



Note: The form, instructions, or publication you are looking for begins after this coversheet.

Please review the updated information below.

Payroll Reporting Agents Can Sign and Submit Form 7200 on Behalf of Clients

A payroll reporting agent (RA) can sign Form 7200, Advance Payment of Employer Credits Due to COVID-19, for a client for which it has the authority, via Form 8655, Reporting Agent Authorization, to sign and file the employment tax return (for example, Form 941, Employer's Quarterly Federal Tax Return). The signatory must be the Principal or Responsible Official listed on the RA's e-file application. The signatory may sign with ink on paper or may use the alternative signature method (rubber stamp, mechanical device, or computer software program; for details and required documentation, see Rev. Proc. 2005-39, 2005-28 I.R.B. 82, available at [IRS.gov/irb/2005-28_IRB#RP-2005-39](https://www.irs.gov/irb/2005-28_IRB#RP-2005-39)). The RA will submit the form via fax to 855-248-0552. The RA must obtain written authorization from the client (paper, fax, or e-mail) to perform these actions regarding the Form 7200. The RA need not submit that authorization to the IRS, but should retain it in its files so that the RA can furnish it to the IRS upon request. For a client for which the RA does not have a Reporting Agent Authorization, the RA may complete and print the form, or it may provide the client a means to complete and print the form, but the client will have to sign it.

Instructions for Form 7200



Department of the Treasury
Internal Revenue Service

(March 2020)

Advance Payment of Employer Credits Due to COVID-19

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 7200 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form7200](https://www.irs.gov/Form7200).

General Instructions

Purpose of Form 7200

These instructions give you some background information about Form 7200. They tell you who may file Form 7200, when and how to file it, and how to complete it line by line. For the latest information about coronavirus (COVID-19) tax relief, go to [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus). If you want more in-depth information about payroll tax topics, see [Pub. 15](#) or go to [IRS.gov/EmploymentTaxes](https://www.irs.gov/EmploymentTaxes).

Use Form 7200 to request an advance payment of the tax credits for qualified sick and qualified family leave wages and the employee retention credit that you will claim on the following forms.

- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono.
- Form 941-SS, Employer's QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands).
- Form 943, Employer's Annual Federal Tax Return for Agricultural Employees.
- Form 943-PR, Planilla para la Declaración Anual de la Contribución Federal del Patrono de Empleados Agrícolas.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 944(SP), Declaración Federal ANUAL de Impuestos del Patrono o Empleador.
- Form CT-1, Employer's Annual Railroad Retirement Tax Return.



You can't request an advance payment of the credits for sick and family leave for self-employed individuals. Don't use Form 7200 for those credits.

All references to Form 941 in these instructions also apply to Forms 941-SS and 941-PR. All references to Form 943 in these instructions also apply to Form 943-PR. All references to Form 944 in these instructions also apply to Form 944(SP).

Except where specifically indicated, all references to "wages" in these instructions also mean "compensation" under the Railroad Retirement Tax Act (RRTA).

Background

P.L. 116-127, the Families First Coronavirus Response Act (FFCRA). [FFCRA](#) is intended to help the United States combat COVID-19 by requiring certain businesses to provide paid leave to workers who are unable to work or telework due to circumstances related to COVID-19, and offsets the costs of providing the required leave with refundable tax credits against employment tax. FFCRA does this by implementing the Emergency Paid Sick Leave Act (EPSLA) to require certain small and medium-sized employers to provide such workers up to 80 hours of paid sick time, expanding the Family and Medical Leave Act to provide such workers paid family leave, and providing tax credits, dollar-for-dollar up to certain amounts, to cover the costs of providing the required qualified sick leave wages and qualified family leave wages. Employers will be allowed the full amount of this refundable credit even if it exceeds their employment tax liability. If quarterly employment tax deposits that are otherwise required are less than the amount of credit for which the employer is eligible, the employer may receive the remaining credit in advance, using this form. FFCRA also provides similar credits for certain self-employed persons in similar circumstances. However, advance payments aren't available for the credit for self-employed individuals.

Eligible employers entitled to claim these refundable tax credits are businesses and tax-exempt organizations that have fewer than 500 employees and are required to provide qualified sick leave wages and qualified family leave wages under FFCRA. Government entities aren't entitled to the credit. Eligible employers also get credit for the qualified health plan expenses allocated to the qualified leave wages and for the employer's share of Medicare taxes on the qualified leave wages. Eligible employers will be able to claim these credits based on qualifying leave wages they paid for the period between April 1, 2020, and December 31, 2020.

