

**Application to Participate in the  
IRS Acceptance Agent Program**

(Read the instructions carefully before completing this Form)

Check the type of acceptance agent for which you are applying:  
 Acceptance Agent  
 Certifying Acceptance Agent

Application Type:  
 New  
 Renewal  
 Amended

If you are amending your application, select the reason below:  
 Authorized Representative  Business Location  
 Acceptance Agent Type  
 Other \_\_\_\_\_

1. Check the box that best describes Organization status  
 Financial Institution  Corporation  
 Educational Institution  LLC  
 Casino  Sole Proprietorship  
 Partnership  Other \_\_\_\_\_  
 Government Agency or Military Organization

**Professional Status of Authorized Representative (Individual Listed on Line 5)**  
 Tax Preparer  CPA\*  ERO  Attorney\*  
 Enrolled Agent\* (Enter number) \_\_\_\_\_  
 Other \_\_\_\_\_ (Specify)  
\*See instructions for proof requirements

2. Legal Name of Business (If an entity, also enter location where organized or created)

3. Business Electronic Filing Identification Number (EFIN)

and Name and PTIN of Principal Partner or Owner of the Business (See Instructions)

4. Business Employer Identification Number (EIN)

5. Name and PTIN of Authorized Representative of the Business (first, middle, last, PTIN)

6. Date of birth (month, day, year)

7. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

8. Home address (street, city/county, state/country, and ZIP code/foreign postal code) of individual listed on Line 5

9. Check the appropriate box  
 U.S. Citizen  
 U.S. Resident Alien\*  
 Nonresident Alien\*  
\*Attach copy of green card or visa if residing in the U.S.

10. Have you ever been assessed any preparer penalties, been convicted of a crime, failed to file personal tax returns, or pay tax liabilities, or been convicted of any criminal offense under the U.S. Internal Revenue laws  
 Yes  No  
(Please attach an explanation for a "Yes" response.)

11. Doing Business As (DBA) name (complete only if the business is operating under a name which is different than the business name listed on Line 2)

12. Business location address\* Street City/County State/Country ZIP Code/Foreign Postal Code

\*If more than one location, attach continuation sheets for each location and authorized representative(s) with required information.

13. Business telephone number ( ) Fax number ( ) Email

14. Mailing address of the Business if different from the location address on line 12  
Number and street City/County State/Country ZIP Code/Foreign Postal Code

15. Does the Business provide tax related services year round  Yes  No If "No," provide a brief explanation why.

15a. How many Form W-7 applications does the Business plan to submit within a 12-month calendar period

16. Complete the following information for Primary Contact if different than the authorized representative on Line 5 (see instructions)

Primary Contact name (first, middle initial, last) Title Email address  
Phone number ( ) Fax number ( )

17. Complete the following information for Alternate Contact if different than the individual listed on Line 5 (see instructions)

Alternate Contact name (first, middle initial, last) Title Email address  
Phone number ( ) Fax number ( )

18. Identify the activities performed by you or your organization (tax preparation, University, etc.) as well as the type of customers that you will service (foreign investors, foreign students, etc.) to validate your request for Acceptance Agent status (see instructions)

19. If you would like to be included on the published list of Acceptance Agents located on the IRS website, check here.   
Note: the business must perform tax preparation to be included on the list.

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. I or my institution and its employees acting on behalf of the institution will comply with all of the provisions of the Revenue Procedure for Acceptance Agents and related publications each year of our participation. Acceptance for participation is not transferable. I understand that if this institution is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the institution and/or the individuals listed on this application, being suspended from participation in the IRS Acceptance Agent Program. I am authorized to make and sign this statement on behalf of the institution.

20. Name and title of Authorized Representative from line 5 (type or print) 21. Signature of Authorized Representative 22. Date

Name and title of Principal, Partner or Owner from line 2 (type or print) Signature of Principal, Partner or Owner Date

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary. 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 estimated average time to complete this form is 30 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we will be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Do NOT send this form to this address. Instead, enclose it with the magnetic tape and send it to the Service Center to which you submit your tapes or send it to the transmission reception site that received your transmitted returns.

# Instructions for Form 13551, Application to Participate in the IRS Acceptance Agent Program

## General Instructions

**Purpose of this Form.** All persons who wish to participate in the TIN (Taxpayer Identification Number) Acceptance Agent Program must apply by completing this application.

