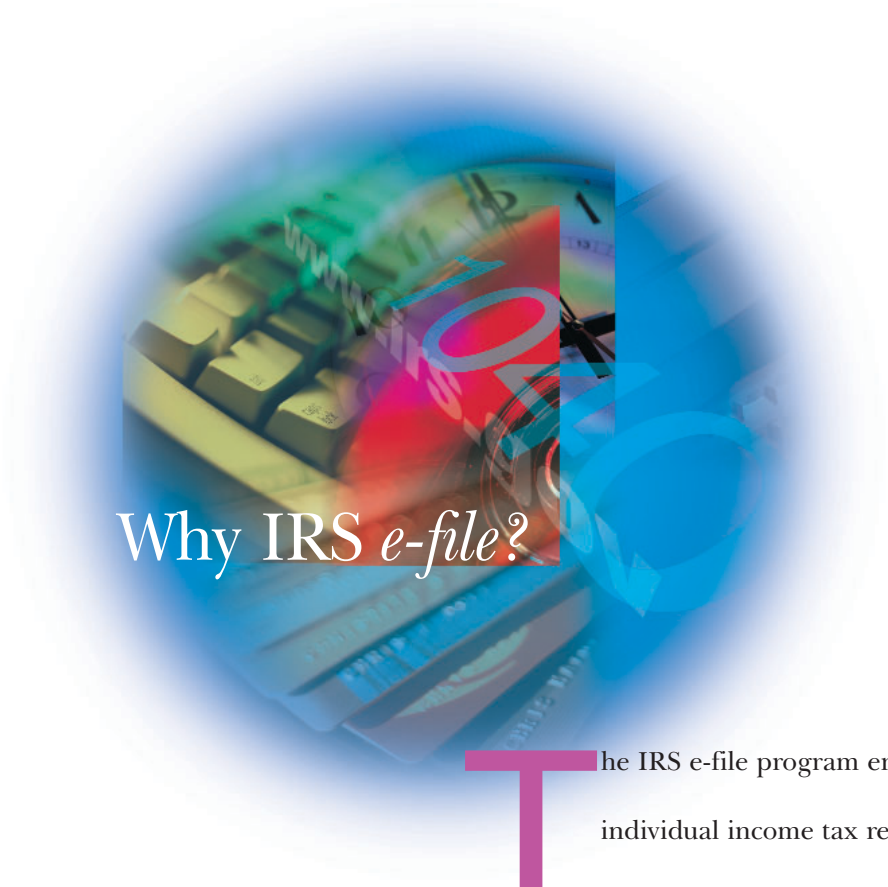
The IRS *e-file* APPLICATION PACKAGE

Form 8633



Why IRS *e-file*?

The IRS e-file program enables taxpayers to file their individual income tax returns electronically. Each year, more and more taxpayers choose IRS *e-file* because their returns are processed faster with fewer errors. This means quicker refunds and less contact with the IRS. Plus, the IRS acknowledges receipt of IRS *e-filed* returns which gives taxpayers proof of filing. The electronic payment options let you file early for your clients and either electronically schedule a payment for a future date (paying by direct debit) or delay out of pocket expenses (paying by 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**.

GETTING STARTED

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.gov/prod/elec_svs/e-pubs.html.** Other information about IRS *e-file* and related topics can be found at **http://www.irs.gov.**

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.gov or by calling toll-free, 1-800-691-1894.

Have questions? Need answers? Don't know where to begin? Call the Andover Submission Processing Center at **1-800-691-1894 (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. 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.

3. Pass a Suitability Background Check.

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

STEP 1

To become an Electronic Return Originator, Intermediate Service Provider, 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 an Electronic Return Originator, Intermediate Service Provider, Transmitter or Software Developer. Be sure to include all your choices on the application form.

Electronic Return Originators (EROs) – originate the electronic submission of income 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 sends the information back to the EROs or taxpayers.

