



Internal Revenue Service

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# **Technical Specification Guide For Reporting Agent Authorization and Federal Tax Depositors**

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## Purpose

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The purpose of this publication is to provide instructions and technical specifications for the preparation and submission of Form 8655, *Reporting Agent Authorization*, and Reporting Agent's List of clients/ taxpayers for electronic filing. This publication includes the requirements for paper submission of Reporting Agent's List, file specifications, electronic record sequence order, processing criteria, record layouts, and exhibits. This publication should be used in conjunction with Revenue Procedure (Rev. Proc.) 2012-32, 2012-34 I.R.B. 267 (previously Rev. Proc. 2007-38, 2007-25 I.R.B. 1442).

## Changes

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Rev. Proc. 2012-32, 2012-34 I.R.B. 267, modified and superseded Rev. Proc. 2007-38, 2007-25 I.R.B. 1442. References throughout this publication were updated accordingly.

A discussion of the requirement to file a new Authorization when a new Reporting Agent is appointed or when there is a change in authority granted to a Reporting Agent has been added to Section 01.01 of this publication along with information on the effect of such filing on an existing Authorization.

Rev. Proc. 2012-32, 2012-34 I.R.B. 267 includes an initial and quarterly taxpayer notification requirement which is now referenced in Section 01.01 of this publication.

The Form 8655 was revised January 2012. In this revision, authorization to receive otherwise confidential information from the IRS with regards to Forms 3921 and 3922 was added on Line 18c. The January 2012 revision of Form 8655 is shown in Exhibit 1. Appropriate updates to the format for the taxpayer record are reflected in bold in Exhibit 4.

2011 was the final year for filing Forma 944-PR, *Planilla Para La Declaración Anual Del Patrono*, and Form 944-SS, Employer's Annual Federal Tax Return. This publication has been updated accordingly.

As of January 1, 2013, Reporting Agent Lists (RAL) will no longer be permitted to be submitted on magnetic tapes (reels and cartridges). Instead, Reporting Agents required to file RALs electronically will be required to submit add and delete files through the Secure Data Transfer (SDT) system. Accordingly, all references to magnetic tape submissions have been deleted throughout this publication and have been updated as appropriate with references to electronic filing through SDT. Section 01-11 of this publication has been deleted (and subsequent sections renumbered) since optional electronic filing through SDT is not currently supported. Exhibits 3 through 9 detailing magnetic tape layouts have been deleted and subsequent Exhibits have been renumbered.

A description and requirements for use of an approved e-Signature method for Form 8655 has been added in Section 01.03 of this publication.

Editorial changes have been made throughout this publication.

## Effective Date

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This publication is effective on the revision date printed on the cover leaf. All previous revisions are obsolete.

## **Section 01. Submission of Reporting Agent Authorizations (RAAs)**

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### **Section 01.01**

Reporting Agents must submit Reporting Agent's Lists and accompanying Forms 8655 according to the specifications provided in this publication. Taxpayers use Form 8655 to give the required Authorization for Reporting Agents to file/sign client/taxpayer employment tax returns and pay client/taxpayer tax according to the guidelines set forth in 2012-32, 2012-34 I.R.B. 267. Reporting Agents must comply with requirements to file/sign certain client/taxpayer employment tax returns and/or pay certain client/taxpayer tax electronically. For related information regarding IRS's e-file Program, refer to Publication 3112, *IRS e-file Application and Participation*, and Rev. Proc. 2007-40, 2007-26 I.R.B. 1488. For related information regarding the Electronic Federal Tax Payment System (EFTPS), refer to Publication 4169, *Tax Professional Guide to Electronic Federal Tax Payment System*, Rev. Proc. 2012-33, 2012-34 I.R.B. 272, and Rev. Proc. 97-33, 1997-2 C.B. 371. Copies of these publications and revenue procedures are available on the Internet at [www.irs.gov](http://www.irs.gov) or by calling (800) TAX-FORM ((800) 829-3676).

A new Authorization must be submitted to the Service for any increase or decrease in the scope of the authority of a Reporting Agent to act on behalf of the taxpayer, but the preceding Authorization regarding the taxpayer and the Reporting Agent shall remain in effect except as modified by the new Authorization. A new Authorization must also be submitted to the Service if a taxpayer appoints a new Reporting Agent. Receipt by the Service of an Authorization designating a new Reporting Agent terminates the authority of the prior Reporting Agent for all purposes for tax periods beginning on or after the effective date of the new Authorization. An Authorization designating a new Reporting Agent also terminates the authority of the prior Reporting Agent to receive duplicate copies of notices. For the tax periods beginning before the effective date of the new Authorization, the prior Reporting Agent retains the authority specified in the prior Authorization unless the taxpayer explicitly revokes the prior Authorization.

An Authorization does not relieve the taxpayer of the responsibility (or from liability for failing) to ensure that all tax returns are filed timely and that all FTDs and FTPs are made timely. RA's are required to provide a written statement in this regard to each taxpayer when it enters into a contract for services with the taxpayer and on at least a quarterly basis for as long as the RA provides services to the taxpayer. See Section 5.05 of Rev. Proc. 2012-32, 2012-34 I.R.B. 267 for more information.

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### **Section 01.02**

The initial Reporting Agent's List and accompanying Forms 8655 must be submitted prior to or at the same time as the Application to Participate in IRS e-file Program is submitted.

