

# Application to Participate in the Electronic Filing Program

This application is (check one) <input type="checkbox"/> new <input type="checkbox"/> revised (include EFIN) EFIN: _____	If revised, please check the change you are making. <input type="checkbox"/> Firm name or doing business as (DBA) <input type="checkbox"/> Contact representative's name or telephone number <input type="checkbox"/> Electronic filing functions performed	<input type="checkbox"/> Additional drop off collection points <input type="checkbox"/> Change in corporate officer or partner (see instructions) <input type="checkbox"/> Change of address <input type="checkbox"/> Other ( <i>Specify</i> ) _____
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1. a. Firm's legal name as shown on firm's tax return				b. Firm's employer identification number and/or social security number (EIN/SSN)			
c. Doing Business As (DBA) ( <i>If other than the name in item 1.a.</i> )				d. Is the firm controlled or owned by another electronic filer? ( <i>see page 3</i> ) <input type="checkbox"/> Yes <input type="checkbox"/> No, skip to question 1k.			
e. Controlling Officer 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. ( <i>see page 3 of this form</i> )				l. Check this box if you will be providing electronic filing and/or tax preparation as a benefit and are not using the services to attract customers who will pay for tax preparation or transmission services. Eligible entities include employers offering electronic filing as a benefit to their employees, government agencies, VITA sites, etc. Attach to this form an explanation of how you will process returns for electronic filing. <input type="checkbox"/>			
<input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership (Number of Partners) _____ <input type="checkbox"/> Corporation <input type="checkbox"/> Other ( <i>Specify</i> ) _____							
m. Name of contact representative (first, middle, last)				n. Daytime telephone number ( <i>include area code</i> )		FAX number	
o. Name of alternate contact representative ( <i>first, middle, last</i> )				p. Daytime telephone number ( <i>include area code</i> )		FAX number	
q. Mailing address ( <i>street or P.O. Box</i> )				r. Business address ( <i>location of business</i> )			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.

3. Please answer the following questions by checking the appropriate box(es). See Publication 1345.		Yes	No	e. 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). <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? ..... If "Yes," will you: <input type="checkbox"/> Transmit using IBM 3780 bi-synchronous communication protocol. <b>OR</b> <input type="checkbox"/> Transmit using asynchronous communication protocol. If you will be using asynchronous, indicate the file transfer protocol you will be using (mark only one): <input type="checkbox"/> XMODEM - Checksum <input type="checkbox"/> YMODEM - G <input type="checkbox"/> XMODEM - CRC <input type="checkbox"/> YMODEM - Batch <input type="checkbox"/> XMODEM - 1K <input type="checkbox"/> ZMODEM				4. Has the firm or any corporate officer, partner, owner or responsible official: ( <i>Explain "Yes" responses</i> ) 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? ..... 5. Do you intend to file state returns electronically? ..... ( <i>If "Yes" see page 3 of this form</i> ) 6. Do you intend to file Forms 2555/2555EZ? ..... ( <i>If "Yes" see page 3 of this form</i> ) 7. Is the Firm open 12 months a year? ..... If you answer "No" to question 7, give address and telephone number that are available 12 months of the year. ( <i>include area code</i> )		
b. Will you write electronic filing software? ..... c. Will you prepare tax returns, including Forms 8453, or collect completed returns, including Form 8453, for the purpose of filing forms electronically? ..... d. Will you receive tax return information from other electronic filers, format return information and send returns to a transmitter? .....						

**8. Principals of Your Firm or Organization (continued on page 2)**

**Do not complete this section if you checked the box in item 1d "Yes" or checked box 1i on page 1 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 1i, or your only "Yes" response in Section 3 is to question b., you must provide a completed fingerprint card for each corporate officer, owner or partner listed below. If a corporate officer, owner or partner changes, a completed fingerprint card must be provided for each new corporate officer, owner or partner. If the corporate officer, owner, or partner is an attorney, banking official who is bonded and has been fingerprinted in the last two years, CPA, enrolled agent, or an officer of a publicly owned corporation, evidence of current professional status may be submitted in lieu of the fingerprint card (see Publication 1345). **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 corporate officer, partner or owner.**

**8. (continued) Principals of Your Firm or Organization. You may use continuation sheets.**

Type or print name <i>(first, middle, last)</i>	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Is the individual: <input type="checkbox"/> an attorney <input type="checkbox"/> an enrolled agent <input type="checkbox"/> a banking official <input type="checkbox"/> an officer of a publicly owned corporation <input type="checkbox"/> a C.P.A.	Is the individual licensed or bonded in accordance with state or local requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Title:	Social security number	Signature	
Home address			

  

Type or print name <i>(first, middle, last)</i>	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Is the individual: <input type="checkbox"/> an attorney <input type="checkbox"/> an enrolled agent <input type="checkbox"/> a banking official <input type="checkbox"/> an officer of a publicly owned corporation <input type="checkbox"/> a C.P.A.	Is the individual licensed or bonded in accordance with state or local requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Title:	Social security number	Signature	
Home address			

  

Type or print name <i>(first, middle, last)</i>	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Is the individual: <input type="checkbox"/> an attorney <input type="checkbox"/> an enrolled agent <input type="checkbox"/> a banking official <input type="checkbox"/> an officer of a publicly owned corporation <input type="checkbox"/> a C.P.A.	Is the individual licensed or bonded in accordance with state or local requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Title:	Social security number	Signature	
Home address			