Transmitter – Once the return is prepared, the income 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 and Intermediate Service Providers 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." Guidelines for On-Line Filing can be found in Publication 1345. 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 the On-Line Filing box at the top of the form and checking "yes" for Transmitter. Be sure to check all five submission processing centers as potential transmission sites. 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, Intermediate Service Providers and Transmitters. 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, Intermediate Service Provider, 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 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.

Federal/State *e-file* – Federal/State *e-file* is a cooperative tax filing program between the IRS and all of the states which have income taxes. This process makes it possible for taxpayers to file both federal and state income tax returns electronically at one time. You should check the Federal/State option "yes" on your application and specify the processing 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 have been accepted in the IRS *e-file* program before they will accept you in their state programs.

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

STEP 2

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.

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 Federal/State on one application. A separate application is required for each business location from which the electronic submission of tax returns will originate. Do **not** check the On-Line Filing box, unless you will receive returns from taxpayers that are using their home computers to prepare their taxes on commercially available software, software downloaded from an Internet site and prepared offline, 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, or by mailing the changes on your company letterhead to the Andover Submission Processing Center. You may also call toll-free, 1-800-691-1894 to make changes.

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 proof of professional status. Applications are returned if they are incomplete.

- **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, 1-800-691-1894.**

- **Beginning August 1 of each year, applications may be submitted to become a new Authorized IRS *e-file* Provider.**

Include 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, 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 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 the 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:

EROs, Transmitters, Software Developers, and Intermediate Service Providers 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.

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 December 1 of each year; apply later and you may not be accepted in time to begin *e-filing* in January.

PASS A SUITABILITY BACKGROUND CHECK

STEP 3

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 trasmission capability with the IRS once a year.

When you apply to become an ERO, Transmitter or Intermediate Service Provider, the IRS will conduct a background check on all of 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 INCLUDES THE FOLLOWING CHECKS:

1. An FBI criminal background check;
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.

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

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 any one 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.

Form **8633**
(Rev. July 2001)
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 ☐ Reapply
☐ Revised EFIN: _____
Revision Reason: _____

☐ On-line Filing (check **only** if you will process income tax return information for taxpayers who are preparing their returns at home, via an On-line Internet site, or with commercially purchased software.)
☐ *e-file* office in a Foreign Country

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?
☐ **Yes,** complete the entire form, except for section 8.
☐ **No,** skip to **1k,** complete the rest of the form, including section 8.

e Controlling office name

f ETIN of controlling office

g EFIN of controlling office

h Controlling office business address

City	State	ZIP Code	County

i Signature of **RESPONSIBLE OFFICER** of the controlling office

j Date

k Please check the box at the right which describes your firm. *(see page 3 of this form)*
☐ Sole proprietorship
☐ Partnership (number of partners) ► _____
☐ Corporation
☐ 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* . . . . . ► ☐

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)

City	State	ZIP Code	County

r Business address (physical address of the business)

FAX number

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.

3 Please answer the following questions by checking the appropriate box or boxes.
Important: Please read the instructions on page 3, for line 3a, before answering.

a How will you transmit to the IRS?
Indirect ☐ Direct ☐
If you checked "direct," see page 3, Line 3 instructions. Transmit using asynchronous communication protocol and indicate the file transfer protocol you will be using (mark only one—if you are unsure, check "ZMODEM"):
☐ XMODEM—Checksum ☐ YMODEM—G
☐ XMODEM—CRC ☐ YMODEM—Batch
☐ XMODEM—1K ☐ ZMODEM

b Will you write electronic filing software? **(Software Developer)** (if "Yes," see page 3, Line 3 instructions)

c Will you originate the electronic submission of income tax returns to the IRS? **(Electronic Return Originator)** . . .

d Will you receive tax return information from EROs, or from taxpayers who have prepared their own returns at home 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?

e Do you intend to *e-file* Forms 4868 (Application for Automatic Extension of Time to FIle) and/or Forms 9465 (Installment Agreement Request)? . . . . . .

f I expect to transmit to or accept returns for transmission to the following submission processing centers. (Software Developers: Also indicate submission processing centers in whose areas you expect to market your software.) (See page 4 for submission processing center chart.):
☐ Andover ☐ Austin ☐ Cincinnati ☐ Memphis ☐ Ogden