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### **Section 01.03**

The Reporting Agent's List must be accompanied by the Forms 8655 signed by the taxpayer or authorized representative (See Rev. Proc. 2012-32, 2012-34 I.R.B. 267). An image on compact disc (CD), photocopy, or fax of the Forms 8655 is acceptable. Images provided on CD must be in Tagged Image File format (.tif).

The Internal Revenue Service is exploring electronic signature (e-Signature) solutions for Authorizations on Form 8655. Currently, the only approved e-Signature methodology requires capturing the signature of a taxpayer or authorized representative for the purpose of signing Form 8655 on an electronic stylus device in a Point of Sale (POS) environment after an authorized representative of the RA visually inspects an official state or federal government issued photo identification document to authenticate the identity of the taxpayer or authorized representative signing the Authorization. The taxpayer or authorized representative must be informed that they are electronically signing the Authorization. The RA must also document and retain a record that

## Section 01. Submission of Reporting Agent Authorizations (RAAs)

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### Section 01.03 (continued)

an official state or federal government issued photo identification document for the taxpayer or authorized representative was visually inspected to authenticate the identity of the taxpayer or authorized representative at the time their signature was obtained electronically via a stylus device. RAs who adopt this e-Signature methodology are required to follow all other requirements for Authorizations, including but not limited to submitting paper copies of Authorizations to the Internal Revenue Service and retaining a copy or reproducible image of each completed, original Form 8655 as discussed in Section 03.01 of this publication. However, RAs who adopt this e-Signature methodology and who are required to file Reporting Agent's Lists electronically (exceeds the 100 per week submission threshold described in Section 01.05 of this publication and in Rev. Proc. 2012-32, 2012-34 I.R.B. 267) will not be required to submit copies of such Authorizations when submitting the Reporting Agent's List. This publication will be updated in the event that additional e-Signature solutions are identified for the purpose of completing Authorizations.

New RAAs must be submitted on Form 8655 with a revision date of May 2005 or later, or on an approved substitute form as described in Publication 1167, *General Rules and Specifications for Substitute Forms and Schedules*.

An Authorization on the latest revision of Form 8655 is not required to replace an Authorization made on a prior revision, provided that:

- 1) The Authorization places no restriction on the medium for filing Forms 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, or Forms 941, *Employer's Quarterly Federal Tax Return*, and
- 2) The RA advises its client that Forms 940/941 may be filed electronically, and provides the client with the option of rejecting electronic filing as the medium for filing these forms. The RA may use the most efficient and timely method of clearly providing this notification to a client. A client's rejection of electronic filing for Forms 940/941 must be submitted in writing to the RA; and
- 3) The RA immediately removes any client from its electronic filing client base when the client rejects having Forms 940/941 filed electronically.

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### Section 01.04

The IRS will accept and process to the Reporting Agents File (RAF) Authorizations for electronic signature/submission of Forms 940, 941 and 944, *Employer's Annual Federal Tax Return*.

The IRS will also accept and process to the RAF Authorizations for signing and filing on paper Forma 940-PR, *Planilla Para La Declaración Anual Del Patrono—La Contribución Federal Para El Desempleo (FUTA)*, Forma 941-PR, *Planilla Para La Declaración Federal Trimestral Del Patrono—La Contribución Federal Al Seguro Social Y Al Seguro Medicare*, Form 941-SS, *Employer's Quarterly Federal Tax Return*, Form 943, *Employer's Annual Federal Tax Return for Agricultural Employees*, Forma 943-PR, *Planilla Para La Declaración Anual De La Contribución Federal Del Patrono De Empleados Agricolas*, Form 944, Forma 944(SP), *Declaración Federal Anual de Impuestos del Patrono o Empleador*, Form 945, *Annual Return of Withheld Federal Income Tax*, Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Federal Income Tax*, Form CT-1, *Employer's Annual Railroad Retirement Tax Return*, and any amended or successor forms including Form 941-X, *Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund*, Form 943-X, *Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund*, Form 944-X, *Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund*, Form 945-X, *Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund*, and Form CT-1 X, *Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund*.

## **Section 01. Submission of Reporting Agent Authorizations (RAAs)**

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### **Section 01.04 (continued)**

The IRS will accept and process Authorizations for submissions of Federal Tax Deposits (FTDs) and Federal Tax Payments (FTPs) for Forms 940, 941, 943, 944, 945, 720, 1041, 1042, 1120, CT-1, 990-PF and 990-T.

The IRS will accept and process Authorizations for disclosure of confidential taxpayer information corresponding to the forms authorized for signing, filing, and/or making payments. The IRS will also accept and process Authorizations for disclosure of confidential taxpayer information to assist in responding to certain IRS notices relating to the Form W-2 and/or Form 1099 series information returns, and/or the Form 3921 or Form 3922 information returns. The authority for the Form W-2 series is limited to years 2004 and subsequent. The authority for the Form 1099 series is limited to years 2006 and subsequent. The authority for the Form 3921 or Form 3922 information returns is limited to years 2010 and subsequent.