P.L. 116-136, the Coronavirus Aid, Relief, and Economic Security (CARES) Act. [The CARES Act](#) supports certain employers that operate a business during 2020 and retain employees, despite experiencing economic hardship related to COVID-19, with an employee retention credit. The refundable tax credit is equal to 50% of qualified wages paid to employees after March 12, 2020, and before January 1, 2021. A maximum of \$10,000 in qualified wages for each employee for the cumulative total of all calendar quarters may be counted in determining the 50% credit. Employers are eligible for the credit for any quarter in which they have either had to fully or partially suspend operation of business because of governmental orders due to COVID-19, or if they have had more than a 50% decline in gross receipts as compared to the same quarter a year ago. For employers that averaged 100 or less full-time employees in 2019, the credit is based on

the qualified wages paid to all employees during these periods. For employers that averaged more than 100 full-time employees in 2019, the credit is based on qualified wages paid to those employees not providing services due to the suspension of operations or decline in gross receipts. Qualified wages include qualified health plan expenses allocated to the qualified wages. Qualified wages don't include wages for which the employer receives a credit for sick or family leave under FFCRA. Employers who receive a Small Business Interruption Loan under the CARES Act can't claim the employee retention credit. Government entities aren't entitled to the credit.

Advance payment for the tax credit for qualified leave wages and the employee retention credit using Form 7200. When employers pay their employees, they're required to withhold federal income tax and the employees' share of social security and Medicare taxes. Employers are required to deposit these taxes, along with their employer share of social security and Medicare taxes, with the IRS and file employment tax returns (Form(s) 941, 943, 944, or CT-1) with the IRS. Eligible employers who pay qualified sick and family leave wages or qualified wages eligible for the employee retention credit should retain an amount of the employment taxes equal to the amount of qualified sick and family leave wages (plus certain related health plan expenses and the employer's share of the Medicare taxes on the qualified leave wages) and their employee retention credit, rather than depositing these amounts with the IRS. The employment taxes that are available for the credits include withheld federal income tax, the employee share of social security and Medicare taxes, and the employer share of social security and Medicare taxes with respect to all employees. If there aren't sufficient employment taxes to cover the cost of qualified sick and family leave wages (plus the qualified health expenses and the employer share of Medicare tax on the qualified leave wages) and the employee retention credit, employers can file Form 7200 to request an advance payment from the IRS. Don't reduce your deposits and request advance credit payments for the same expected credit. You will need to reconcile your advance credit payments and reduced deposits on your employment tax return.

Examples. If an employer is entitled to a credit of \$5,000 for qualified sick leave wages, certain related health plan expenses, and the employer's share of Medicare tax on the leave wages and is otherwise required to deposit \$8,000 in employment taxes, the employer could reduce its federal employment tax deposits by \$5,000. The employer would only be required to deposit the remaining \$3,000 on its next regular deposit date. For information about additional relief that may be available to employers that allows them to delay the deposit of certain employment taxes, go to [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus).

If an employer is entitled to an employee retention credit of \$10,000 and was required to deposit \$8,000 in employment taxes, the employer could retain the entire \$8,000 of taxes as a portion of the refundable tax credit it is entitled to and file a request for an advance payment for the remaining \$2,000 using Form 7200.

More information. The IRS will publish information and guidance about tax relief related to COVID-19. For the latest information about COVID-19 tax relief, including Frequently Asked Questions, go to [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus).

Who May File Form 7200?

Employers that file Form(s) 941, 943, 944, or CT-1 may file Form 7200 to request an advance payment of the tax credit for qualified sick and family leave wages and the employee retention credit. You will need to reconcile any advance credit payments and reduced deposits on your employment tax return(s) that you will file for 2020. No employer is required to file Form 7200. As described earlier under [Background](#), instead of filing Form 7200, you should first reduce your employment tax deposits to account for the credits. You can request the amount of the credit that exceeds your reduced deposits by filing Form 7200 or waiting to get a refund when you claim the credits on your employment tax return.

