



Form 8633

THE
IRS E-FILE
APPLICATION
PACKAGE

1040

www.irs.us



WHY IRS E-FILE?

The IRS *e-file* program enables taxpayers to file their individual income tax returns electronically. More and more taxpayers are choosing IRS *e-file* because returns are processed faster with fewer errors. This means quicker refunds and less contact with the IRS. Plus, IRS acknowledges receipt of IRS *e-filed* returns which gives taxpayers proof of filing. The file now, pay later feature lets you and your clients schedule your appointments when it is mutually convenient, avoiding crowded peak periods. As taxpayer demand for IRS *e-file* grows, there are many ways you can meet the expectations of your clients and participate in this important trend as an **Authorized IRS *e-file* Provider**.

GETTING STARTED

Information about the IRS *e-file* program and related topics—can be found on the IRS “Digital Daily” Web Site under Electronic Services at the following Internet address: <http://www.irs.ustreas.gov> or by calling toll-free, 1-800-691-1894.

The IRS issues a Revenue Procedure that contains the rules for participating in the IRS *e-file* program. Please read it before doing anything else. The current Revenue Procedure can be found on the IRS “Digital Daily” Web Site at the following Internet address: http://www.irs.ustreas.gov/prod/elec_svs/e-pubs.html. Other information about IRS *e-file* and related topics can be found at <http://www.irs.ustreas.gov>.

Have questions? Need answers? Don't know where to begin? Then contact an **Electronic Tax Administration (ETA) Coordinator**. Contact information can be found on the Internet at http://www.irs.ustreas.gov/prod/elec_svs/eta-coord.html, or you can call, toll-free, 1-800-691-1894 and ask for the ETA Coordinator nearest you. We encourage you to speak to a Coordinator so your questions can be answered thoroughly and completely before you apply. Your ETA Coordinator's job is to make sure that IRS *e-file* works well for you and your clients. Contact your ETA Coordinator today!

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.** Fill out and submit Form 8633, Application to Participate in the IRS *e-file* Program, and use the Accuracy Check Sheet to ensure that the application is complete.
- 3.** Pass a Suitability Background Check

STEP 1

CHOOSE THE AUTHORIZED IRS E-FILE PROVIDER OPTIONS THAT ARE BEST FOR YOU

To become an Electronic Return Originator, Service Bureau, Transmitter or Software Developer, 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.

An Authorized IRS *e-file* Provider can be a preparer, service bureau, transmitter or software developer. Your ETA Coordinator can elaborate on the following very brief descriptions to help you decide what's best for your business. Be careful to include all your choices on the application form.

ELECTRONIC RETURN ORIGINATORS- Tax practitioners who prepare returns for IRS *e-filing* are called Electronic Return Originators or EROs. EROs generally prepare returns using computer software that is either purchased commercially or developed in-house. EROs can also file returns through IRS *e-file* for taxpayers who prefer to prepare their own returns. Check “yes” for Electronic Return Originator on the application. If an ERO collects taxpayer-prepared returns at locations other than offices where returns are prepared, these other locations are called Drop-off Collection Points. Complete the Drop-off Collection Points information on the application.

SERVICE BUREAUS- Service Bureaus are third parties that assist EROs with a variety of services, for example, data entry, data formatting and transfer of data to Transmitters. EROs who provide IRS *e-file* services to other EROs are also Service Bureaus. Check “yes” for Service Bureau on the application.

FEDERAL/STATE E-FILE- Federal/State *e-file* is a cooperative tax filing program between the IRS and participating states which makes it possible for taxpayers to file both federal and state income tax returns electronically with one stop at their favorite ERO. You must check the Federal/State option “yes” on your application and specify the service centers where you will be filing Federal/State returns to make this convenience available to your clients. Each participating state has its own requirements, but all require that you be accepted in the IRS *e-file*

program before they will accept you in the state program. Ask your ETA Coordinator for assistance.

ELECTRONIC RETURN TRANSMITTER- Once the return is prepared, the income tax return data is sent to the IRS by an Electronic Return Transmitter. Transmitters must have software and modems that allow them to connect with IRS computers. Check “yes” for Transmitter on the application. EROs and Service Bureaus may also 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.