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### **Section 01.05**

There are two methods of submitting the Reporting Agent's List: electronically or on paper. If the number of client/taxpayer submissions exceeds 100 per week, the Reporting Agent's List is required to be filed electronically. As of January 1, 2013, submission of Reporting Agent's Lists via magnetic tape will no longer be accepted and the sole allowable method for electronic submission will be via the Secure Data Transfer (SDT) system. Use of the SDT system requires the purchase of an electronic identity authentication certificate from a designated third party. At this time, the IRS is unable to support optional use of the SDT system for submission of Reporting Agent's Lists by Reporting Agents who are not otherwise required to file electronically (exceeds the 100 per week submission threshold described above and in Rev. Proc. 2012-32, 2012-34 I.R.B. 267). This publication will be updated if it is later determined that the IRS can support optional use of the SDT system for the purpose of submitting Reporting Agent's Lists.

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### **Section 01.06**

Reporting Agent's Lists submitted electronically must be submitted in accordance with the specifications in Sections 04 and 05 of this publication.

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### **Section 01.07**

Reporting Agent's Lists on paper must be submitted using the format indicated in Exhibit 2 of this publication or instructions in Rev. Proc. 2012-33 for Batch Filers and Bulk Filers. Reporting Agent's Lists and Forms 8655 must be submitted in ascending numerical order by Employer Identification Number (EIN).

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### **Section 01.08**

The IRS will validate the information on the Reporting Agent's List and the associated RAAs. If the Reporting Agent's List was submitted electronically, the IRS will return electronic add/error lists. If the Reporting Agent's List was submitted on paper, the IRS will return the paper listing reflecting add/error status. The validated Reporting Agent's List will include the Name Control for each employer.

## **Section 01. Submission of Reporting Agent Authorizations (RAAs)**

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### **Section 01.09**

The following items must be included in the Reporting Agent's List. An example of the Reporting Agent's List is provided in Exhibit 2.

1. Name and Address of RA
2. RA's Employer Identification Number (EIN)
3. List Type - either Additions or Deletions. Separate lists must be prepared for additions and deletions.
4. Name of RA's Contact Person
5. Phone Number of RA's Contact Person
6. Client Account Number – this is an optional field for benefit of RAs.
7. Taxpayer's Employer Identification Number (EIN)
8. Name Control – leave blank. This will be entered by IRS during processing.
9. Name and Address of taxpayer - this should match the name on IRS records. For a sole proprietor, enter the owner's name.

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### **Section 01.10**

If the RA wishes to add or delete clients/taxpayers from its authorized list, the format for both the electronic file and the paper Reporting Agent's List is the same as for the initial listing submission, except the list or file type is designated as "delete."

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### **Section 01.11**

The RA should notify the IRS when the RA determines that it will no longer be filing tax returns or making FTD/FTP submissions for a taxpayer. This is accomplished by submitting a Reporting Agent's List, type "delete," either electronically or on paper.

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### **Section 01.12**

Paper Forms 8655 and Reporting Agent's Lists must be sent to the full address shown below to ensure proper delivery for submissions of RAAs:

**Form 8655 and Paper Reporting Agent's Lists Delivery:**

Internal Revenue Service  
Accounts Management Service Center  
MS 6748; RAF Team  
1973 N. Rulon White Blvd.  
Ogden, UT 84404

Forms 8655 and paper Reporting Agent Lists may also be faxed to the RAF Team at (801) 620-4142.

## Section 02. Submission of RAAs for Federal Tax Deposits (FTDs) and Federal Tax Payments (FTPs)

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### Section 02.01

The IRS will accept and process Authorizations for submissions of Federal Tax Deposits (FTDs) and Federal Tax Payments (FTPs) for Forms 940, 941, 943, 944, 945, 720, 1041, 1042, 1120, CT-1, 990-PF and 990-T. A Reporting Agent must make FTDs and submit FTD information via EFTPS or the Federal Tax Application (FTA).

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### Section 02.02

These Authorizations will be used to verify the authority given by the taxpayer to an RA to make FTDs/FTPs on the taxpayer's behalf.

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## Section 03. Additional Information

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### Section 03.01

RAs must keep a copy or reproducible image of each completed, original Form 8655, designating that Reporting Agent as an agent for a taxpayer, at the RA's principal place of business and make it available for examination by the IRS until the period of limitations for assessment of tax for the last return filed pursuant to the Authorization expires.

Questions regarding this publication should be addressed to the RAF Team at the address shown in Section 01.12 above. This publication may be downloaded or printed from the Internet at [www.irs.gov](http://www.irs.gov).

Information concerning the Electronic Federal Tax Payment System (EFTPS) may be obtained by calling EFTPS Customer Service at (800) 555-4477. For information or questions regarding the IRS e-File Program, call the e-Help Desk at (866) 255-0654.

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## Section 04. Conventions and Definitions

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### Section 04.01 Conventions

- 1) RAs submitting their initial, add or delete lists electronically must conform to the ASCII character set.
- 2) RAs who submit their initial, add or delete lists electronically via SDT must conform to the following file naming conventions:

**Example:** aaaRAF5001###YYYYJJJ.txt

File Name Element	Entry and/or Definition
aaa	The initial characters of the file name must be the 3 or 4 character Reporting Agent's SDT Account Name.
RAF5001	The literal "RAF5001" identifies the project and must follow the Reporting Agent's SDT Account Name.



## Section 04. Conventions and Definitions

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### Section 04.01 Conventions (continued)

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**Example:** aaaRAF5001###YYYYJJJ.txt

<b>File Name Element</b>	<b>Entry and/or Definition</b>
###	This element must follow the literal “RAF5001” and specifies the sequence number, in ascending order beginning with “001”, of the transmission made by the Reporting Agent on a particular day. For example, if the Reporting Agent submits three files on a particular day, the first file would contain the sequence number element “001”, the second file would contain “002” for this element, and the third file name would contain “003” for this element,
YYYY	The current calendar year,
JJJ	The current Julian date.
.txt	Each electronic file name must include the file name extension “.txt” in order to pass firewall restrictions.