**What is an Acceptance Agent/Certifying Acceptance Agent.** Acceptance agents are individuals or entities (colleges, financial institutions, accounting firms, etc.) that have entered into formal agreements with the IRS that permit them to assist alien individuals and other foreign persons with obtaining TINs. The type of duties that you are permitted to perform is based upon your application to become an acceptance agent or a certifying acceptance agent. (See Revenue Procedure 2006-10 for additional information.)

**Who May Apply.** Persons eligible to become acceptance agents include a financial institution defined in section 265(b)(5) of the Internal Revenue Code (Code) or §1.165-12(c)(1)(iv) of the regulations, a college or university that is an educational organization defined in §1.501(c)(3)-1(d)(3)(i), a federal agency defined in section 6402(g) of the Code, persons that provide assistance to taxpayers in the preparation of their tax returns, and any other person or categories of persons that may be authorized by regulations or IRS procedures. An eligible person may be a U.S. person or a foreign person. Each individual listed as a Principal, Partner or Owner of the business, authorized representative or primary/ alternate contact of the business must have attained the age of 18 as of the date of this application. A person required to become a Certified Acceptance Agent (CAA) must be covered under the professional standards of Circular 230. This includes individuals who are attorneys admitted to practice before the bar, Certified Public Accountants (CPAs), enrolled agents and registered tax return preparers not under suspension or disbarment from practice before IRS.

**When to Apply.** All new and renewal applications will only be accepted during the program's "open season" which is May 1 through August 31 each year. Therefore, if your AA Agreement is due to expire during the current year, it is important to submit a new application during the open season so that the operations of your business are not interrupted. It can take up to four months from the time that you submit your application to receive your approved Acceptance Agent Agreement from IRS.

**How to Apply.** All new and renewing persons will be required to complete Form 13551 (Application to Participate in the IRS Acceptance Agent Program). In addition, there must be an attached fingerprint card or proof of professional status for each individual listed on Line 5 as an Authorized Representative (see instructions for fingerprint cards below.) Prior to applying for Acceptance Agent Status, mandatory training must be completed and the self-certification at the end of the training must be signed and attached to your Form 13551 when submitting it to IRS. The training is available online at [www.irs.gov](http://www.irs.gov), and can be accessed by entering "How to become an Acceptance Agent" in the search feature in the upper right corner of the IRS home page. Forensic training documentation for new and renewal applications must also be attached to Form 13551. **Note:** Your application to become an Acceptance Agent will not be processed without an attached, signed, self-certification training and documentation of forensic training.

**Fingerprint Cards.** Each individual listed as a responsible party or authorized representative of the business must have attained the age of 18 as of the date of this application. If the authorized representative is an attorney, CPA or enrolled agent, but not a certified Electronic Return Originator (ERO), evidence of U.S. professional status may be submitted in lieu of the fingerprint card. The following persons are exempt from the fingerprinting requirement: a financial institution within the meaning of I.R.C. 265(b)(5) or Treasury Regulations 1.165-12(c)(1)(iv), a college or university that qualifies as an educational organization under Treasury Regulations 1.501(c)(3)-1(d)(3)(i), a casino, Federal agencies as defined in IRC 6402(g) an ERO in good standing with the IRS and foreign nationals without a Social Security Number (SSN) residing outside the United States. (Evidence of your professional status may be obtained by contacting the issuing authority.)

**Note:** Individuals CANNOT take their own fingerprints. The fingerprint card used for the Acceptance Agent Program is unique, and should be obtained by calling the IRS Austin Campus at 1-866-255-0654. If the authorized representative of the business changes, the business must submit an amended application, including a new fingerprint card, if required, for the authorized representative. Your application will not be processed if you do not provide a completed fingerprint card or evidence of professional status and the original signature of both the authorized representative and the principal, partner or owner or owner of the business. Faxed copies of this application will not be accepted.

**When to Update Information.** Acceptance Agents must notify the IRS within 30 days of all changes to the information they originally submitted on Form 13551, Application to Participate in the IRS Acceptance Agent (AA) Program, by completing another Form 13551 and checking the "amended" box and attach a statement explaining the changes. This is important for several reasons. If information is not up-to-date on our database, you may not receive important IRS information or correspondence. Be sure to fully complete the application changing only the information that is different from that submitted on the original Form 13551. The revised Form 13551 will not change your address of record for tax purposes, nor will it automatically update information associated with your EIN (Employer's Identification Number).

**Where to Apply.** Send Form 13551, along with your completed fingerprint card or evidence of professional status if required, forensic documentation, and mandatory training certification to:

Internal Revenue Service  
3651 S. IH 35  
Stop 6380AUSC  
Austin, TX 78741

**Note:** Be sure that your application has been fully completed and contains the signature of the authorized representative and principal, partner or owner of the original business. (See instructions for Line 20.)