	Yes	No
4 Has the firm or any corporate officer, partner, owner or responsible official:		
a been assessed any preparer penalties?		
b ever been convicted of a crime? If "Yes," state the offense which resulted in the conviction.		
c failed to file personal or business tax returns, or pay your tax liabilities?		
d been convicted of any criminal offense under the U.S. Internal Revenue laws? . . . . . (Please attach an explanation for **all** "Yes" responses for 4a through 4d).		
5 Do you intend to *e-file* Federal/State returns? . . . . (If "Yes" see page 3 of this form.)		
6 Do you intend to *e-file* returns with Forms 2555/2555EZ with foreign addresses or with addresses in U.S. Possessions?. . . . . (If "Yes", see page 3, Line 6 instructions.)		
7 Is the firm open 12 months a year? If you answer "No," please complete section 7a		

7a If you answered "No" to question 7, give address and telephone number that are available 12 months of the year (include area code). ►

8 Principals of Your Firm or Organization. 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.

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) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Is the individual: ☐ an attorney ☐ a banking official ☐ a C.P.A. ☐ an enrolled agent ☐ an officer of a publicly owned corporation	Is the individual licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	Social Security Number 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	Is the individual: ☐ an attorney ☐ a banking official ☐ a C.P.A. ☐ an enrolled agent ☐ an officer of a publicly owned corporation	Is the individual licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	Social Security Number 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	Is the individual: ☐ an attorney ☐ a banking official ☐ a C.P.A. ☐ an enrolled agent ☐ an officer of a publicly owned corporation	Is the individual licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	Social Security Number Date of birth (month, day, year)	Signature	☐ Add ☐ Delete

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 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 8 may also be a responsible official.

Name of responsible official (first, middle, last) Title:	U.S. citizenship? ☐ Yes ☐ No ☐ Legal resident alien	Is the individual: ☐ an attorney ☐ a banking official ☐ a C.P.A. ☐ an enrolled agent ☐ an officer of a publicly owned corporation	Is the individual licensed or bonded in accordance with state or local requirements? ☐ Yes ☐ No ☐ Not applicable
Home address	Social Security Number Date of birth (month, day, year)	Signature	

10 *e-file* Office in a Foreign Country (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 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.

11 Name and title of Principal, Partner, or Owner listed in #8 (type or print)	**12** Signature of Principal, Partner or Owner, listed in #8	**13** Date

Filing Requirements

Who to Contact for Answers: If you have questions and don't know where to get answers, information can be found under Electronic Services at the following Internet Address: http://www.irs.gov, or you may call toll free, 1-800-691-1894.

Who Must File Form 8633. (1) Applicants (including foreign filers) and **(2)** Current participants revising a previously submitted Form 8633, in accordance with the IRS *e-file* program requirements.

When to File: New Applications—The application period begins August 1 of each year and ends May 31 of the following year. To ensure your participation in the IRS *e-file* season beginning January 1, submit your application between August 1 and December 1. **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. Revised applications are accepted all year.

Where to File. Send Form(s) 8633 to the Andover Submission Processing Center. See page 4 for the daytime and overnight mailing address. See page 4 for instructions for which submission processing center to check under 3f, page 1, depending on your location and Submission Processing Center relationship as an ERO, Transmitter, Intermediate Service Provider, Software Developer, or On-Line Transmitter.

How to Complete the Form

Page 1

Please check all boxes which apply to this application. For example, if you are a "new applicant" with an *e-file* office in a foreign country, check "New" **and** "*e-file* office in a foreign country." If you check "Revised" also provide the reason for the revision, and each change should be identified with an asterisk (*). On-Line Filing–check **only** if you will process income tax return information for taxpayers who are preparing their returns at home, via an On-line Internet site, or with commercially purchased software.

On-Line filing applicants should complete and submit an application for each submission processing center **(five in total).** Depending on the applicant's anticipated volume, it may be necessary to submit more than one application for each submission processing center. The applications must have original signatures. The name of the software to be used for transmitting should be written on the applications.