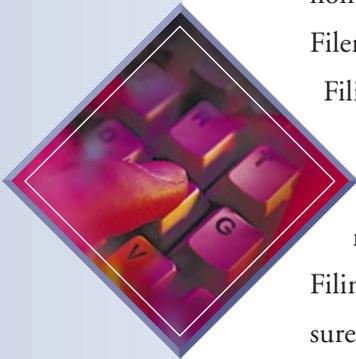
Electronic Return Transmitters, who transmit returns filed from home by taxpayers using tax preparation software, are called “On-Line Filers.” The Revenue Procedure that contains the rules for On-Line Filing can be found on the IRS “Digital Daily” Web Site at

http://www.irs.ustreas.gov/prod/elec_svs/e-pubs.html. If you

decide to be an On-Line Electronic Return Transmitter, you must indicate this on your application by checking the On-Line Filing box at the top of the form and checking “yes” for Transmitter. Be sure to check all five service centers as potential transmission sites.

SOFTWARE DEVELOPERS- Software Developers write the programs to IRS specifications that make IRS *e-file* and Federal/State *e-file* possible. IRS and the participating states require that all software pass a series of tests each year. Once approved, this software may be sold and used by EROs, Service Bureaus and Transmitters. Check “yes” for Software Developer on the application. If you plan to write software for On-Line Filers, check the On-Line Filing box at the top of the form as well. Federal/State Software Developers must also register and test with participating state electronic filing programs.

To become an ERO, Service Bureau, Transmitter or Software Developer, 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 options 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. Undoubtedly you will have some questions or need more information. Your ETA Coordinator can answer those questions and work with you as you make these important first decisions.



STEP 2

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 each year beginning August 1. It is important to submit your application no later than December 1 if you wish to receive acceptance in time to begin filing on the first day of the filing season.

Application 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 (line 3), for example, ERO, Transmitter and Federal/State (Line 5) on one application. Note: If you operate at more than one business location, a separate application is required for each business location; or if you are an On-Line Filer who transmits for more than one software package, a separate application is required for each software package. Do not check the On-Line Filing box unless you transmit returns for taxpayers that file from home using personal computers. The Form 8633 is also used to notify IRS when changes occur in your business, so some of the lines reflect this fact. You may ignore those lines when completing a new application.

After filling out the form, please check it against the enclosed Accuracy Check Sheet. This will help ensure that you don't forget something that may cause your application to be returned. With a first-time application, attach fingerprint cards or evidence of professional status for all principals of your firm (Line 8) and responsible officials (Line 9). If you submit multiple applications because you plan to operate at more than one business location or transmit for more than one On-Line software package, only one set of fingerprint cards is required for each principal and responsible official. To obtain fingerprint cards call, toll-free, 1-800-691-1894. New fingerprint cards are not required for individuals who submitted them in the past with another application that was accepted.

Application to Participate in the IRS e-file Program

Please check which box(es) apply to this application: New Reapply
 Foreign filer On-line filing Revised (include EFIN and Reason)

1a Firm's legal name as shown on firm's tax return				b Firm's employer identification number (EIN) or social security number (SSN)			
c Doing Business As (DBA) (if other than the name in item 1a)				d Is the firm controlled by another electronic filer? <input type="checkbox"/> Yes , complete all controlling office information and section 9 on page 2. Do not complete section 8. <input type="checkbox"/> No , skip to question 1k and complete sections 8 and 9 on page 2.			
e Controlling office name				f ETIN of controlling office		g EFIN of controlling office	
h Controlling office business address				i Signature of RESPONSIBLE OFFICER of the controlling office		j Date	
City _____ State _____ ZIP Code _____ County _____							
k Check the box at the right that indicates your form of organization (see page 3 of this form) <input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership (number of partners) ▶ _____ <input type="checkbox"/> Corporation <input type="checkbox"/> Other (specify) ▶ _____				l Check this box if you will be providing electronic filing and/or tax preparation as a service NOT FOR PROFIT and not 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"/>			
m Name of contact representative (first, middle, last)				n Business telephone number (include area code)		FAX number	
o Name of alternate contact representative (first, middle, last)				p Business telephone number (include area code)		FAX number	
q Mailing address (street or P.O. box)				r 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.