Employment Tax Return Filed by a Third-Party Payer

If you're the common-law employer of the individuals that are paid qualified sick or family leave, or wages qualifying for the employee retention credit, you're entitled to the credit for the sick and family leave wages or the employee retention credit, regardless of whether you use a third-party payer (such as a payroll service provider, professional employer organization (PEO), certified professional employer organization (CPEO), or Section 3504 Agent) to report and pay your federal employment taxes. The third-party payer isn't entitled to the credits with respect to the wages it remits on your behalf (regardless of whether the third party is considered an "employer" for other purposes).

Section 3504 Agents and CPEOs must currently complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, when filing an aggregate Form 941, or Schedule R (Form 943), Allocation Schedule for Aggregate Form 943 Filers, when filing an aggregate Form 943. If you're a client of a Section 3504 Agent or CPEO, you're entitled to request the advance payment of the credits on Form 7200 even though your employment tax return information is included on the aggregate employment tax return filed by the Section 3504 Agent or CPEO. However, you will need to provide your Section 3504 Agent or CPEO with copies of the Form(s) 7200 that you submitted so they can reconcile the credits on the aggregate employment tax return.

If you're a client of a Non-Certified PEO (a PEO that pays wages to individuals as part of the services provided to a client pursuant to a service agreement, such as collecting, reporting, and/or paying or depositing employment taxes), and you're otherwise entitled to request the advance payment of the credits on Form 7200, you may still request the advance even though your employment tax return information is included on the aggregate employment tax return filed by the Non-Certified PEO. You will need to provide your Non-Certified PEO with copies of the Form(s) 7200 that you submitted so they can reconcile the credits on the aggregate employment tax return using Schedule R (Form 941).

For more information on the different types of third-party payer arrangements, see section 16 in [Pub. 15](#).

Correcting Form 7200

You can't file a corrected Form 7200. If you made an error on Form 7200, the error will be corrected when you file your Form(s) 941, 943, 944, or CT-1 for 2020.

When May You File?

The employer tax credits for qualified sick leave wages and qualified family leave wages apply to those wages paid for the period from April 1, 2020, to December 31, 2020.

The employer tax credit for qualified wages for retention of employees during suspension of operations due to a government order or due to a significant decline in gross receipts applies to those wages paid after March 12, 2020, and before January 1, 2021. The credit due to a significant decline in gross receipts is available for the period beginning with any quarter in which your gross receipts are less than 50% of what they were in the same calendar quarter in 2019 and ending with the quarter that follows the first quarter beginning after the quarter in which your gross receipts were greater than 80% of what they were in the same calendar quarter in 2019.

You can file the form for an advance payment of the credits anticipated for a quarter at any time before the end of the month following the quarter in which you paid the qualified wages. If necessary, you can file Form 7200 several times during each quarter. Don't file Form 7200 after you file Form 941 for the fourth quarter of 2020, or file Form 943, 944, or CT-1 for 2020. Don't file the form to request an advance payment for any anticipated credit for which you already reduced your deposits.

How To File

Fax your completed form to 855-248-0552.

Recordkeeping

Keep all records of employment taxes for at least 4 years. These should be available for IRS review. Your records should include the following information.

- Documentation to show how you figured the amount of qualified sick and family leave wages eligible for the credit.
- Documentation to show how you figured the amount of the employee retention credit.
- Documentation to show how you figured the amount of qualified health plan expenses that you allocated to wages.
- Documentation to show how you determined that the employees were qualified to receive sick and family leave wages, including any additional information set out in Frequently Asked Questions or other guidance on [IRS.gov](#).
- Documentation to show your eligibility for the employee retention credit based on suspension of operations or a significant decline in gross receipts.
- Copies of completed Form(s) 7200 you filed with the IRS.

Specific Instructions

Enter Your Business Information

Enter your name, trade name (if any), employer identification number (EIN), and address at the top of Form 7200. Make sure that they exactly match the name of your business and the EIN that the IRS assigned to your business. If you use a tax preparer to fill out Form 7200, make sure the preparer shows your business name exactly as it appeared when you applied for your EIN. Leave the "Trade name" line blank if it is the same as your "Name." If mail isn't delivered to your street address, enter your P.O. box number. Don't abbreviate the name of a foreign country.

If you use a third-party payer, enter the name and EIN of the third-party payer. See [Employment Tax Return Filed by a Third-Party Payer](#), earlier.

