

# Form 8655 with Instructions

## Reporting Agent Authorization for Magnetic Tape/Electronic Filers

Marking Instructions for Tax Form 8655:

- Use black or blue ink only.
- Please print legibly. Use one character per block.
- Use only capital letters.
- Keep all printing within the boxes.
- Do not make any stray marks on this form.

MARKING EXAMPLE:

IA  
State

52471  
Zip Code

### Instructions


Please read the following instructions before filling out the information on the reverse side of this form.

#### Taxpayer's Information

- 1. Employer identification number (EIN).** Enter taxpayer business nine-digit Employer Identification number without dashes.
- 2. Other ID.** For Reporting Agent use only.
- 3. Taxpayer Phone Number.** Provide taxpayer area code and phone number. (optional)
- 4. "New" EIN.** Check this box if taxpayer has recently applied for an EIN and has not yet received notice CP 575 (Verification of your EIN) from IRS.
- 5. Seasonal or Intermittent.** Check this box if taxpayer business is seasonal or intermittent and there are quarters during the calendar year for which taxpayer will not pay wages.
- 6. Taxpayer Legal Name –** Enter the Sole Proprietor/Owner's name. This must match the name on IRS records. Do not abbreviate or omit spaces. Do not use the word "The" as the first word unless it is followed by only one other word. Include legal/formal suffixes with individual names (i.e. MD, PHD, CPA, Jr, Sr, III, etc.)

\* Valid characters are A-Z, 0-9, ampersand, hyphen, and only one blank space between each word. Any other punctuation, such as a comma, period, number sign, apostrophe, and multiple blanks is invalid.

- 7. Doing Business As (DBA) Name.** Enter the trade name (DBA) of the business if different from the taxpayer name. Follow the same instructions as shown for Item 6 above; however, DO NOT enter "DBA" or "TA" on this line; show name only. Use valid character information as defined in Item 6\*.

 **Note: Partnerships should enter the DBA name in Item 6. Enter the general partner's name or the first partner's name in Item 7. If a Corporation is a general partner, do not include the name in Item 7.**

- 8. Address.** Enter address of taxpayer. Use valid character information as defined in Item 6\*.

#### Reporting Agent information

- 9. Reporting Agent name.** Use valid character information as defined in Item 6\*.
- 10. Reporting Agent ID Number.**
- 11-12. Reporting Agent phone & fax.**
- 13. Reporting Agent address.** Use valid character information as defined in Item 6\*.

**Privacy Act and Paperwork Reduction Act Notice.** Our legal right to ask for information is 5 U.S.C. 301 and Internal Revenue Code Sections 6001, 6011, 6012, and regulations thereunder. Generally, tax returns and return information are confidential, as required by Code section 6103. Routine uses of this information include disclosure to the Department of Justice for civil and criminal litigation and to other federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. Commonwealths or possessions to administer their tax laws. We may give it to foreign governments pursuant to tax treaties. This form is provided for your convenience and its use is voluntary. If you choose to designate a reporting agent to act on your behalf, you must provide all requested information, including your EIN. The principal purpose of this disclosure is to secure proper identification of the taxpayer. If you do not provide all the requested information, the IRS may suspend processing of this form and may not authorize the reporting agent to act on your behalf. Providing false or fraudulent information may subject you to fines or penalties.

You are not required to provide information requested on this 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. The time needed to provide this information will vary depending on individual circumstances. The estimated average time is six minutes. If you have comments concerning the accuracy of this time estimate or suggestions for reducing this burden, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Please do not send the form to this address.

#### Reporting Agent Authorization

- 14. Return Filing Method.** Indicate tax return filing method, electronic, magnetic, or both. For Tax Form 941, enter the ending month of the quarter and year (3/1999, 6/2000, etc.). For Tax Form 940, enter the Tax Year (2000, 2001, etc) this agent will begin the annual filing.
- 15. Filing Authorization.** Form 8655 can be used to authorize Reporting Agents to file certain tax returns on paper for existing clients who have already authorized the filing of magnetic/electronic Forms 941 and/or Forms 940 by the Reporting Agent. For Forms 941PR, 941SS, and 941NMI, enter the ending month of the quarter and year (3/2000, 6/2000, 9/2000, 12/2000), the Reporting Agent will file this return for the first time. For Forms 940PR, 943, 943PR, 945, 1042 and CT-1, enter the Tax Year (2000, 2001, etc.) the agent will begin the annual filing.
- 16. Starting Period.** Enter the first tax period that electronic Federal Tax Deposits (FTDs) or other federal payments will be made. For electronic FTDs, enter the first month and year (2/2000, 3/2000, etc.) the Reporting Agent will begin making any deposit for each authorized tax form.
- 17. Correspondence Authorization.** If you wish to have your Reporting Agent receive correspondence, please check here.
- 18. State and Local Forms (Optional)**-may be used if accepted by state and local government.

