

# Application to Participate in the IRS Acceptance Agent Program

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

<p><b>1</b> Please check the box that best describes the applicant (Organization or Institution, Corporation, Partnership, LITC, Exempt Organization, etc.)</p> <p><input type="checkbox"/> Financial Institution (e.g. Bank, Credit Union)</p> <p><input type="checkbox"/> Education Institution (e.g. College or University)</p> <p><input type="checkbox"/> Government Agency or Military Organization (e.g. State, local, Federal)</p> <p><input type="checkbox"/> Partnership, Corporation or LLC</p> <p><input type="checkbox"/> Volunteer Organization (e.g. LITC)</p> <p><input type="checkbox"/> Gaming Industry (e.g., Casino)</p>	<p><b>Individual Person</b></p> <p><input type="checkbox"/> Attorney (see instructions for proof requirements)</p> <p><input type="checkbox"/> Certified Public Accountant or foreign equivalent (see instructions for proof requirements)</p> <p><input type="checkbox"/> Enrolled Agent (enter number _____)</p> <p><input type="checkbox"/> Principal or Responsible Official of Authorized IRS e-file Provider</p> <p><input type="checkbox"/> Other _____ (Specify)</p>	
<p><b>2</b> Applicant's legal name</p>	<p><b>3</b> EFIN:</p>	<p><b>4</b> Applicant's Employer Identification Number (EIN)</p>
<p><b>5</b> Name of Responsible Officer/Official or Owner of the Business (first, middle, last)</p>	<p><b>6</b> Date of birth (month, day, year)</p>	<p><b>7</b> Social Security Number (SSN) Individual Taxpayer Identification Number (ITIN)</p>
<p><b>8</b> Home address (street, city/county, state/country, and ZIP code/foreign postal code)</p>	<p><b>9</b> Check the appropriate box</p> <p><input type="checkbox"/> U.S. Citizen</p> <p><input type="checkbox"/> U.S. Resident Alien (green card holder)</p> <p><input type="checkbox"/> Non-Resident Alien</p>	<p><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?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No (Please attach an explanation for a "Yes" response.)</p> <p>See instructions for fingerprinting requirements.</p>
<p><b>11</b> Company (Doing Business As (DBA)) name (if other than the name in item 2)</p>		
<p><b>12</b> Business location address      Street      City/County      State/Country      ZIP Code/Foreign Postal Code</p>		
<p><b>13</b> Business Telephone: Number: (      )      Fax Number: (      )</p>		
<p><b>14</b> Mailing address of the applicant if different from the location address on line 12</p> <p style="text-align: center;">Number and Street      City/County      State/Country      ZIP Code/Foreign Postal Code</p>		
<p><b>15</b> Are you open for business 12 months a year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," provide an address and telephone number that is available 12 months of the year.</p> <p style="text-align: center;">Number and Street      City/County      State/Country      ZIP Code/Foreign Postal Code      Telephone</p>		
<p><b>16</b> If you checked a box under "Organization or Institution" in 1 above, complete the following information.</p> <p style="text-align: center;">_____ Primary Contact Name (first, middle initial, last)      Title: _____      E-mail Address: _____ Phone Number: (      )      Fax Number: (      )</p>		
<p><b>17</b> If you checked a box under "Organization or Institution" in 1 above, complete the following information.</p> <p style="text-align: center;">_____ Alternate Contact Name (first, middle initial, last)      Title: _____      E-mail Address: _____ Phone Number: (      )      Fax Number: (      )</p>		
<p><b>18</b> Identify the programs (activities) you will use the Acceptance Agent Certification to perform. (i.e., Immigrant Farm Workers, foreign investors, foreign students, etc.)</p>		

### 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. 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.**

<p><b>19</b> Name and title of Applicant (type or print)</p>	<p><b>20</b> Signature of applicant</p>	<p><b>21</b> Date</p>
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# Instructions for Completing Form 13551

## Application to Participate in the IRS Acceptance Agent Program

### General Instructions

**Purpose of this Form.** All individuals who wish to participate in the ITIN (Individual 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 individuals with obtaining ITINs. 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 the 2004 Revenue Procedure for additional information).

**Who must Apply.** New applicants (U.S. and Foreign) and current participants revising a previously submitted application.

**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 Form W-7, Application for IRS Individual Taxpayer Identification Number.

**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 revised 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, 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 responsible officer, official, or owner 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 96-52. 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, or if you are revising information submitted on a previously submitted Form 13551 and (2) to indicate if you are applying to become an Acceptance Agent or a Certifying Acceptance Agent. See the 2004 Revenue Procedure for Acceptance Agents for

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

**Line 1.** Check the box which best describes the applicant. If the "Other" box is checked, please insert a brief explanation that best describes your professional 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 your business is a partnership, corporation, organization, or institution, this should be the name as shown on a U.S. tax return (or foreign tax return *only* if a nonresident alien). If submitting a revised 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 organization) that has been accepted into the IRS e-filing program and has been assigned an electronic filing identification number.

**Line 4.** If your business is a sole proprietorship, an organization or an institution, 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 responsible officer, official or owner of the business who has the responsibility and authority to act in all legal and/or tax matters. 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 adhered to. If you need more space to provide additional names of responsible parties, owners or officers of the business, please attach a continuation sheet. 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 responsible officer, official or owner 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 responsible officer, official or owner 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 responsible officer, official or owner 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 a responsible officer, official or owner of the business must have attained the age of 21 as of the date of this application. If the individual is an attorney, banking official (who 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. All other Individuals must provide a completed fingerprint card for the person whose name appears on Line 5.

**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 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 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. 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.

**Lines 16 and 17.** Enter the name of the primary and alternate contacts who have been authorized by the business to submit Forms W-7 (Application for IRS Individual Taxpayer Identification Number) 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, Low Income Taxpayer Clinic, etc.)

**Lines 19 and 20.** The responsible official, corporate officer or owner 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 21.** Enter the date that this application is signed.