**Who to Contact for Assistance.** If you need additional assistance in completing this application you can email the ITIN Policy Section at [itinprogramoffice@irs.gov](mailto:itinprogramoffice@irs.gov) where someone will respond to you. For additional information about Acceptance Agents, refer to Revenue Procedure 2006-10. For additional information about the Form W-7, see Publication 1915 Understanding Your Individual Taxpayer Identification Number - ITIN.

**How To Complete The Form** Check the applicable box to indicate if you are (1) a **NEW** applicant, (i.e. the first time that the Business is applying for Acceptance Agent/Certifying Acceptance Agent status), (2) seeking **Renewal** of a AA/CAA Agreement that will be expiring or (3) **Amending** information on a Business that is already an AA/CAA (i.e. submitting an application for a new authorized representative; changing primary or alternate contacts, etc.) See Revenue Procedure 2006-10 for additional information on Acceptance Agents. For additional information on submitting an amended application, see "When to Update Information" above.

**Line 1.** Check the box which best describes the organizational status of the business. If the "Other" box is checked, please insert a brief explanation that best describes the organizational status. Also check the box that best describes the professional status of the applicant. CPAs, Attorneys and Enrolled Agents must attach a copy of an unexpired credential. For example, a valid CPA license, a

record from the state bar, or Enrolled Agent enrollment card. If the "Other" box is checked, please insert a brief explanation that best describes the professional status. If you are applying for Acceptance Agent status as a nonprofit organization, attach a copy of your IRS exemption letter.

**Line 2.** Enter the legal name of the business and the name of the principal, partner or owner of the business along with their PTIN (Preparer Tax Identification Number) if one was issued. A PTIN must be obtained by all enrolled agents, as well as all tax return preparers who are compensated for preparing, or assisting in the preparation of, all or substantially all of any U.S. federal tax return. If your firm is a sole proprietorship, enter the name of the sole proprietor. If the applicant is an entity, provide the state, including the District of Columbia (or if outside the United States, the country under whose laws the entity was created or organized). If submitting an amended application and the legal name of the business is not changing, be sure this entry is identical to the one on your original application. The Principal, Partner or Owner of the business is defined below: For entities with shares of interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, that individual is (a) the "principal" officer if the business is a corporation, (b) a general "partner", if a partnership, (c) the "owner" of an entity that is disregarded as separate from its owner, or (d) a grantor, owner or trustor, if a trust. For all other entities, it is the person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage or direct the entity and the disposition of its funds and assets

**Line 3.** If the business is already an authorized IRS e-file provider, enter the EFIN (Electronic Filing Identification Number). An authorized IRS e-file provider is a business (sole proprietorship, partnership, corporation or other entity) that has been accepted into the IRS e-filing program and has been assigned an electronic filing identification number. The EFIN must be the registered number for the location specified and EIN.

**Line 4.** Enter the IRS issued Employer Identification Number (EIN). **Note:** All businesses must obtain an EIN before submitting your application.

**Line 5.** Enter the name, title and PTIN of the authorized representative. This person will be the official point of contact with the IRS and is responsible for ensuring that all requirements of the Acceptance Agent program are followed. They are the only individuals, other than the principal, partner or owner, who have authority to sign the Certificates of Accuracy. Each business location is permitted to select up to ten authorized representatives. If you need extra space to add additional authorized representatives for the business location listed on Page 1, or for additional business locations, use the continuation sheet attached to the Form 13551.

**Line 6.** Enter the date of birth of the authorized representative of the business listed on Line 5. This information should be entered in mm/dd/yyyy format (i.e. April 15, 1950, should be entered as 04/15/1950).

**Line 7.** Enter the Social Security Number or TIN of the authorized representative of the business. If you are a foreign national living outside the U.S. and do not have an SSN or ITIN, please enter N/A.

**Line 8.** Enter the complete home address of the authorized representative of the business (street, city/county, state/country and zip code/foreign postal code).

**Line 9.** Check the box which describes the legal status (in the U.S.) of the person entered on line 5. Attach a copy of the green card or visa, if you are not a U.S. citizen but are residing in the U.S.

**Line 10.** If you answered "Yes" to the suitability question in box 10, please provide an explanation including dates and circumstances and why you believe that it should not affect your fitness to be an acceptance agent or certifying acceptance agent. You will also need to attach a fingerprint card with your application.