Applicable calendar quarter. Check the box to indicate the applicable calendar quarter of 2020 for which you're filing Form 7200. If you file an annual employment tax return (Form 943, 944, or CT-1), you should still check the box to indicate the applicable calendar quarter of 2020 in which the wages are paid.

Part I: Tell Us About Your Employment Tax Return

Lines A–D

Line A. Check the box to tell us which employment tax return you file or will file for 2020.

Line B. Tell us if you're a new business that started on or after January 1, 2020. If you're a new business that hasn't yet filed an employment tax return, you may skip line C. If you've already filed Form 941, Form 941-PR, or Form 941-SS for at least one quarter of 2020, you must complete line C.

Line C. Enter the amount reported on line 2, Wages, tips, and other compensation, of your most recently filed Form 941. The IRS will use this information to verify that the credit is being paid to the correct employer. If your wages are reported on Schedule R (Form 941), enter the wages reported by your third-party payer for your EIN on its most recently filed Schedule R (Form 941), column (c). If your wages are reported on Schedule R (Form 943), enter the social security tax reported by your third-party payer for your EIN on its most recently filed Schedule R (Form 943), column (c). See [Employment Tax Return Filed by a Third-Party Payer](#), earlier. If you file a different employment tax return, report the amount from your most recently filed return as follows.

- Form 941-PR, line 5a, Salarios sujetos a la contribución al Seguro Social. Enter the amount reported in columna 1.
- Form 941-SS, line 5a, Taxable social security wages. Enter the amount reported in column 1.
- Form 943, line 2, Total wages subject to social security tax.
- Form 943-PR, line 2, Total de salarios sujetos a la contribución al Seguro Social.
- Form 944, line 1, Wages, tips, and other compensation.

- Form 944(SP), line 1, Salarios, propinas y otras remuneraciones.
- Form CT-1, line 1, Tier 1 employer tax—compensation (other than tips and sick pay). Enter the amount reported in the *Compensation* column.

Line D. Enter the total number of employees you have.

If you have 500 or more employees, you're not eligible to claim the credit for qualified paid sick and family leave wages.

Your employee retention credit may be limited based on the number of employees you have; see the [Line 1](#) instructions below for more information.

Also see [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus) for more information.

Part II: Enter Your Credits and Advance Requested

Lines 1–8



The amounts entered on lines 1, 2, 3, 5, and 6 are cumulative totals for the quarter. For example, if you file Form 7200 on April 24, 2020, because you have a \$7,000 employee retention credit to report on line 1 and reduced deposits of \$4,000 to account for the credit (line 5), but you previously filed a Form 7200 on April 10, 2020, that reported \$5,000 on line 1 and reduced deposits of \$3,500 on line 5, the Form 7200 you file on April 24, 2020, will report \$12,000 on line 1, \$7,500 on line 5, and \$1,500 on line 6 (advance from Form 7200, line 8, filed April 10). The advance payment requested (line 8) on April 24 is \$3,000. If you later file another Form 7200 to request an advance payment of any leave credits on lines 2 and 3, you must still enter your cumulative totals for the quarter on lines 1, 2, 3, 5, and 6 even if you're not reporting any new amount for the employee retention credit on line 1.

Line 1. Enter 50% of the amount of the qualified wages you paid to your employees so far in the current quarter. If you paid any qualified wages between March 13, 2020, and March 31, 2020, include 50% of those wages together with 50% of any qualified wages paid during the second quarter for the second-quarter total to enter on line 1. Only enter 50% of the qualified wages; don't enter the full amount. Qualified wages may not exceed 50% of \$10,000 (\$5,000) for any employee for all quarters. You may not know you have qualified wages entitling you to the employee retention credit until you have determined you have had a significant decline in gross receipts compared to the same quarter in 2019.

Qualified wages are wages for social security and Medicare tax purposes paid to certain employees during a quarter in which your operations are suspended due to a government order or during a quarter in which you have had a significant decline in gross receipts. The law provides that the significant decline in gross receipts is the period beginning with any quarter in which your gross receipts are less than 50% of what they were in the same calendar quarter in 2019 and ending with the quarter that follows the first quarter beginning after the quarter in which your gross receipts were greater than 80% of what they were in the same calendar quarter in 2019. New

employers that didn't carry on a trade or business in 2019 should see Frequently Asked Questions on [IRS.gov](https://www.irs.gov) for more information.

