

# Application to Participate in the IRS Acceptance Agent Program

Please check the type of acceptance agent for which you are applying:  New  Renewal  Amended  
 Acceptance Agent  Certifying Acceptance Agent

<p><b>1</b> Please check the box that best describes the applicant's professional status:</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Financial Institution</td> <td><input type="checkbox"/> Attorney*</td> </tr> <tr> <td><input type="checkbox"/> Educational Institution</td> <td><input type="checkbox"/> CPA*</td> </tr> <tr> <td><input type="checkbox"/> Government Agency or Military Organization</td> <td><input type="checkbox"/> Enrolled Agent: Enter No. _____</td> </tr> <tr> <td><input type="checkbox"/> Casino</td> <td><input type="checkbox"/> ERO</td> </tr> <tr> <td><input type="checkbox"/> Tax Preparer</td> <td><input type="checkbox"/> Other _____</td> </tr> </table> <p style="text-align: right;">* See instructions for proof requirements</p>	<input type="checkbox"/> Financial Institution	<input type="checkbox"/> Attorney*	<input type="checkbox"/> Educational Institution	<input type="checkbox"/> CPA*	<input type="checkbox"/> Government Agency or Military Organization	<input type="checkbox"/> Enrolled Agent: Enter No. _____	<input type="checkbox"/> Casino	<input type="checkbox"/> ERO	<input type="checkbox"/> Tax Preparer	<input type="checkbox"/> Other _____	<p>Organization status:</p> <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Other _____ (Specify)
<input type="checkbox"/> Financial Institution	<input type="checkbox"/> Attorney*										
<input type="checkbox"/> Educational Institution	<input type="checkbox"/> CPA*										
<input type="checkbox"/> Government Agency or Military Organization	<input type="checkbox"/> Enrolled Agent: Enter No. _____										
<input type="checkbox"/> Casino	<input type="checkbox"/> ERO										
<input type="checkbox"/> Tax Preparer	<input type="checkbox"/> Other _____										

<b>2</b> Applicant's legal name (If an entity, also enter location where organized or created.)	<b>3</b> EFIN:	<b>4</b> Applicant's Employer Identification Number (EIN)
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<b>5</b> Name of Authorized Representative of the Business (first, middle, last)	<b>6</b> Date of birth (month, day, year)	<b>7</b> Social Security Number (SSN) Individual Taxpayer Identification Number (ITIN)
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<b>8</b> Home address (street, city/county, state/country, and ZIP code/foreign postal code)	<b>9</b> Check the appropriate box <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> U.S. Resident Alien (green card holder) <input type="checkbox"/> Nonresident Alien	<b>10</b> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No (Please attach an explanation for a "Yes" response.) See instructions for fingerprinting requirements.
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**11** Applicant's (Doing Business As (DBA)) name (if other than the name in item 2)

<b>12</b> Applicant's Business location address*	Street	City/County	State/Country	ZIP Code/Foreign Postal Code
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\*If more than one location, attach a separate sheet listing all locations.

**13** Applicant's Telephone: Number: ( )      Fax Number: ( )

**14** Mailing address of the applicant if different from the location address on line 12

Number and Street	City/County	State/Country	ZIP Code/Foreign Postal Code
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**15** Are you open for business 12 months a year?  Yes  No If "No," provide an address and telephone number that is available 12 months of the year.

Number and Street	City/County	State/Country	ZIP Code/Foreign Postal Code	Telephone
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**15a** How many Form W-7 applications do you plan to submit within a 12-month calendar period?

**16 Complete the following information for the Primary Contact. (See instructions)**

Primary Contact Name (first, middle initial, last)	Title: _____	E-mail Address: _____
Phone Number: ( )		Fax Number: ( )

**17 Complete the following information for the Alternate Contact.**

Alternate Contact Name (first, middle initial, last)	Title: _____	E-mail Address: _____
Phone Number: ( )		Fax Number: ( )

**18 Identify the programs (activities) you will use the Acceptance Agent Certification to perform. (i.e., agricultural workers, foreign investors, foreign students, etc.)**

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.

**The signature of the person listed authorizes the Internal Revenue Service to conduct a suitability check on the person whose name appears on line 5.**

**19** If you would like to be included on the published list of Acceptance Agents located on the IRS web site, check here.