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 (PATS).

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.

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 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 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.

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 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 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. Do not complete if the applicant in 1a is in a foreign country. APO/FPO excluded.

Line 3.—Check all that apply.

Line 3a.—If you haven't decided on your software or how you will transmit to the IRS, we recommend that you choose "indirect," which means that your software company will transmit your return data to the IRS. However, if after exploring your options, you decide to transmit directly to the IRS, please call 1-800-691-1894 to revise your application.

Line 3b.—Attach a list of the product names for each software package you intend to market. This includes on-line as well as *e-file* software.

Line 3f.—See the Submission Processing Center Chart on page 4.

Line 4a–4d.—Misrepresentation when answering these questions **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.

Line 5.—A "Yes" entry on this line will be combined with entries you make on line 3f. This will allow your EFIN to be accepted at multiple submission processing centers to enable you to submit Federal/State returns to centers other than your primary submission processing 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. Attach a list of the foreign countries and/or U.S. Possessions for which you plan to file returns. **Note:** *All foreign returns and returns from U.S. Possessions must be filed through a U.S. based (stateside) transmitter.*

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 10—If you complete line 10, then be sure to complete lines 1m–1q of Form 8633 for contact representatives in the United States. Do not complete line 1r. Correspondence will be sent through the contact representatives you list.

Lines 11–13—Signature Lines.—A principal, partner, or the owner of the firm, listed in section 8 must sign new applications. Responsible Officials may sign revised applications.

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

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

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

Line 3f Chart

Your Regular Submission Processing Center Relationship	Submission Processing Centers
New Applicants and Current Participants: If your business location is in one of the following states, check the corresponding submission processing center on your application. If you are applying to be a Federal/State ERO, you must meet the application guidelines for each state you will be *e-filing* to. Be sure to check all corresponding submission processing centers on your application. Fed/State Participants are in bold italics. **Transmitters, Intermediate Service Providers, and Software Developers:** Check all of the submission processing centers where your clients will be transmitting returns. **On-Line Transmitters:** Check all five submission processing centers.	
Connecticut, Delaware, District of Columbia, Maine, ***Maryland,*** Massachusetts, New Hampshire, ***New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia***	**Andover**
Illinois, Iowa, Kansas, Minnesota, ***Missouri, New Mexico, Oklahoma,*** Texas, ***Wisconsin***	**Austin**
Florida, ***Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia***	**Cincinnati**
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	**Memphis**
Alaska, ***Arizona,*** California, ***Colorado, Hawaii, Idaho, Montana, Nebraska,*** Nevada, ***North Dakota, Oregon,*** South Dakota, ***Utah,*** Washington, Wyoming	**Ogden**
If your clients file Forms 2555 or 2555-EZ with their Forms 1040, check 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

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 2001, 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 complete 1q and 1r? _____Yes_____ No**
   Your application may be returned to you if 1q and 1r are incomplete.

4. **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 Submission Processing Center chart on page 4 to determine the correct boxes to check for 3f on page 1.

5. **Did you read all of Section 8? 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. (LPAs are 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.

6. **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.

7. **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 Submission Processing Center at: 1-800-691-1894 (toll free) to verify this information.

8. **Did you remember to provide original signatures for 1i, 8, 9 and 12? _____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 PATS 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 PATS testing is completed satisfactorily, Transmitters will be issued passwords that authorize you to transmit *e-filed* return data during the filing season which begins in mid-January and continues through mid-October. PATS 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 website at **www.irs.gov.**

Don't delay! Apply Today!

ANDOVER'S "CAN WE TALK?" CORNER

The application and suitability 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.

ANNUAL SUITABILITY

The IRS's Andover Submission Processing Center (ANSPC) conducts annual 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.

Once a year, 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 and timely;
2. All business tax returns are filed and timely;
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 ANSPC 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 Chapter 6 in Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*. A copy of the handbook can be requested through the Application/Suitability Customer Service telephone number, 1-800-691-1894.

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

Department of the Treasury
Internal Revenue Service

www.irs.gov

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