

Form 14737, Request for Voluntary IRS Certification of a Professional Employer Organization



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PEO Certification - Helpful Resources

You are initiating an application to be certified as a Certified Professional Employer Organization (CPEO). If you are seeking certification as a CPEO you must submit a properly completed and executed online application and submit additional documentation required by the IRS in this application, its instructions, and in other guidance. For information about who can complete this application, see the online FAQs.

The following resources may be helpful to you as you complete this application:

- [View the online FAQs for additional information.](#)
- [CPEO Privacy Act and Paperwork Reduction Act Notice.](#)

You, the Application Submitter, must be legally authorized to receive return information. For further information, please reference the FAQs.

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PEO Certification - Applicant Basic Information

The applicant will need the information listed below to complete the initial certification application.

Note: If you do not have an Employer Identification Number (EIN), please visit <https://www.irs.gov/Help-&-Resources> and enter "EIN" in the search field to find instructions on how to apply for an EIN.

- * Business Name:
- * Federal EIN:
- * Confirm Federal EIN:
- * Type of Business Organization:
 - Corporation
 - Limited Liability Company
 - Limited Liability Partnership
 - Other
 - Partnership
 - Sole Proprietorship

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PEO Certification - Applicant Point of Contact

Application Point of Contact

Enter contact information for the applicant below. The individual(s) identified below will be the recipient of all application-related communications sent by the IRS.

- * Your Name:
- * Your Phone Number:
- * Best Time to Contact You (starting hour):
- * Best Time to Contact You (ending hour):

Enter the name of the individual we should contact to discuss any federal tax issues for the business. Ensure the POC has a Form 2848 *Power of Attorney and Declaration of Representative* on file with the IRS.

- Tax Contact Name:
- Tax Contact Phone Number:

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PEO Certification - Applicant Reporting Period

Applicant's Fiscal Year

Identify the CPEO applicant's fiscal year.

- * Fiscal year starting month:
- * Fiscal year ending month:

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PEO Certification - Applicant Addresses

Physical Address: The CPEO applicant must have at least one physical business locations within the United States. For more information about requirements relating to the applicant's physical business location, please see the [CPEO FAQs](#)

Mailing Address: Enter the mailing address for the CPEO applicant if different from the physical address. This is the address where the IRS will send all correspondence related to the application for certification and any subsequent notifications related to the applicant's certification status.

Physical Address

Copy From:

* Address Line 1

Address Line 2

Address Line 3

* Zip Code:

* City:

* State:

* Country:

Phone Number: (999-999-9999)

Extension:

Mailing Address

Copy From:

* Address Line 1

Address Line 2

Address Line 3

* Zip Code:

* City:

* State:

* Country:

Phone Number: (999-999-9999)

Extension:



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PEO Certification - Existing Applicant Licensing

Add Applicant's existing PEO license or registration, if any [Add](#)

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PEO Certification - Existing Applicant Licensing

Add Applicant's existing PEO license or registration, if any [Add](#)

Applicant's existing PEO license or registration, if any

Please add all licenses and registrations held by the applicant in the past three (3) years that relate to its ability to operate as a professional employer organization under state law.

State:

License/Registration Number:

License/Registration Date: (mm/dd/yyyy)

Termination Date (if applicable): (mm/dd/yyyy)

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PEO Certification - Precursor Entities

Add Applicant's precursor entities, if any [Add](#)

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PEO Certification - Precursor Entities

Add Applicant's precursor entities, if any [Add](#)

Applicant's precursor entities, if any

List all of the applicant's precursor entities. A precursor entity is generally defined as a related entity that was or is a provider of employment-related services that ceased operations, dissolved, or made a substantial asset transfer to the CPEO applicant during the current calendar year or any of the last three (3) calendar years, or plans to make a substantial asset transfer in the next twelve (12) months. For further information about precursor and related entities please see the [CPEO FAQs](#).

- Precursor Entity Name:
- Federal EIN of Precursor Entity:

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PEO Certification - Related Entities

Add Applicant's related entities, if any [Add](#)

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PEO Certification - Related Entities

Add Applicant's related entities, if any [Add](#)

Applicant's related entities, if any

List all of the applicant's related entities. A related entity is generally defined as any entity that meets one or more of the following criteria:


1. The entity is a member of a controlled group of which the CPEO applicant is also a member, but with certain modifications.
2. The entity is a provider of employment-related services and a majority of the directors or officers of the CPEO applicant are directors or officers of the employment-related services provider.
3. The entity is a provider of employment-related services and an individual is a responsible individual of both the CPEO applicant and the provider of employment-related services by reason of a certain ownership percentage.