	Yes	No	
3 Please answer the following questions by checking the appropriate box(es).			f 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): <input type="checkbox"/> Andover <input type="checkbox"/> Austin <input type="checkbox"/> Cincinnati <input type="checkbox"/> Memphis <input type="checkbox"/> Ogden
a Will you transmit tax return data directly to IRS? (Transmitter) If "Yes," see page 3, Line 3 instructions. Transmit using asynchronous communication protocol and 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			4 Has the firm or any corporate officer, partner, owner or responsible official: (Please attach explanation for all "Yes" responses for 4a through 4d). a been assessed any preparer penalties? b been convicted of a monetary crime? c failed to file personal or business tax returns, or unpaid tax liabilities? d been convicted of any criminal offense under the U.S. Internal Revenue laws?
b Will you write electronic filing software? (Software Developer)			5 Do you intend to file Federal/State returns electronically? (If "Yes" see page 3 of this form.)
c Will you prepare tax returns, including Forms 8453, or collect completed returns, including 8453, for the purpose of filing forms electronically? (Electronic Return Originator)			6 Do you intend to file Forms 2555/2555EZ? (If "Yes" see page 3 of this form.)
d Will you receive tax return information from other electronic filers, format return information and send returns to a transmitter? (Service Bureau)			7 Is the firm open 12 months a year?
e Do you intend to file Form 4868 and/or Form 9465?			

If you answer "No" to question 7, give address and telephone number that are available 12 months of the year (include area code).
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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 of this form. If you are a **sole proprietor**, list your name, home address, and 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 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 responsible official, 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 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.**

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"/> a banking official <input type="checkbox"/> a C.P.A.	<input type="checkbox"/> an enrolled agent <input type="checkbox"/> an officer of a publicly owned corporation	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:				
Home address	Social Security Number	Signature		<input type="checkbox"/> Add <input type="checkbox"/> Delete
	Date of birth (month, day, year)			

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"/> a banking official <input type="checkbox"/> a C.P.A.	<input type="checkbox"/> an enrolled agent <input type="checkbox"/> an officer of a publicly owned corporation	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:				
Home address	Social Security Number	Signature		<input type="checkbox"/> Add <input type="checkbox"/> Delete
	Date of birth (month, day, year)			

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"/> a banking official <input type="checkbox"/> a C.P.A.	<input type="checkbox"/> an enrolled agent <input type="checkbox"/> an officer of a publicly owned corporation	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:				
Home address	Social Security Number	Signature		<input type="checkbox"/> Add <input type="checkbox"/> Delete
	Date of birth (month, day, year)			

9 Responsible Official (Please complete this section and provide an original signature even if it is the same as Line 8.)

The responsible official is the person who oversees the daily operations of the office listed on line 1r and 11d. A responsible official may be responsible for more than one office (see instructions on 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"/> a banking official <input type="checkbox"/> a C.P.A.	<input type="checkbox"/> an enrolled agent <input type="checkbox"/> an officer of a publicly owned corporation	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:				
Home address	Social Security Number	Signature		
	Date of birth (month, day, year)			

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 (please 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 and postal codes if applicable)

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 I have provided you is true, correct and complete. This firm and 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 each year of our 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 to Contact for Answers: If you have questions and don't know where to begin to get answers, you may contact your Electronic Tax Administration (ETA) Coordinator. Contact Information can be found under Electronic Services at the following Internet Address: <http://www.irs.ustreas.gov> in the state-by-state information, or you call toll free, 1-800-691-1894 and ask for the ETA Coordinator nearest you.

Who Must File Form 8633. (1) Applicant(s) requesting participation in the IRS *e-file* program for individual income tax returns, and (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, 2000. 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, 1999. Each change must be identified with a red asterisk (*) in front of the change on the revised Form 8633. Revised applications are accepted all year.

Where to File. Send Form(s) 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, or On-Line Transmitter.

How to Complete the Form Page 1

Please check the boxes that apply to this application. If you check "REVISED," you must also provide a reason. The ON-LINE Filing box should be checked **ONLY** if you intend to transmit returns for individual taxpayers who choose the on-line method of filing.