#### Authorization Agreement

- 19. Signature.** The taxpayer must sign the form authorization agreement for the Reporting Agent to participate.

#### Where to File

For Magnetic Tape filers, refer to Revenue Procedure 96-18 for a list of IRS locations.

If you are filing as part of registration for the Form 941 e-file program, see Publication 1855. Mail Form 8655 with your e-file application to:

Internal Revenue Service  
P.O. Box 1231, Stop 6380 AUSC  
Austin, TX 78767  
Attention: Electronic Filing

To authorize electronic payments, mail Form 8655 to:

Internal Revenue Service, Stop 5324  
5333 Getwell Road  
Memphis, TN 38118

Do not file the same Authorization twice. Forms 8655 submitted for magnetic tape or *e-file* may also authorize electronic payments. Forms 8655 submitted for electronic payments may also authorize future participation in e-file or magnetic tape programs.

**Be sure to retain a copy.**

(over)

# Form 8655 Reporting Agent Authorization for Magnetic Tape/Electronic Filers OMB 1545-1058

## Taxpayer's Information

1. Employer Identification Number (EIN)

2. Other ID

3. Taxpayer Phone Number (optional):

 /  - 

Area Code

4.  Check here if EIN is "new" EIN

5.  Check here if Seasonal or Intermittent Filer

6. Taxpayer Legal Name:

7. Doing Business As (DBA) Name:

8. Address (as on file with the Internal Revenue Service):

City:

State:

Zip Code:

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## Reporting Agent Information

9. Reporting Agent Name:

10. Reporting Agent ID Number:

11. Reporting Agent Phone Number:

 /  - 

Area Code

12. Reporting Agent Fax Number:

 /  - 

Area Code

13. Reporting Agent Address:

City:

State:

Zip Code:

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14. For each federal electronic form to be filed, indicate the filing method: Electronic, Magnetic Tape, or both. Also enter the beginning period as indicated in the instructions for item 15. If Form 8655 is being submitted only to authorize electronic payments (EFTPS), skip to Item 16.

Form	Filing Method	Beginning Period
940	<input type="checkbox"/> Electronic <input type="checkbox"/> Magnetic Tape	_____
941	<input type="checkbox"/> Electronic <input type="checkbox"/> Magnetic Tape	_____

16. Electronic Federal Tax Deposits and other Federal Payments:

Form	Starting Period	Form	Starting Period
940	_____	1041	_____
941	_____	CT-1	_____
943	_____	990C	_____
945	_____	990T	_____
720	_____	990PF	_____
1042	_____	<b>other</b>	_____
1120	_____		_____

15. Reporting Agent is authorized to file the following forms on the Beginning Period indicated:

Form Number	Beginning Period	Form Number	Beginning Period
<input type="checkbox"/> Form 940PR	_____	<input type="checkbox"/> Form 941SS	_____
<input type="checkbox"/> Form 941PR	_____	<input type="checkbox"/> Form CT-1	_____
<input type="checkbox"/> Form 943	_____	<input type="checkbox"/> Form 941NMI	_____
<input type="checkbox"/> Form 945	_____	<input type="checkbox"/> Form 1042	_____
<input type="checkbox"/> Form 943PR	_____		

17.  Check here if the reporting agent is authorized to receive notices, correspondence, deposit requirements, tax rates, and/or transcripts with respect to the authorizations given in Items 14-16.

18. State and Local Forms \_\_\_\_\_

19. Please read the following Authorization Agreement:

I understand that this authorization does not absolve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and all taxes are paid on time. The reporting agent (designee) named above is authorized to sign and file federal employment tax returns transmitted electronically, submitted on magnetic tape (or in special circumstances, submitted on paper) and/or make federal tax deposits (FTDs) and other Federal Tax Payments for the above taxpayer. This authorization applies to the above federal employment tax returns and/or payments beginning with the tax period indicated and remains in effect until the taxpayer or designee notifies the IRS that this authorization is terminated or revoked. I authorize the IRS to disclose otherwise confidential tax information relating to employment tax returns to be filed by the agent (designee) and/or relating to payments to be made by the agent (including deposit requirements.) I certify that I have the authority to authorize the disclosure of otherwise confidential tax information on behalf of the taxpayer.

Signature (required)

Title (if applicable)

Date (required)