### Section 04.02 Definitions

<b>Element</b>	<b>Description</b>
ASCII	American Standard Code for Information Interchange
Blocked Records	Two or more records grouped together.
Blocking Factors	The number of records grouped together to form a block.
b	Denotes a blank position.
EIN	Employer Identification Number.
File	A file consists of all records submitted by an RA.
FTD	Federal Tax Deposit
Julian Date	The number of the day of the year (1-365, or 1-366 for leap years).
RA	Reporting Agent
RAA	Reporting Agent Authorization
Record	A group of related fields of information treated as a unit.
Reporting Agent	A Reporting Agent is an accounting service, franchiser, bank, service bureau, or other entity authorized to perform payroll services for other businesses.
Reporting Agent List	A Reporting Agent’s List identifies taxpayers for whom an RA will perform authorized payroll services.
Special Character	Any character that is not a numeral, letter or blank.
Taxpayer	Person or organization liable for the filing of returns and payment of tax. The taxpayer will be held responsible for the completeness, accuracy and timely submission of all returns they are required to file and payments they are required to submit.
YYYYMM	YYYY = Four digit year; MM = ending month of the tax period (01-12). Examples: first quarter 2012 returns = 201203; fourth quarter 2012 returns = 201212; calendar year 2012 returns = 201212.
YYYYDDD	YYYY = Four digit year; DDD = Julian Date. Examples: January 1, 2012 = 2012001; February 21, 2012 = 201252.

## **Section 05. Electronic File Specifications**

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### **Section 05.01**

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An acceptable electronic file will contain the following:

REPORTING AGENT RECORD  
TAXPAYER RECORD(S) - one for each Authorization submitted  
END OF FILE TRAILER RECORD

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### **Section 05.02 Record Length**

The electronic file records prescribed in the specifications must be blocked at one record per block (400 character positions).

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### **Section 05.03 Date**

Only character data may be used. Numeric fields must be right justified with remaining unused positions zero filled. The only special characters permitted in the name lines of the Reporting Agent "RA" Record and Taxpayer "TP" Record(s) are "-" and "&". Special characters in the street address fields are limited to "-", "&", "%", or "/". Otherwise, characters must be numeric or alphabetic. All numeric data should be in unsigned ASCII characters (no binary data).

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### **Section 05.04 Reporting Agent Record**

The Reporting Agent Record identifies the RA who submits the RAAs and electronic file (see Exhibit 3). The Reporting Agent Record must immediately precede the first Taxpayer Record reported.

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### **Section 05.05 Client/Taxpayer Records**

Taxpayer Records contain information for each authorization contained in the file being submitted by the RA (see Exhibit 4). The number of Taxpayer Records appearing in the file should correspond to the number of RAAs being submitted. All Taxpayer Records in the file must be in ascending numerical order by EIN in the same manner required for paper listings.

All records will be blocked individually with no other records in the block. Records should have a blocking factor for which blocks will not exceed 400 character positions. All records must be fixed length. Fields identified as indicators should always carry a value if the field is applicable. Other fields must be left justified and blank filled on right. Also, blank fill all non-significant fields.

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### **Section 05.06 End of File Trailer Record**

This record contains a count of all Taxpayer Records contained in the file (see Exhibit 5). The Trailer Record must be the last record in the electronic file.

# Exhibit 1: Form 8655, Reporting Agent Authorization

Form **8655**  
 (Rev. January 2012)  
 Department of the Treasury  
 Internal Revenue Service

## Reporting Agent Authorization

OMB No. 1545-1058

### Taxpayer

<b>1 a</b> Name of taxpayer (as distinguished from trade name)		<b>2</b> Employer identification number (EIN)
<b>1 b</b> Trade name, if any	<b>4</b> If you are a seasonal employer, check here <input type="checkbox"/>	
<b>3</b> Address (number, street, and room or suite no.)		<b>5</b> Other identification number
City or town, state, and ZIP code		
<b>6</b> Contact person	<b>7</b> Daytime telephone number	<b>8</b> Fax number

### Reporting Agent

<b>9</b> Name (enter company name or name of business)		<b>10</b> Employer identification number (EIN)
<b>11</b> Address (number, street, and room or suite no.)		
City or town, state, and ZIP code		
<b>12</b> Contact person	<b>13</b> Daytime telephone number	<b>14</b> Fax number

### Authorization of Reporting Agent To Sign and File Returns

**15** Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	940-PR _____	941-PR _____	941-SS _____	943 _____
943-PR _____	944 _____	944-PR _____	944-SS _____	945 _____	1042 _____
CT-1 _____					

### Authorization of Reporting Agent To Make Deposits and Payments

**16** Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	943 _____	944 _____	945 _____	720 _____
1041 _____	1042 _____	1120 _____	CT-1 _____	990-PF _____	990-T _____

### Disclosure of Information to Reporting Agents

**17 a** Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on lines 15, 16, and/or line 18

**b** Check here if the reporting agent also wants to receive copies of notices from the IRS

### Disclosure Authorization

**18 a** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning \_\_\_\_\_.

**b** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning \_\_\_\_\_.

**c** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Forms 3921 and 3922. This authority is effective for calendar year forms beginning \_\_\_\_\_.

