

# 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:

I	A
State	

5	2	4	7	1
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\*.

#### 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

All Forms 8655 should be mailed to :

Internal Revenue Service  
MS6748 RAF Team  
1160 West 1200 South  
Ogden, UT 84201

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.**

**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.

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