For more information and the definitions of related entity, controlled group, employment-related services, and responsible individual, please see the [CPEO FAQs](#).

- Related Entity Federal EIN:
- Related Entity Name:
- Type of Entity:

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PEO Certification - Assurance Organization

Assurance Organization

You must identify if the applicant is part of an Assurance Organization. If the answer is yes, enter the Assurance Organization name. For more information and a definition of Assurance Organizations, please see the [FAQs](#).

Is the CPEO Applicant a member of an Assurance Organization?

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PEO Certification - Assurance Organization

Assurance Organization

You must identify if the applicant is part of an Assurance Organization. If the answer is yes, enter the Assurance Organization name. For more information and a definition of Assurance Organizations, please see the [FAQs](#).

Is the CPEO Applicant a member of an Assurance Organization?

Assurance Organization Name:

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PEO Certification - Controlled Group Information

Add Other CPEO applicants or CPEOs in the Controlled Group, if any [Add](#)

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PEO Certification - Controlled Group Information

Add Other CPEO applicants or CPEOs in the Controlled Group, if any [Add](#)

Other CPEO applicants or CPEOs in the Controlled Group, if any

If the CPEO applicant is a member of a controlled group list all CPEO applicants and CPEOs within the group. For additional information and the definition of controlled group, please see the [CPEO FAQs](#). NOTE: You must provide an EIN for all members of the controlled group listed below.

If the CPEO applicant is not a member of a controlled group, click the "Remove" button below to remove this record. Then, click the "Next" button at the bottom of this page to continue.

- * Relationship to CPEO Applicant:
- * Controlled Group Member Name:
- Federal EIN:
- * Address Line 1:
- Address Line 2:
- Address Line 3:
- * City:
- * State:
- * Zip Code:
- Country:

[Remove](#)



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PEO Certification - Responsible Individuals

See the [CPEO FAQs](#) for information and the specific definition of "Responsible Individual".

Click the "Add" button to add responsible individual information. If you need to delete a record, click the "Delete Relation" button below to remove it. When you have finished adding all responsible individuals, click the "Next" button at the bottom of this page to continue.

Important Note: This application will not be accepted until the role of Application Submitter (who should be the individual completing this form) is selected and at least one responsible individual is designated.

Responsible Individuals

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PEO Certification - Add Responsible Individuals

See the [CPEO FAQs](#) for information and the specific definition of "Responsible Individual".

Click the "Add" button to add responsible individual information. If you need to delete a record, click the "Delete Relation" button below to remove it. When you have finished adding all responsible individuals, click the "Next" button at the bottom of this page to continue.

Important Note: This application will not be accepted until the role of Application Submitter (who should be the individual completing this form) is selected and at least one responsible individual is designated.

* Role:

Responsible Individual: Application Submitter

* Rank:

* Individual Number:

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PEO Certification - Responsible Individuals

See the [CPEO FAQs](#) for information and the specific definition of "Responsible Individual".

Click the "Add" button to add responsible individual information. If you need to delete a record, click the "Delete Relation" button below to remove it. When you have finished adding all responsible individuals, click the "Next" button at the bottom of this page to continue.

Important Note: This application will not be accepted until the role of Application Submitter (who should be the individual completing this form) is selected and at least one responsible individual is designated.

Responsible Individuals	
Role: Application Submitter (Required: Y) Your Role: CPEO Individual: Application Submitter ***** Individual - INDV- ### Evaluation Comp -	Delete Relation
Role: Other Responsible Individual (Required: Y) Your Role: CPEO Individual: Responsible Individual ***** Individual - INDV- ### Evaluation Comp -	Delete Relation



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PEO Certification - Applicant Experience

PEO Experience

Answer the following questions related to the experience of the CPEO applicant. Any answer of "Yes" must also include the number of years for this related experience. If your response to all six questions is "No" please provide an explanation as to how you plan to gain experience to become a CPEO.

- * 1. Is the CPEO applicant currently operating as a PEO? YES NO
- * 2. Does the CPEO applicant have experience with respect to federal or state employment tax reporting, depositing, and withholding requirements? YES NO
- * 3. Does the CPEO applicant have experience with handling and accounting of payroll, tax payments, and other funds on behalf of others? YES NO
- * 4. Does the CPEO applicant have experience with effective record-keeping systems? YES NO
- * 5. Has the CPEO applicant hired or retained qualified personnel and legal advisors as needed? YES NO
- * 6. Does the CPEO applicant have experience in general business and risk management? YES NO

Explanation:



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PEO Certification - Background Checks

Background Checks

The IRS will conduct background checks on the CPEO applicant, its precursor entities, and its related entities.