<b>20</b> Name and title of Applicant (type or print)	<b>21</b> Signature of applicant	<b>22</b> Date
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**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 Completing 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 must Apply.** New applicants (U.S. and Foreign) and current participants amending or seeking renewal of their agreement.

**When to Apply.** Applications are accepted all year for the IRS Acceptance Agent Program. It is recommended that you submit your completed application (and fingerprint card if applicable) 60 days prior to the date you intend to begin filing TIN applications with the IRS.

**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. 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, to

Internal Revenue Service  
Mail Stop 983  
Andover, MA 05501

**Note:** Be sure that your application has been fully completed and contains the signature of the authorized representative of the business.

**Who to Contact for Assistance.** If you need additional assistance in completing this form, you may call (404) 338-8963 where someone will be available to assist you. For additional information about Acceptance Agents, refer to Revenue Procedure 2006-10. For additional information about the Form W-7, see Publication 1915, Individual Taxpayer Identification Number - ITIN.

### How To Complete The Form

Check the applicable box to indicate (1) if you are a new applicant, (2) if you are amending information submitted on a previously submitted Form 13551, or (3) if you are seeking renewal of your status as an Acceptance Agent or a Certifying Acceptance Agent. See Revenue Procedure 2006-10 for additional information on Acceptance Agents.

For information on submitting application, see "When to Update Information" above.

**Line 1.** Check the box which best describes the professional status of the applicant. If the

"Other" box is checked, please insert a brief explanation that best describes the applicant's professional status. Also check the box that best describes the organizational status of the applicant. If the "Other" box is checked, please insert a brief explanation that best describes the applicant's organizational status.

**Line 2.** Enter the legal name of the business. 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.

**Line 3.** If you are already an authorized IRS e-file provider, enter your 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.

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

**Line 5.** Enter the name and title of the authorized representative who has the authority to sign the application and agreement on behalf of the applicant. This person will be the official point of contact with the IRS, have the authority to sign revised applications, and is responsible for ensuring that all requirements of the Acceptance Agent program are followed. If you need more space to provide additional names of alternate authorized representatives of the business, please attach a continuation sheet. The continuation sheet should include the information entered on line 5, 6, 7, 8, 9, and 10 for each additional person.

**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 ITIN of the authorized representative of the business. If you are a foreign national 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.

**Line 10.** Each individual listed as an authorized representative or owner of the business must have attained the age of 21 as of the date of this application. If the applicant is an attorney, CPA, 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 applicants are exempted 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, a government agency or military organization and an ERO in good standing with the IRS. However, all applicants who are EROs must submit proof of ERO status in order to be exempted from the fingerprinting requirement. Individuals CANNOT take their own fingerprints.

The fingerprint card used for the Acceptance Agent is unique, and should be obtained by calling the IRS Andover Campus at 1-866-255-0654. If the authorized representative of the applicant changes, the applicant must submit an amended application, including a new fingerprint card, if required, for the authorized representative. If the new authorized representative is an attorney, CPA, or enrolled agent, proof of professional status may be provided in lieu of the fingerprint card. If the new authorized representative is an ERO, proof of ERO status must be provided in order to be exempted from the fingerprinting requirement. 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 the responsible officer, official, or owner of the business. Faxed copies of this application will **not** be accepted. If you answered "Yes" to the suitability question in box 10, please provide an explanation including dates and circumstances.

**Line 11.** If, for the purpose of becoming an acceptance agent, 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 if you need more space.

**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 and fax number 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.

**Line 15.** If the business is not open 12 months a year, you must provide a year-round mailing address and telephone number. You may include a P.O. Box if applicable.

**Line 15a.** Enter the volume of Forms W-2 that you anticipate filing during a 12 month calendar period.

**Lines 16 and 17.** Enter the name of the primary and alternate contacts who have been authorized by the business to submit applications for tax identification numbers (Forms W-7 and SS-4) on its behalf, and who has also been designated to respond to IRS questions during the calendar year. Also provide the person's business title, telephone and fax numbers and their e-mail address. If you need more space to provide additional primary or alternate contact names please attach a continuation sheet. The continuation sheet should include all information requested on lines 16 and 17.

**Line 18.** Enter the types of customers for whom you will be submitting W-7 Applications. (i.e.: foreign students, foreign investors, agricultural workers, etc.)

**Lines 20 and 21.** The authorized representative of the business 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.