five service centers.</p>	<b>Service Center</b>	If you are a Federal/State ERO and your clients file state returns for the states listed below, add the associated service center to your application
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia	<b>ANDOVER</b>	Connecticut, Delaware, District of Columbia, Maryland, New Jersey, New York, Pennsylvania, Rhode Island, Virginia
Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin	<b>AUSTIN</b>	Illinois, Iowa, Kansas, Missouri, New Mexico, Oklahoma, Wisconsin
Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia	<b>CINCINNATI</b>	Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	<b>MEMPHIS</b>	Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina
Alaska, Arizona, California, Colorado, Hawaii, Idaho; Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	<b>OGDEN</b>	Arizona, Colorado, Idaho, Montana, Nebraska, North Dakota, Oregon, Utah
If your clients file Forms 2555 or 2555-EZ with their Forms 1040, add Andover		

**Privacy Act Notice.** 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 IRS *e-file* 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 Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send this application to this office. Instead, see instructions above for information on where to file.