### State or Local Authorization

**19** Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

### Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

<b>Sign Here</b>	_____	_____	_____
	Signature of taxpayer	Title	Date

# Exhibit 1: Form 8655, Reporting Agent Authorization (continued)

## General Instructions

### Purpose of Form

Use Form 8655 to authorize a reporting agent to:

- Sign and file certain returns. Reporting agents must file returns electronically except as provided under Rev. Proc. 2007-38. You can find Rev. Proc. 2007-38 on page 1442 of Internal Revenue Bulletin 2007-25 at [www.irs.gov/pub/irs-irbs/irb07-25.pdf](http://www.irs.gov/pub/irs-irbs/irb07-25.pdf);
- Make deposits and payments for certain returns;
- Receive duplicate copies of tax information, notices, and other written and/or electronic communication regarding any authority granted; and
- Provide IRS with information to aid in penalty relief determinations related to the authority granted on Form 8655.

### Authority Granted

Once Form 8655 is signed, any authority granted is effective beginning with the period indicated on lines 15 or 16 and continues indefinitely unless revoked by the taxpayer or reporting agent. No authorization or authority is granted for periods prior to the period(s) indicated on Form 8655.

Where authority is granted for any form, it is also effective for related forms such as the corresponding non-English language form, amended return, (Form 941-X, 941-X(PR), 943-X, 944-X(PR), 945-X, or CT-1X), or payment voucher. In addition to the returns shown on lines 15 and 16, Form 8655 can be used to provide authorization for Form 944-SP using the entry spaces for Form 944. The form also can be used to authorize a reporting agent to make deposits and payments for other returns in the Form 1120 series, such as Form 1120-C, using the entry space for Form 1120 on line 16.

Disclosure authority granted on line 17a is effective on the date Form 8655 is signed by the taxpayer. Any authority granted on Form 8655 does not revoke and has no effect on any authority granted on Forms 2848 or 8821, or any third-party designee checkbox authority.

### Where To File

Send Form 8655 to:

Internal Revenue Service  
Accounts Management Service Center  
MS 6748 RAF Team  
1973 North Rulon White Blvd.  
Ogden, UT 84404

You can fax Form 8655 to the IRS. The number is 801-620-4142.

### Additional Information

Additional information concerning reporting agent authorizations may be found in:

- **Pub. 1474**, Technical Specifications Guide for Reporting Agent Authorizations and Federal Tax Depositors.
- **Rev. Proc. 2007-38**.

### Substitute Form 8655

If you want to prepare and use a substitute Form 8655, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 8655 is approved, the form approval number must be printed in the lower left margin of each substitute Form 8655 you file with the IRS.

### Revoking an Authorization

If you have a valid Form 8655 on file with the IRS, the filing of a new Form 8655 revokes the authority of the prior reporting agent beginning with the period indicated on the new Form 8655. However, the prior reporting agent is still an authorized reporting agent and retains any previously granted disclosure authority for the periods prior to the beginning period of the new reporting agent's authorization unless specifically revoked.

If the taxpayer wants to revoke an existing authorization, send a copy of the previously executed Form 8655 to the IRS at the address under *Where To File*, above. Re-sign the copy of the Form 8655 under the original signature. Write "REVOKE" across the top of the form. If you do not have a copy of the authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the reporting agent is revoked and must be signed by the taxpayer. Also, list the name and address of each reporting agent whose authority is revoked.

**Withdrawing from reporting authority.** A reporting agent can withdraw from authority by filing a statement with the IRS, either on paper or using a delete process. The statement must be signed by the reporting agent (if filed on paper) and identify the name and address of the taxpayer and authorization(s) from which the reporting agent is withdrawing. For information on the delete process, see Pub. 1474.

## Specific Instructions

### Line 15

Use the "YYYY" format for annual tax returns. Use the "MM/YYYY" format for quarterly tax returns, where "MM" is the ending month of the quarter the named reporting agent is authorized to sign and file tax returns for the taxpayer. For example, enter "09/2011" on the line for "941" to indicate you are authorizing the named reporting agent to sign and file Form 941 for the July–September quarter of 2011 and subsequent quarters.

### Line 16

Use the "MM/YYYY" format to enter the starting date, where "MM" is the first month the named reporting agent is authorized to make deposits or payments for the taxpayer. For example, enter "08/2009" on the line for "720" to indicate you are authorizing the named reporting agent to make deposits or payments for Form 720 starting in August 2009 and all subsequent months.

### Who Must Sign

**Sole proprietorship.** The individual owning the business.

**Corporation** (including a limited liability company (LLC) treated as a corporation). Generally, Form 8655 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer, and (d) any other person authorized to access information under section 6103(e).

**Partnership** (including an LLC treated as a partnership) or an unincorporated organization. Generally, Form 8655 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8655.

**Single member LLC treated as a disregarded entity.** The owner of the LLC.

**Trust or estate.** The fiduciary.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our authority to request this information is Internal Revenue Code sections 6011, 6061, 6109, and 6302 and the regulations thereunder. We use this information to identify you and record your reporting agent authorization. You are not required to authorize a reporting agent to act on your behalf. However, if you choose to authorize a reporting agent, you are required to provide the information requested, including your identification number. Failure to provide all the information requested may prevent or delay processing of your authorization; providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. 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 agencies and intelligence agencies to combat terrorism.

