

ND-8633 Electronic filing application

To participate in the individual income tax e-file program

For Department Use Only

Date Received:

Accept:

Reject:

Check applicable box: New application Revised application

See instructions on reverse side

Name of applicant (legal name)		Social Security Number or FEIN	
Trade name of business (if different from name above)		EFIN	
Mailing address (Street or P.O. Box, City, State, ZIP Code)			
Business address (Street, City, State, ZIP Code) (physical location)			
Contact person:		Alternate contact person:	
Daytime telephone number ()	E-mail address	Daytime telephone number ()	E-mail address

I. Type of business entity (check only one box)

- Sole proprietorship
- Partnership
- Corporation
- Other (Specify) _____

II. Please answer the following questions:

- A. Will you transmit tax return data directly to the IRS? Yes No
If yes, provide Electronic Transmitter Identification Number (ETIN): _____
- B. If you are not a direct transmitter, print the name of the transmitter to be used: _____

- C. Will you develop electronic filing software? Yes No If yes, enter test date: _____. If no, enter the software package you plan to use: _____.
- D. Do you (applicant) have any unfiled North Dakota tax returns or unpaid North Dakota tax liabilities? Yes No
- E. **Sole proprietors and partnerships only:** Does sole proprietor or any partner have any unfiled North Dakota tax returns or unpaid North Dakota tax liabilities? Yes No

APPLICANT AGREEMENT

I, by my signature below, acknowledge that I am a principal of the applicant (as defined for purposes of Federal Form 8633) and am authorized to sign this document on behalf of the applicant. I also acknowledge that the applicant and any other persons charged with the responsibility or supervision of the applicant's participation in this program understand and accept responsibility for all conditions and requirements set forth in this application and its instructions, and any rules and regulations promulgated by the tax commissioner to implement this program.

Under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, 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.

Signature of principal (or owner, if sole proprietorship)	
Print name of person whose signature appears above	Date

Form ND-8633 instructions

Purpose of form

Participation in the Federal/State Electronic Filing (ELF) Program for North Dakota individual income tax purposes requires approval from the North Dakota Office of State Tax Commissioner. North Dakota Form ND-8633 must be used to apply for approval to participate in this program. For assistance, call the Electronic Filing Coordinator at (701)328-3102.

Who may apply?

Application for approval to participate in the Federal/State Electronic Filing (ELF) Program for North Dakota individual income tax purposes may be made by any person, firm or organization that has been approved to participate in the Internal Revenue Service's *e-file* Program. (*Federal Form 8633 must be filed to obtain approval for participation in the IRS's e-file Program.*)

Copies of Federal Form 8633 and IRS acceptance letter

A complete copy of Federal Form 8633 and a copy of the IRS acceptance letter showing the applicant's electronic filing identification number (EFIN) must be attached to Form ND-8633.

Requirement to file a new or revised North Dakota Form ND-8633. If the applicant is required to file a new or revised Federal Form 8633 with the Internal Revenue Service, the applicant must file a new or revised North Dakota Form ND-8633 with the North Dakota Office of State Tax Commissioner.

When to file

Form ND-8633 must be filed early enough to allow sufficient time for the Office of State Tax Commissioner to process the form and to notify the applicant whether or not approval has been granted. An electronic transmission of a North Dakota individual income tax return will not be accepted prior to the granting of approval to participate. Therefore, it is advised that Form ND-8633 be filed as soon as possible after receiving the IRS acceptance letter.

How to complete form

Indicate whether the application is new or revised by checking the applicable box at the top of the form.

Applicant information. Enter the applicant's name, address, federal employer identification number or social security number, and other required information as shown on the Federal Form 8633 filed with the IRS. Enter the electronic filing identification number (EFIN) assigned by the IRS in the space provided on the form.

Type of business entity. Indicate the type of business entity by checking the applicable box.

Applicant agreement/signature

Form ND-8633 must be signed and dated by one of the individuals required to be identified as a principal on Federal Form 8633.

By signing and submitting this application to the Office of State Tax Commissioner, the principal acknowledges that he or she is authorized to make and sign Form ND-8633 on behalf of the applicant, and indicates that the applicant understands and accepts responsibility for the following conditions and requirements:

1. The provisions of IRS Publication 1345, *Handbook for Electronic Filers of Individual Income Tax Return*, and North Dakota Publication 1345ND, *North Dakota Electronic Filing Procedures*, must be followed;
2. Noncompliance with any of these conditions and requirements will result in the applicant no longer being allowed to participate in the program;
3. A prerequisite to approval to electronically transmit North Dakota individual income tax returns under the Federal/State ELF is acceptance by the IRS to participate in its *e-file Program*;

4. If a new or revised Federal Form 8633 is required to be filed, a new or revised North Dakota Form ND-8633 must be filed; and,
5. If the applicant is an electronic return originator (ERO):
 - a. The original copies of North Dakota Form ND-1EF, Declaration for Electronic Filing of Form ND-1, must be retained by the ERO for a period of three years from the due date of the return (without extension) or the date the return is electronically transmitted, whichever date is later;
 - b. Upon written request, the ERO must provide to the Office of State Tax Commissioner the original copy of a Form ND-1EF within five working days of the request;
 - c. If for any reason the ERO ceases conducting business, the North Dakota Electronic Filing Coordinator must be notified, and all original copies of Form ND-1EFs and attachments, if any, in the ERO's files must be mailed to the Office of State Tax Commissioner. Upon written approval from the Office of State Tax Commissioner, original copies of Form ND-1EF and responsibility for them may be transferred to another approved ERO; and
 - d. The ERO must provide the taxpayer with a copy of Form ND-1EF. If the ERO is the paid preparer, the ERO also must provide the taxpayer with a copy of the North Dakota individual income tax return.

Where to file

Fax: 701-328-3700

Mail:

Attn: Electronic Filing Coordinator
Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599