The wages considered in calculating your credit depend on the size of your workforce. Eligible employers that had an average number of 100 or less full-time employees during 2019 count wages paid to all their employees. Eligible employers that had an average number of more than 100 full-time employees in 2019 may count only wages paid to employees that didn't provide services due to the suspension or significant decline in gross receipts and only wages that don't exceed what the employer would have paid that employee for working for the same amount of time during the prior 30 days.

Qualified wages also include certain health plan expenses allocable to the wages. See [Credit for certain health plan expenses](#), later. Qualified wages don't include wages included on line 2 or line 3 for a credit for sick or family leave. Finally, you can't include wages paid to employees for whom you will take a work opportunity tax credit during this quarter. For more information about the work opportunity tax credit, go to [IRS.gov/WOTC](https://www.irs.gov/WOTC).

Line 2. Enter the qualified sick leave wages you paid so far in the current quarter. You may add to this line your cost of maintaining health insurance coverage for the employee during the sick leave period (see [Credit for certain health plan expenses](#), later), and you may also add to this line the employer's share of Medicare taxes on the qualified sick leave wages paid. Qualified sick leave wages are the wages required to be paid under the EPSLA.

Emergency Paid Sick Leave Act (EPSLA). The EPSLA requires employers with less than 500 employees to provide paid sick leave to employees unable to work or telework because the employee:

1. Is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
3. Is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
4. Is caring for an individual subject to an order described in (1) or who has been advised as described in (2);
5. Is caring for a child if the school or place of care has been closed, or the childcare provider is unavailable, due to COVID-19 precautions; or
6. Is experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services.

Limits on qualified sick leave wages. The EPSLA provides different limitations for different circumstances under which qualified sick leave wages are paid. For paid sick leave qualifying under (1), (2), or (3) above, the amount of qualified sick leave wages taken into account for the credit is determined at the employee's regular rate of pay, but the wages may not exceed \$511 for any day (or portion of a day) for which the individual is paid sick leave. For paid sick leave qualifying under (4), (5), or (6) above, the amount of qualified sick leave wages taken into

account is determined at two-thirds the employee's regular rate of pay, but the wages may not exceed \$200 for any day (or portion of a day) for which the individual is paid sick leave. The EPSLA also limits each individual to a maximum of up to 80 hours of paid sick leave for the year. Therefore, the maximum amount of paid sick leave wages eligible for the credit for the year can't exceed \$5,110 for an employee for leave under (1), (2), or (3), and it can't exceed \$2,000 for an employee for leave under (4), (5), or (6). For more information from the Department of Labor on these requirements and limits, see [DOL.gov/agencies/whd/pandemic](https://www.dol.gov/agencies/whd/pandemic).

Line 3. Enter the qualified family leave wages you paid so far in the current quarter. You may add to this line your cost of maintaining health insurance coverage for the employee during the family leave period (see [Credit for certain health plan expenses](#), later), and you may also add to this line the employer's share of Medicare taxes on the qualified family leave wages paid. Qualified family leave wages are the wages required to be paid under the Emergency Family and Medical Leave Expansion Act.

Emergency Family and Medical Leave Expansion Act. The Emergency Family and Medical Leave Expansion Act requires employers with less than 500 employees to provide public health emergency leave under the Family and Medical Leave Act of 1993 to an employee who has been employed for at least 30 calendar days. The requirement to provide leave generally applies when an employee is unable to work or telework due to the need to care for a child under age 18 because the school or place of care has been closed, or the childcare provider is unavailable, due to a public health emergency.

The first 10 days for which an employee takes leave may be unpaid. During this period, employees may use other forms of paid leave, such as qualified sick leave, accrued sick leave, annual leave, or other paid time off. After an employee takes leave for 10 days, the employer must provide the employee paid leave (that is, qualified family leave wages) for up to 10 weeks. For more information from the Department of Labor on these requirements, possible exceptions, and the limitations discussed below, see [DOL.gov/agencies/whd/pandemic](https://www.dol.gov/agencies/whd/pandemic).

Rate of pay and limit on wages. The rate of pay must be at least two-thirds of the employee's regular rate of pay (as determined under the Fair Labor Standards Act of 1938), multiplied by the number of hours the employee otherwise would have been scheduled to work. The qualified family leave wages can't exceed \$200 per day or \$10,000 in the aggregate per employee for the year.