**Line 11.** For the purpose of becoming an acceptance agent, if a "doing business as" (DBA) name is used other than the name provided on Line 2, enter that information here and include a brief explanation. Use an additional sheet of paper if you need more space. **Note:** The business will be authorized to operate as an AA/CAA only under the name provided here or on Line 2.

**Line 12.** Enter the complete street address, city/county, state/country and zip code/foreign postal code where the business is located. **Note:** A post office box (P.O. Box) will not be accepted as part of the address.

**Line 13.** Enter the telephone number, fax number, and email address of the business. If, in addition to the business telephone, there is another number where you would like to be contacted by IRS, you may enter that information on this line also, noting that it is the alternative telephone number.

**Line 14.** This line should be completed only if you are using a business mailing address that is different from the address entered on Line 12. The same mailing address can not be used for multiple business locations.

**Line 15.** Check the "yes" or "no" box to indicate if the business provides tax related services year round (January through December). If the answer is "no", provide a brief explanation why the business does not provide tax related services year round.

**Line 15a.** Enter the volume of Forms W-7 that you anticipate filing during a 12 month calendar period.

**Lines 16 and 17.** Enter the name of the primary and alternate contact(s) only if different than the authorized representative(s) of the business (individual listed on Line 5 or on the continuation sheet (s) to the application). This is the person that has been authorized by the business to contact the ITIN Operations to inquire about the status of W-7 applications, but they are not permitted to sign the Form W-7(COA). Also provide the person's business title, telephone and fax numbers and their email address. Each business location may have one primary and one alternate contact.

**Line 18.** You may attach a separate statement to provide a detailed description of the activities performed by the business which would validate this request for Acceptance Agent status. For example, a tax preparation firm preparing U.S. federal income tax returns for nonresident alien real estate investors who do not qualify for an SSN, would establish your purpose for applying for entry into the AA Program.

**Line 19.** If the business performs tax return preparation, the principal, partner or owner of the business may request to be included on a public list of acceptance agents published by the IRS on its website.

**Lines 20 and 21.** Both the authorized representative and the principal, partner or owner must print and sign their name to this application. By signing the application you are authorizing the Internal Revenue Service to conduct suitability checks as referenced in the Revenue Procedure.

**Line 22.** Enter the date that this application is signed.

## Pages 3 and 4 – (Continuation sheets)

**Note:** Must be attached to a Form 13551 when submitted to IRS. Use pages 3 and 4 to add additional authorized representatives or a primary and alternate contact for a business location. If the business operates at more than one location, use a separate continuation sheet for each additional office. The continuation pages must also be signed and dated by the Principal, Partner or Owner of the Business (signature space provided on page 4) and each additional authorized representative, pursuant to the signature requirements for Form 13551, Lines 20 and 21.

Form **13551**  
(Rev. August 2014)

Department of the Treasury - Internal Revenue Service  
**Continuation Sheet for Additional Authorized Representatives**  
(see Form 13551 instructions)

OMB Number  
1545-1896

Legal Name of the Business (Page 1, Line 2 (and 11, if applicable))		Business EFIN	Business EIN
Business location address Street	City/County	State/Country	ZIP Code/Foreign Postal Code

**Information and Signature of Additional Authorized Representative**

<b>Professional Status of Authorized Representative (Line 5)</b> <input type="checkbox"/> Tax Preparer <input type="checkbox"/> CPA* <input type="checkbox"/> Attorney* <input type="checkbox"/> Enrolled Agent* number _____ <input type="checkbox"/> Other _____ *See instructions for proof requirements	<b>5. Name and PTIN of Authorized Representative of the Business (first, middle, last, PTIN)</b>	<b>6. Date of birth (month, day, year)</b>	<b>7. Social Security Number (SSN) or Taxpayer Identification Number (ITIN)</b>
	<b>8. Home address (street, city/county, state/country, and ZIP code/foreign postal code) of individual listed on Line 5</b>	<b>9. Check the appropriate box</b> <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> U.S. Resident Alien* <input type="checkbox"/> Nonresident Alien* *Attach copy of green card or visa if residing in the U.S.	<b>10. Have you ever been assessed any preparer penalties, been convicted of a crime, failed to file personal tax returns, or pay tax liabilities, or been convicted of any criminal offense under the U.S. Internal Revenue laws</b> <input type="checkbox"/> Yes <input type="checkbox"/> No (Please attach an explanation for a "Yes" response.)