Note: See Publication 1345, Section 4, *Acceptance in the Form 1040 IRS e-file Program, for information on when to file a new and revised application.*

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 complete 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–1h. If 1d is "Yes," enter all controlling office information, including the controlling office ETIN and EFIN.

Line 1i.—Provide an original signature of the responsible official 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 offers the service as a benefit to its employees or members; government agencies; Volunteer Income Tax Assistance (VITA) sites.

Line 1l.—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.—Contact representatives 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 line 11 on page 2 of this application.

Line 3.—Check all that apply. If you answer "Yes" to 3a, you must use asynchronous communication protocol and transmit directly to IRS. **If you mail your application in for processing and later decide you will not transmit directly to IRS, you must file a revised application to change your answer from "Yes" on your original application to "No".**

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 3f 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. Please check the appropriate boxes if you are revising your application and changing these sections from your original application by adding or deleting a name.

Page 2

Line 9—Tier I Responsible Officials.—Include first time applicants, reapplicants, and those individuals who have not otherwise participated in the 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 each 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 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.

Lines 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	Service Center	Additional Service Center Relationships
<p>If you are an ERO and your business location is in 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>		
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia	Andover	Connecticut, Delaware, District of Columbia, Maryland, New Jersey, New York, Pennsylvania, Rhode Island, Virginia
Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin	Austin	Illinois, Iowa, Kansas, Missouri, New Mexico, Oklahoma, Wisconsin
Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia	Cincinnati	Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	Memphis	Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden	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.—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 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.

FORM 8633 ACCURACY CHECKLIST

This CHECKLIST should be completed after you have answered all questions on pages 1 and 2 and then verified against Form 8633 to ensure the correct information has been provided. Failure to answer these questions after you complete Form 8633 may result in your application being returned.

1. Is your Form 8633 the most current application? ____ Yes ____ No

If the revision date is not July 1999, your application may be returned.

2. Did you answer "Yes" to question 1d? ____ Yes ____ No

If you answered **Yes**, you should also complete 1c, 1e, 1f, 1g, 1h, 1i, 1j and section 9 on page 2. Please verify Form 8633 to ensure all of this information is included. If you answered **No**, please continue with the questions starting with question 1k and complete the rest of page 1; then continue to answer **all** questions on page 2.

3. Did you provide us with a mailing address for question 1q? ____ Yes ____ No

Did you provide us with a P.O. Box for question 1q? ____ Yes ____ No

If you provided a P.O. Box for 1q you must also provide us with a business address for 1r but it cannot be a P.O. Box. If you provide a complete address for 1q and 1r that is the same, write in 1r "same as 1q".

4. Did you answer "Yes" to question 3a? ____ Yes ____ No

If you answered **Yes**, you **MAY** be required to purchase software to send returns directly to IRS and later test if suitability is passed. You must "Transmit using asynchronous communication protocol" and also check the last box for "**ZMODEM.**" If you do not intend to transmit returns directly to IRS, you should answer **No** for this question and file through a 3rd party. If you do not intend to file directly, after checking the box **Yes** and have mailed your application in for processing, you must file a revised application to change your answer to **No**.

5. Will some of your clients live in different states? ____ Yes ____ No

If you answered **Yes**, you should check all boxes for question 3f where you expect to transmit returns. See the Service Center chart on page 4 to determine the correct boxes to check for 3f on page 1.

6. Did you read all of Section 8 beginning at the bottom of page 1 through the top of page 2? Did you provide us with a fingerprint card on 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 the certificate. (LPS is not considered exempt)

ENROLLED AGENT—copy of his or her 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 8 or 9 on Form 8633.

7. Have the owner, principals, responsible officials, and contact persons of your firm reached age 21 as of the date your application is mailed? ____ Yes ____ No

Each individual listed must have attained the age of 21 as of the date of the application. If anyone listed is under the age of 21, your application will be rejected.

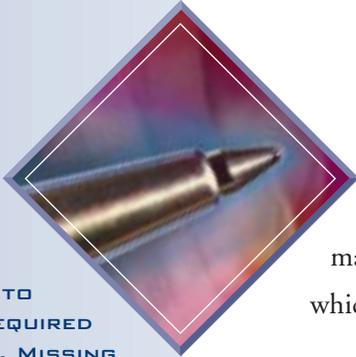
8. If you were suspended, has your prior suspension period been completed? ____ Yes ____ No

If you answered "**No**", your application will be rejected and mailed back to you.