1. Has the CPEO applicant, or any of its precursor entities or related entities, ever been sanctioned, or had a license, registration, or accreditation denied, suspended, or revoked by a licensing board, assurance or other professional organization, or federal or state agency, court, body, board, or other authority for misconduct that involves dishonesty, fraud, or breach of trust? YES NO
2. Has the CPEO applicant ever filed for bankruptcy? (If yes, provide a brief explanation including date of discharge and chapter number.) YES NO

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PEO Certification - Tax Compliance Checks

Tax Compliance Checks

The IRS will initiate a full, federal tax compliance check at its discretion on the CPEO applicant, its precursor entities, and its related entities. Answer the following questions. If your response is "Yes," provide an explanation. Include in your explanation whether the failure was due to reasonable cause.

- 1. Has the CPEO applicant or any of its precursor entities or related entities ever failed to file any information returns or pay any applicable federal tax returns in a timely and accurate manner? YES NO
- 2. Has the CPEO applicant, or any of its precursor entities or related entities, ever failed to file or pay any required state or local tax or fail to file information returns in a timely and accurate manner? YES NO

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PEO Certification - Upload Files

You are required to provide supporting documentation in order to complete this application. [For information about these supporting documents, see the FAQs.](#) If you need assistance uploading files, call the IRS Online Registration Helpdesk at 855-IRS-REGS (855-477-7347). Items listed in the Attachment List with an asterisk (*) are required in order to submit this application.

- Audited Financial Statement*(required)*
- CPA Documents*(required)*
- Bond Documents*(required)*
- Quarterly Documents*(required)*
- Articles of Organization for LLC
- Articles of Incorporation/Corporate Charter
- Partnership Agreement
- Other

Follow the steps below to upload a file. Files must be less than 5 MB in size. The following document extensions are acceptable: .pdf, .doc, .docx, .rtf, .txt, .gif, .jpeg, .jpg, and .png.

1. Select an attachment type from the list and then locate your file with the Browse button.
2. Add notes as needed then select the Attach button.
3. Repeat steps 1-2 for each supporting document.
4. When all attachments are completed select the Next button.

Important Note: If you leave this application without submitting it, your attachments will be lost. Do not upload documents until you are ready to submit this application. If there are deficiencies on your application that are identified when the Submit button is clicked, you will need to correct the deficiencies and reattach the documents.

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• Attachment List:

• File:

Notes:



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PEO Certification - Review your Information

You're almost finished. Carefully review your information below. If it is correct, select "Submit".

Application	License Type: CPEO	Application Date: 07/06/2016
--------------------	--------------------	------------------------------

Applicant Basic Information	Organization Name: ****	Tax Number: *****	Edit
------------------------------------	-------------------------	-------------------	----------------------

Applicant Addresses	Physical Address	Address Line 1 MC LEAN , Virginia 22102 US	Edit
	Phone Number: _____		
	Mailing Address	Address Line 1 MC LEAN , Virginia 22102 US	
	Phone Number: _____		



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PEO Certification - Sign Your Application

Review and agree to the statement below before submitting the application.

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct, and complete. I certify that I am authorized to inspect and/or receive the confidential tax information of the CPEO applicant. I agree that, if certified, the CPEO applicant will make reports to the IRS and to its customers and clients as required by the Internal Revenue Code and applicable regulations, including the filing of all federal employment tax returns and information returns as required. I understand any false or misleading information may result in criminal penalties and/or the denial of certification.

- Yes - I have read and agree to the statement above.
- No - I do not agree to the statement above.

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Summary Report and Next Steps

The application for certification has been submitted. Click on "View PDF Summary Report" and print this report for your records. Select "Main Menu" to return to the Main Menu.

You are required to pay the amount below for your application to be processed. [Visit Pay.gov to fill out the form and pay your fee.](#) It is imperative that you use the information provided below when submitting your payment. Providing invalid information to Pay.gov may prevent your payment from being applied to this application.

Press "Main Menu" to return to the main menu.

Application Number	Tax Number	Fee Description	Fees
#####	#####	PEO Certification	\$1,000.00
Total Amount Due:			\$1,000.00

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