<b>13. Business telephone number</b> ( ) _____ <b>Fax number</b> ( ) _____	<b>14. Mailing address of the Business if different from the location address on line 12</b>			
	Number and street	City/County	State/Country	ZIP Code/Foreign Postal Code

**Email**

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. I or my institution and its employees acting on behalf of the institution will comply with all of the provisions of the Revenue Procedure for Acceptance Agents and related publications each year of our participation. Acceptance for participation is not transferable. I understand that if this institution is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the institution and/or the individuals listed on this application, being suspended from participation in the IRS Acceptance Agent Program. I am authorized to make and sign this statement on behalf of the institution.

Name and title of <b>Authorized Representative</b> from line 5 (type or print)	Signature of <b>Authorized Representative</b>	Date
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**Information and Signature of Additional Authorized Representative**

<b>Professional Status of Authorized Representative (Line 5)</b> <input type="checkbox"/> Tax Preparer <input type="checkbox"/> CPA* <input type="checkbox"/> Attorney* <input type="checkbox"/> Enrolled Agent* number _____ <input type="checkbox"/> Other _____ *See instructions for proof requirements	<b>5. Name and PTIN of Authorized Representative of the Business (first, middle, last, PTIN)</b>	<b>6. Date of birth (month, day, year)</b>	<b>7. Social Security Number (SSN) or Taxpayer Identification Number (ITIN)</b>
	<b>8. Home address (street, city/county, state/country, and ZIP code/foreign postal code) of individual listed on Line 5</b>	<b>9. Check the appropriate box</b> <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> U.S. Resident Alien* <input type="checkbox"/> Nonresident Alien* *Attach copy of green card or visa if residing in the U.S.	<b>10. Have you ever been assessed any preparer penalties, been convicted of a crime, failed to file personal tax returns, or pay tax liabilities, or been convicted of any criminal offense under the U.S. Internal Revenue laws</b> <input type="checkbox"/> Yes <input type="checkbox"/> No (Please attach an explanation for a "Yes" response.)

<b>13. Business telephone number</b> ( ) _____ <b>Fax number</b> ( ) _____	<b>14. Mailing address of the Business if different from the location address on line 12</b>			
	Number and street	City/County	State/Country	ZIP Code/Foreign Postal Code

**Email**

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. I or my institution and its employees acting on behalf of the institution will comply with all of the provisions of the Revenue Procedure for Acceptance Agents and related publications each year of our participation. Acceptance for participation is not transferable. I understand that if this institution is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the institution and/or the individuals listed on this application, being suspended from participation in the IRS Acceptance Agent Program. I am authorized to make and sign this statement on behalf of the institution.

Name and title of <b>Authorized Representative</b> from line 5 (type or print)	Signature of <b>Authorized Representative</b>	Date
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Information and Signature of Additional Authorized Representative

Professional Status of Authorized Representative (Line 5)
5. Name and PTIN of Authorized Representative of the Business
6. Date of birth
7. Social Security Number (SSN) or Taxpayer Identification Number (ITIN)
8. Home address
9. Check the appropriate box
10. Have you ever been assessed any preparer penalties...

13. Business telephone number Fax number
14. Mailing address of the Business if different from the location address on line 12
Number and street City/County State/Country ZIP Code/Foreign Postal Code
Email

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.

Name and title of Authorized Representative from line 5 (type or print)
Signature of Authorized Representative
Date

Information and Signature of Additional Authorized Representative

Professional Status of Authorized Representative (Line 5)
5. Name and PTIN of Authorized Representative of the Business
6. Date of birth
7. Social Security Number (SSN) or Taxpayer Identification Number (ITIN)
8. Home address
9. Check the appropriate box
10. Have you ever been assessed any preparer penalties...

13. Business telephone number Fax number
14. Mailing address of the Business if different from the location address on line 12
Number and street City/County State/Country ZIP Code/Foreign Postal Code
Email

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.

Name and title of Authorized Representative from line 5 (type or print)
Signature of Authorized Representative
Date

Names and Contact Information for Primary and Alternate Contacts at the business location listed above. (Complete only if primary and alternate contacts for this business location are not already listed as the primary and alternate contacts on page 1, line 16 of the attached Form 13551.)

16. Complete information for primary contact if not listed on attached Form 13551
Complete information for alternate contact if not listed on attached Form 13551
Name (first, middle initial, last) and Title
Phone number Fax number Email

Signature of Principal, Partner or Owner of Business

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.

Name and title of Principal, Partner or Owner from line 2 (type or print)
Signature of Principal, Partner or Owner
Date

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