You are 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 instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 8655 will vary depending on individual circumstances. The estimated average time is 1 hour, 7 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making Form 8655 simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8655 to this address. Instead, see *Where To File* above.

## Exhibit 2: Reporting Agent's List

### Reporting Agent's List

Date of List \_\_\_\_\_

Reporting Agent's Name \_\_\_\_\_

Reporting Agent's Street Address \_\_\_\_\_

Reporting Agent's Street Address \_\_\_\_\_

Reporting Agent's City, State, ZIP \_\_\_\_\_

Reporting Agent's Employer Identification Number \_\_\_\_\_

List Type (Additions or Deletions) \_\_\_\_\_

Name of Reporting Agent's Contact Person \_\_\_\_\_

Phone Number of Reporting Agent's Contact Person \_\_\_\_\_

Client Account Number (optional)	Employer Identification Number	Name Control (IRS Supplied)	Taxpayer Name and Address
10035	*12-00000XX		Taxpayer One 1 First St Firsttown, NY 10001
10037	*32-0000XXX		Taxpayer Two 2 Second St Secondtown, NY 20002
12345	*52-000XXXX		Taxpayer Three 3 Third St Thirddtown, NY 30003

\* Employer Identification Numbers must be listed in ascending numerical order.

NOTE: The items listed under Client Account Number, Employer Identification Number, Name Control, and Taxpayer Name and Address are fictitious examples. The actual information for the taxpayer's Forms 8655 being submitted with the Reporting Agent's List should be entered. Only one copy of the Reporting Agent's List should be submitted, along with the Forms 8655, to the mailing address listed in Section 01.13 above.

## Exhibit 3: Reporting Agent Record

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This record must precede the first Taxpayer Record reported in the electronic file.

Record Position	Element Name	Entry and/or Definition
1-2	Record Type	Enter "RA" to indicate Reporting Agent header record.
3-4	RA ID Number	Enter the two digit number assigned by IRS for RAs with FTD/FTP Authorization. If none assigned, enter blanks.
5-13	RA EIN	Enter nine digit EIN of RA. Do not include hyphen.
14-48	RA Name	Enter first name line of RA. Valid characters are A-Z, 0-9, "-", "&" and one blank between each word. Invalid characters are the comma, period, number sign, apostrophe and multiple blanks. Left justify and blank fill.
49-83	RA Second Name Line	Enter second name line of RA, if desired (for Doing Business As (DBA) or Trading as (TA)). Valid characters are A-Z, 0-9, "-", "&" and one blank between each word. Invalid characters are the comma, period, number sign, apostrophe and multiple blanks. Left justify and blank fill.
84-118	RA Street Address	Enter street address of RA. Valid characters are A-Z, 0-9, "-", "&", "%", "/" and one blank between each word. Invalid characters are the period, number sign, apostrophe and multiple blanks. Left justify and blank fill.
119-138	RA City	Enter city of RA. Valid characters are A-Z, 0-9, "-" and one blank. Left justify and blank fill.
139-140	RA State Code	Enter state code of RA.
141-149	RA Zip Code	Enter zip code of RA.
150-159	RA Phone Number	Enter ten digit primary contact phone number for RA. Do not include hyphens.
160-195	RA Contact Point	Enter name of primary contact for RA.
196-400	Reserved	Enter blanks.

## Exhibit 4: Taxpayer Record

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A Taxpayer Record is required for each Form 8655 being submitted.

Record Position	Element Name	Entry and/or Definition
1-2	Taxpayer Record Type	Enter "TP" to indicate a Taxpayer Record.
3-11	Taxpayer EIN	Enter the 9 digit EIN of the taxpayer. Do not enter hyphens. The list must be in ascending numerical order.
12-46	Taxpayer Name	Enter name of taxpayer. Valid characters are A-Z, 0-9, "-", "&" and one blank between each word. Invalid characters are the comma, period, number sign, apostrophe and multiple blanks. Left justify and blank fill.
47-50	Taxpayer Name Control	Enter name control of taxpayer as provided by IRS. <b>Enter only in delete files.</b>
51-85	Taxpayer Street Address	Enter street address of taxpayer. Valid characters are A-Z, 0-9, "-", "&", "%", "/" and one blank between each word. Invalid characters are the period, number sign, apostrophe and multiple blanks. Foreign Address: Enter street address, including province and mailing code. For example, Champs Elysee 75307 Paris. Left justify and blank fill.
86-105	Taxpayer City	Enter city of taxpayer. Valid characters are A-Z, 0-9, "-" and one blank. Foreign Address: Enter name of country. Left justify and blank fill.
106-107	Taxpayer State Code	Enter state code of taxpayer. Foreign Address: Enter ".".
108-116	Taxpayer Zip Code	Enter zip code of taxpayer. Foreign Address: Blank fill.
117-126	Client Account Number	Enter client account number if desired. Left justify and blank fill. Field may be left blank if desired.
127	Disclosure Indicator	Always enter "N". An RAA that allows filing of returns and making payments also allows disclosure of information to the RA.
128	Notice Indicator	Enter "N" if authorized to receive copies of taxpayer's notices. If not, blank fill.
129-132	W2 Year	Enter the beginning year in YYYY format if RAA contains an authorization for Form W-2 series information returns. If not, blank fill. W2 Year cannot be earlier than 2004. Enter the ending year in YYYY format to terminate the RAA.
133-136	1099 Year	Enter the beginning year in YYYY format if RAA contains an authorization for Form 1099 series information returns. If not, blank fill. 1099 Year cannot be earlier than 2006. Enter the ending year in YYYY format to terminate the RAA.