9. Did you remember to provide original signatures for 1i, 8, 9 and 13? ____ Yes ____ No

If you failed to provide signatures in the areas listed above, your application will be returned.

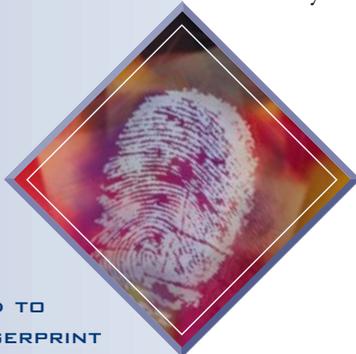




MAKE SURE TO HAVE ALL REQUIRED SIGNATURES. MISSING SIGNATURES WILL RESULT IN THE RETURN OF YOUR APPLICATION.

Application forms to become new Authorized IRS *e-file* Providers may be submitted each year beginning **August 1** for the filing season which begins the following January.

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



IF YOU NEED TO SUBMIT FINGERPRINT CARDS, YOU MAY OBTAIN THEM BY CALLING TOLL-FREE, 1-800-691-1894.

EROS, TRANSMITTERS, AND SOFTWARE DEVELOPERS will receive an Electronic Filing Identification Number (EFIN) for each business location or On-Line software package;

TRANSMITTERS AND SOFTWARE DEVELOPERS will also receive an Electronic Transmitter Identification Number (ETIN) and a password for testing;

SERVICE BUREAUS will receive a Service Bureau Identification Number (SBIN); and

EROS WITH DROP-OFF COLLECTION POINTS will receive one Collection Point Identification Number (CPIN) for each collection point.



BEGINNING AUGUST 1 OF EACH YEAR, APPLICATIONS MAY BE SUBMITTED TO BECOME A NEW AUTHORIZED IRS E-FILE PROVIDER.

Processing the form and completing the suitability background check (see Step 3) takes about 45 days. If your application is not received at IRS by December 1, you may not be accepted in time to begin IRS *e-filing* on the January startup date. Also, applications may be returned if they are incomplete or lack the required signatures or fingerprint cards, so review your form thoroughly and apply early!

STEP 3

PASS A SUITABILITY BACKGROUND CHECK

If you apply to become an ERO, Transmitter or Service Bureau, IRS conducts a background check on all principals of your firm and responsible officials listed on the application form to determine their suitability to be an Authorized IRS *e-file* Provider. We do this to ensure the integrity of program participants. If you apply to be a Software Developer only, a suitability check is not required.

SUITABILITY INCLUDES THE FOLLOWING CHECKS:

1. An FBI criminal background check using the fingerprint cards;
2. A credit history check;
3. An IRS records check to ensure that all individual and business returns are filed, all payments are up to date, and to look for instances of fraud and preparer penalties; and
4. A prior history check for non-compliance in the Electronic Filing or IRS *e-file* programs.

In addition, checks 3 and 4 are repeated annually on all Authorized IRS *e-file* Providers.

Transmitters and Software Developers must also test their software and transmission capability with the IRS each year in a process called **Participants Acceptance Testing (PATs)**. You may go through PATs testing while your suitability check is in process.

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

All principals of your firm and responsible officials must pass the suitability check before your application 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.

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 your application is processed and the principals of your firm and responsible officials pass suitability, you will receive an acceptance letter. Transmitters and Software Developers must also complete PATS testing before an acceptance letter is sent. Once accepted, you do not have to reapply each year as long as you continue to file returns through IRS *e-file* and are not suspended from the IRS *e-file* program. However, PATS testing is required each year for Transmitters and Software Developers.

After PATS testing is completed satisfactorily, Transmitters will be issued passwords that authorize them to transmit IRS *e-filed* return data during the filing season which begins in mid-January and continues through mid-October.

The IRS will send to you a promotional kit that entitles you to identify yourself as an “Authorized IRS *e-file* Provider”. We support IRS *e-file* with advertising on radio, television and in print and provide material 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. Don’t delay! Contact your ETA Coordinator today!





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Internal Revenue Service

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