Credit for certain health plan expenses. The credit for qualified sick leave wages and qualified family leave wages is increased to cover the qualified health plan expenses that are properly allocable to the qualified wages for which the credit is allowed. Qualified wages for purposes of the employee retention credit also include certain health plan expenses allocable to those wages. These qualified health plan expenses are amounts paid or incurred by the employer to provide and maintain a group health plan but only to the extent such amounts are excluded from the employees' income as coverage under

an accident or health plan. For more information, see [Frequently Asked Questions on IRS.gov](#).

Line 4. Add lines 1, 2, and 3 and enter the result on line 4.

Line 5. Enter the amount by which you have already reduced your federal employment tax deposits for the credit for qualified leave wages (and certain health expenses and the employer's share of Medicare tax on the qualified leave wages) and the employee retention credit for this quarter. If you don't enter this amount, or you enter the incorrect amount, you may have an underpayment when you file your employment tax return.

Line 6. Enter the amount of any advances that you applied for on previous filings of this form for this quarter. If you don't enter this amount, or you enter the incorrect amount, you may have an underpayment when you file your employment tax return.

Line 7. Add lines 5 and 6 and enter the result on line 7.

Line 8. Subtract line 7 from line 4 and enter the amount on line 8. If the amount is zero or less, don't file this form; you're not eligible to receive an advance. You will need to report the amount of the advance that you request on your employment tax return for the return period, as well as the amounts that you requested on line 8 of other Forms 7200 that you file during the return period.



We will apply any advance requested to any past due tax account that is shown in our records under your EIN before paying the advance you requested.

Third-Party Designee

If you want to allow an employee, a paid tax preparer, or another person to discuss your Form 7200 with the IRS, check the "Yes" box in the *Third-Party Designee* section. Enter the name, phone number, and the five-digit personal identification number (PIN) of the specific person to speak with—not the name of the firm that prepared Form 7200. The designee may choose any five numbers as his or her PIN.

By checking "Yes," you authorize the IRS to talk to the person you named (your designee) about any questions we may have while we process your Form 7200. You also authorize your designee to do all of the following.

- Give us any information that is missing from your Form 7200.
- Call us for information about processing your Form 7200.
- Respond to certain IRS notices that you've shared with your designee about math errors and Form 7200 preparation. The IRS won't send notices to your designee.

You're not authorizing your designee to bind you to anything (including additional tax liability) or to otherwise represent you before the IRS. If you want to expand your designee's authorization, see Pub. 947.

The authorization will automatically expire after 1 year. If you or your designee wants to terminate the authorization, write to the IRS office for your location using the *Without a payment* address in the instructions for your employment tax return.

Sign Here (Approved Roles)

Complete all information and sign Form 7200. The following persons are authorized to sign Form 7200 for each type of business entity.

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly authorized partner, member, or officer having knowledge of its affairs.
- **Single-member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate**—The fiduciary.

Form 7200 may be signed by a duly authorized agent of the taxpayer if a valid power of attorney has been filed.

Paid Preparer Use Only

A paid preparer must sign Form 7200 and provide the information in the *Paid Preparer Use Only* section if the preparer was paid to prepare Form 7200 and isn't an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give you a copy of Form 7200 in addition to the copy to be filed with the IRS.

If you're a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, enter the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12. For more information about applying for a PTIN online, go to [IRS.gov/PTIN](https://www.irs.gov/PTIN). You can't use your PTIN in place of the EIN of the tax preparation firm.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on Form 7200 to carry out the Internal Revenue laws of the United States. You're not required to request advance payment of the credit for qualified sick or family leave wages, or the employee retention credit; if you do request it, you're required to give us the information requested on this form. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages and provides for

income tax withholding. Section 6109 requires you to provide your identification number. Sections 6001, 6011, and 7805 authorize us to collect the other information. We need it to figure the right credit and figure and collect the right amount of tax. Failure to provide this information may delay or prevent processing your request; providing false or fraudulent information may subject you to penalties.

You're 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 section 6103. However, section 6103 allows or requires us to disclose this information to others as described in the Code. We may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may disclose this information to the Social Security Administration for administration of the Social Security Act. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 7200 will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	7 hr., 39 min.
Learning about the law or the form	35 min.
Preparing and sending the form to the IRS	45 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 7200 simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 7200 to this address. Instead, see [How To File](#), earlier.