## Exhibit 4: Taxpayer Record (continued)

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A Taxpayer Record is required for each Form 8655 being submitted.

Record Position	Element Name	Entry and/or Definition
137	940 Indicator	Enter "Y" if RAA contains authorization for filing Form 940 returns. If not, blank fill.
138-143	940 Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 940 returns. Enter year of last return to be signed/filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 940 Indicator is blank.
144	940 Action Code	Enter "A" if RAA for Form 940 returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 940 Indicator is blank.
145	941 Indicator	Enter "Y" if RAA contains authorization for filing Form 941 returns. If not, blank fill.
146-151	941 Tax Period	Enter the beginning period in YYYYMM format (MM must be 03, 06, 09, or 12) if RAA is for Form 941 returns. Enter period of last return to be signed/filed by RA in YYYYMM format if RAA is being terminated. Leave blank if 941 Indicator is blank.
152	941 Action Code	Enter "A" if RAA for Form 941 returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 941 Indicator is blank.
153	940 FTD Indicator	Enter "Y" if RAA is for FTDs/FTPs for Forms 940. If not, blank fill.
154-159	940 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTPs for Forms 940. Enter the last period for which RA is to make FTDs/FTPs in YYYYMM format if RAA is being terminated. Leave blank if 940 FTD Indicator is blank.
160	940 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTPs for Forms 940 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 940 FTD Indicator is blank.
161	941 FTD Indicator	Enter "Y" if RAA is for FTDs/FTPs for Forms 941. If not, blank fill.
162-167	941 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) if RAA is for FTDs/FTPs for Forms 941. Enter the last period for which RA is to make FTDs/FTPs in YYYYMM format if RAA is being terminated. Leave blank if 941 FTD Indicator is blank.
168	941 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTPs for Forms 941 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 941 FTD Indicator is blank.



## Exhibit 4: Taxpayer Record (continued)

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A Taxpayer Record is required for each Form 8655 being submitted.

Record Position	Element Name	Entry and/or Definition
169	943 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 943. If not, blank fill.
170-175	943 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 943. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 943 FTD Indicator is blank.
176	943 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms 943 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 943 FTD Indicator is blank.
177	944 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 944. If not, blank fill.
178-183	944 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 944. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 944 FTD Indicator is blank.
184	944 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms 944 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 944 FTD Indicator is blank.
185	945 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 945. If not, blank fill.
186-191	945 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 945. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 945 FTD Indicator is blank.
192	945 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms 945 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 945 FTD Indicator is blank.
193	720 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 720. If not, blank fill.
194-199	720 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 720. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 720 FTD Indicator is blank.
200	720 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms 720 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 720 FTD Indicator is blank.

## Exhibit 4: Taxpayer Record (continued)

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A Taxpayer Record is required for each Form 8655 being submitted.

Record Position	Element Name	Entry and/or Definition
201	1042 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 1042. If not, blank fill.
202-207	1042 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 1042. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 1042 FTD Indicator is blank.
208	1042 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms 1042 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 1042 FTD Indicator is blank.
209	1120 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 1120. If not, blank fill.
210-215	1120 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 1120. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 1120 FTD Indicator is blank.
216	1120 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms 1120 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 1120 FTD Indicator is blank.
217	1041 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 1041. If not, blank fill.
218-223	1041 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 1041. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 1041 FTD Indicator is blank.
224	1041 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms 1041 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 1041 FTD Indicator is blank.
225	CT-1 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms CT-1. If not, blank fill.
226-231	CT-1 FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms CT-1. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if CT-1 FTD Indicator is blank.

## Exhibit 4: Taxpayer Record (continued)

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A Taxpayer Record is required for each Form 8655 being submitted.

Record Position	Element Name	Entry and/or Definition
232	CT-1 FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms CT-1 is being submitted. Enter "D" if RAA is being terminated. Leave blank if CT-1 FTD Indicator is blank.
233	944SS Indicator	Enter "Y" if RAA contains authorization for filing Form 944-SS returns (not valid for years after 2011). If not, blank fill.
234-239	944SS Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 944-SS returns (not valid for years after 2011). Enter year of last return to be signed/filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 944SS Indicator is blank.
240	944SS Action Code	Enter "A" if RAA for Form 944-SS returns is being submitted (not valid for years after 2011). Enter "D" if RAA is being terminated. Leave blank if 944SS Indicator is blank.
241	990T FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 990-T. If not, blank fill.
242-247	990T FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 990-T. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 990T FTD Indicator is blank.
248	990T FTD Action Code	Enter "A" if RAA containing an authorization for FTDs FTPs for Forms 990-T is being submitted. Enter "D" if RAA is being terminated. Leave blank if 990T FTD Indicator is blank.
249	990PF FTD Indicator	Enter "Y" if RAA is for FTDs/FTP for Forms 990-PF. If not, blank fill.
250-255	990PF FTD Tax Period	Enter the beginning period in YYYYMM format (MM must be 01-12) for FTDs/FTP for Forms 990-PF. Enter the last period for which RA is to make FTDs/FTP in YYYYMM format if RAA is being terminated. Leave blank if 990PF FTD Indicator is blank.
256	990PF FTD Action Code	Enter "A" if RAA containing an authorization for FTDs/FTP for Forms 990-PF is being submitted. Enter "D" if RAA is being terminated. Leave blank if 990PF FTD Indicator is blank.
257	940PR Indicator	Enter "Y" if RAA contains authorization for filing Form 940-PR returns. If not, blank fill.