**9. Responsible Official**

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

Name of responsible official <i>(first, middle, last)</i>	U.S. citizenship? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legal resident alien	Is the individual: <input type="checkbox"/> an attorney <input type="checkbox"/> an enrolled agent <input type="checkbox"/> a banking official <input type="checkbox"/> an officer of a publicly owned corporation <input type="checkbox"/> a C.P.A.	Is the individual licensed or bonded in accordance with state or local requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Title:	Social security number	Signature	
Home address			

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

Name and address of Drop-off Collection Point	Name of principal contact	Telephone number <i>(include area code)</i>
	Electronic Filer Identification Number (EFIN)	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 <i>(include area code)</i>
	Electronic Filer Identification Number (EFIN)	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)*

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b. Mailing address *(including city, country and postal codes, if applicable)*

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c. Business address *(of Foreign location including city, country and postal codes if applicable)*

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d. Telephone number of Foreign location *(do not include international access codes, country codes, or city codes)*

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**Applicant Agreement**

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

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

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

**Who Must File Form 8633:** 1) Applicant(s) requesting participation in the electronic filing program for individual tax returns. 2) Applicant(s) required to revise a previously submitted Form 8633 in accordance with the Revenue Procedure describing Obligations of Participants in the Electronic Filing Program for Form 1040, U.S. Individual Income Tax Return.

**When to File:** To ensure completed 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 2. New applications must be received by the December 2 deadline. Revised applications must be submitted within 30 days of the change(s) reflected on the revised Form 8633.

**Where to File:** Send Form 8633 to the address which corresponds to the state in which your business is located.

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## How to Complete the Form

### Page 1

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

File a new application if the applicant:

1. has never been accepted to participate in the electronic filing program;
2. has previously been denied participation in the electronic filing program;
3. has been suspended from the electronic filing program;
4. purchased an existing business that was previously owned by an accepted electronic filer on the date of sale. **NOTE:** See Publication 1345 for additional information on when to file a 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, 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 electronic filing, 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 and locations.

**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 electronic filing businesses at more than one location (see note below) and the entries in lines 1a and 1b are the same on all applications: the firm must designate one location as the controlling office. Answer this question "Yes" if this application is not for a controlling office and completes lines 1e-1j and the rest of the form. **Note:** For the purpose of this question, a drop-off collection point is not considered to be another business location.

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

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

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

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

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

**Line 1k-**"Other" represents organizations that do not fall within the category of a sole proprietorship, partnership or corporation (e.g., associations; credit unions; an employee or organization who offers the service as a benefit to its employees or members; government agencies; Volunteer Income Tax Assistance (VITA sites).)

**Line 1l-**Check the box **only** if you are providing electronic filing and/or tax preparation as a benefit and are not using the services to attract customers who will pay for tax preparation services. Generally, few applicants meet the criteria for checking this box. Eligible entities include employers offering

electronic filing as a benefit to their employees, government agencies, VITA sites, etc. If you check this box, you must also attach a description of how you will process electronic returns.

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

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

**Line 1r-**Address of the physical location of the firm. A Post Office box (P.O. Box) will not be accepted as the location of your firm. Foreign locations must complete number 10 of this application.

**Line 3a-**If you answer "Yes," you must indicate if you will be using IBM 3780 bi-synchronous or asynchronous communication protocol.

**Line 4b-**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. Please see Section 24 of IRS Publication 1345 Electronic Filing.

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

**Lines 8 and 9** - Each individual listed must be a U.S. citizen or lawful permanent resident, have attained the age 21 as of the date of the application and, if applying to be an Electronic Return Originator, meet state and local licensing and/or bonding requirements.

### Page 2

**Line 9 - Tier I Responsible Officials** - Include first time applicants, reapplicants, and those individuals who have not otherwise participated in the electronic filing 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 electronic filing 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 a business where taxpayers can deposit their completed tax return, including Form 8453, for the purpose of having you file their returns electronically. Follow the format on Page 2 for a listing of your drop-off collection points. If you acquire additional drop-off collection points after you file your application, you will need to submit a revised Form 8633.

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

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

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**State in which business is located:** Connecticut, Delaware, Maine, Maryland, District of Columbia, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, Puerto Rico

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

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

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**State in which business is located:** Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin

**Mail to:** Internal Revenue Service  
Austin Service Center  
Attn: PATS Stop 6381 AUSC  
3651 South IH 35  
Austin, TX 78741

**Overnight Mail:** Internal Revenue Service  
Austin Service Center  
Attn: PATS Stop 8381 AUSC  
3651 South IH 35  
Austin, TX 78741

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**State in which business is located:** Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West, Virginia

**Mail to:** Internal Revenue Service  
Cincinnati Service Center  
Attn: Electronic Filing Branch Stop 318  
Cincinnati, OH 45999

**Overnight Mail:** Internal Revenue Service  
Cincinnati Service Center  
Attn: Shipping & Receiving Stop 318  
201 W. Rivercenter Blvd.  
Covington, KY 41019

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**State in which business is located:** Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee

**Mail to:** Internal Revenue Service  
Attn: PATS Stop 26  
AMF P.O. Box 30309  
Memphis, TN 38130

**Overnight Mail:** Internal Revenue Service  
Attn: PATS Stop 26  
5333 Getwell Rd.  
Memphis, TN 38118

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**State in which business is located:** Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming

**Mail to:** Ogden Service Center  
Attn: PATS Stop 1056  
P.O. Box 9941  
Ogden, UT 84409

**Overnight Mail:** Ogden Service Center  
Attn: PATS Stop 1056  
1160 West 1200 South  
Ogden, UT 84201

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**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, 51-559, 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 electronic filing program.

If you provide fraudulent information, you may be subject to criminal prosecution.

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**Paper Work 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 electronic filing program. We need 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 9574-3001. **DO NOT** send this application to this office. Instead, see instructions on page 4 for information on where to file.