## Exhibit 4: Taxpayer Record (continued)

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A Taxpayer Record is required for each Form 8655 being submitted.

Record Position	Element Name	Entry and/or Definition
258-263	940PR Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 940-PR returns. Enter year of last return to be signed/ filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 940PR Indicator is blank.
264	940PR Action Code	Enter "A" if RAA for Form 940-PR returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 940PR Indicator is blank.
265	941PR Indicator Code	Enter "Y" if RAA contains authorization for filing Form 941-PR returns. If not, blank fill
266-271	941PR Tax Period	Enter the beginning period in YYYYMM format (MM must be 03, 06, 09, or 12) if RAA is for Form 941-PR returns. Enter period of last return to be signed/filed by RA in YYYYMM format if RAA is being terminated. Leave blank if 941PR Indicator is blank.
272	941PR Action Code	Enter "A" if RAA for Form 941-PR returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 941PR Indicator is blank.
273	943 Indicator	Enter "Y" if RAA contains authorization for filing Form 943 returns. If not, blank fill.
274-279	943 Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 943 returns. Enter year of last return to be signed/filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 943 Indicator is blank.
280	943 Action Code	Enter "A" if RAA for Form 943 returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 943 Indicator is blank.
281	944 Indicator	Enter "Y" if RAA contains authorization for filing Form 944 returns. If not, blank fill.
282-287	944 Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 944 returns. Enter year of last return to be signed/filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 944 Indicator is blank.
288	944 Action Code	Enter "A" if RAA for Form 944 returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 944 Indicator is blank.
289	945 Indicator	Enter "Y" if RAA contains authorization for filing Form 945 returns. If not, blank fill.

## Exhibit 4: Taxpayer Record (continued)

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A Taxpayer Record is required for each Form 8655 being submitted.

Record Position	Element Name	Entry and/or Definition
290-295	945 Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 945 returns. Enter year of last return to be signed/filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 945 Indicator is blank.
296	945 Action Code	Enter "A" if RAA for Form 945 returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 945 Indicator is blank.
297	943PR Indicator	Enter "Y" if RAA contains authorization for filing Form 943-PR returns. If not, blank fill.
298-303	943PR Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 943-PR returns. Enter year of last return to be signed/filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 943PR Indicator is blank.
304	943PR Action Code	Enter "A" if RAA for Form 943-PR returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 943PR Indicator is blank.
305	944PR Indicator	Enter "Y" if RAA contains authorization for filing Form 944-PR returns (not valid for years after 2011). If not, blank fill.
306-311	944PR Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 944-PR returns (not valid for years after 2011). Enter year of last return to be signed/filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 944PR Indicator is blank.
312	944PR Action Code	Enter "A" if RAA for Form 944-PR returns is being submitted (not valid for years after 2011). Enter "D" if RAA is being terminated. Leave blank if 944PR Indicator is blank.
313	941SS Indicator	Enter "Y" if RAA contains authorization for filing Form 941-SS returns. If not, blank fill.
314-319	941SS Tax Period	Enter the beginning period in YYYYMM format (MM must be 03, 06, 09, or 12) if RAA is for Form 941-SS returns. Enter period of last return to be signed/filed by RA in YYYYMM format if RAA is being terminated. Leave blank if 941SS Indicator is blank.
320	941SS Action Code	Enter "A" if RAA for Form 941-SS returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 944SS Indicator is blank.

## Exhibit 4: Taxpayer Record (continued)

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A Taxpayer Record is required for each Form 8655 being submitted.

Record Position	Element Name	Entry and/or Definition
321	CT-1 Indicator	Enter "Y" if RAA contains authorization for filing Form CT-1 returns. If not, blank fill.
322-327	CT-1 Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form CT-1 returns. Enter year of last return to be signed/ filed by RA in YYYY12 format if RAA is being terminated. Leave blank if CT-1 Indicator is blank.
328	CT-1 Action Code	Enter "A" if RAA for Form CT-1 returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if CT-1 Indicator is blank.
329	1042 Indicator	Enter "Y" if RAA contains authorization for filing Form 1042 returns. If not, blank fill.
330-335	1042 Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 1042 returns. Enter year of last return to be signed/ filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 1042 Indicator is blank.
336	1042 Action Code	Enter "A" if RAA for Form 1042 returns is being submitted. Enter "D" if RAA is being terminated. Leave blank if 1042 Indicator is blank.
337-340	3921/3922 Year	Enter the beginning year in YYYY format if RAA contains an authorization for Form 3921 and 3922 information returns. If not, blank fill. 3921/3922 year cannot be earlier than 2010. Enter the ending year in YYYY format to terminate the RAA.
341-400	Reserved for future use	Enter blanks.

## Exhibit 5: End of File Trailer Record

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This record type must be the last record in the RAs electronic file.

Record Position	Element Name	Entry and/or Definition
1	Record Type	Enter "E."
2-7	# of TP Records	Enter the sum of TP Records you are reporting in the file. Zero fill to the left. Use numeric characters without a sign representation.
8-400	Reserved	Enter blanks.