



## SECTION 9. OTHER RELATED DOCUMENTS

## SECTION 10. EFFECT ON OTHER DOCUMENTS

## SECTION 11. EFFECTIVE DATE

### SECTION 1. PURPOSE

.01 This revenue procedure provides the requirements for completing and submitting Form 8655, Reporting Agent Authorization for Magnetic Tape/Electronic Filers (“Authorization”). An Authorization allows a taxpayer to designate a Reporting Agent (“Agent”) to do the following things on behalf of the taxpayer: (1) sign and file Forms 940, 941, and 945, on magnetic tape or electronically; (2) make federal tax deposit (“FTD”) payments and submit FTD information on magnetic tape or electronically for the taxes deposited and reported on the Forms 940, 941, and 945, and certain other returns; and (3) receive duplicate copies of official notices, correspondence, transcripts, or other information with respect to such tax returns and FTDs.

.02 The technical specifications for filing Authorization information are published separately in Publication 1474, Technical Specification Guide for Reporting Agent Authorization for Magnetic Tape/Electronic Filers.

### SECTION 2. BACKGROUND

.01 Section 31.6011(a)-7 of the Employment Taxes and Collection of Income Tax at Source Regulations provides that each return required under the regulations of this part, together with any prescribed copies or supporting data, must be filled in and disposed of in accordance with the forms, instructions, and regulations applicable thereto. The return may be made by an agent in the name of the person required to make the return if an acceptable power of attorney is filed with the Internal Revenue Service office with which such person is required to file returns and if such a return includes all taxes required to be reported by such person on such return.

.02 Section 31.6061-1 provides that the return may be signed for the taxpayer by an agent who is fully authorized in accordance with § 31.6011(a)-7 to make such return.

.03 Section 31.6302-1 provides taxpayers with the rules for depositing

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*26 CFR 601.201: Tax forms and instructions.  
(Also Part I, §§ 3504, 6011, 6061, 6302;  
31.3504-1, 31.6011(a)-7, 31.6061-1, 31.6302-1, 31.6302-1T)*

## Rev. Proc. 96-17

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withheld employment taxes. Section 31.6302-1T of the temporary regulations supplements these rules by implementing the mandate for the collection of federal depository taxes through an electronic funds transfer (“EFT”) system, as required by § 6302(h) of the Internal Revenue Code. EFT is any transfer of taxes made in accordance with Rev. Proc. 94-48, 1994-2 C.B. 694, or in accordance with procedures subsequently published by the Commissioner.

.04 The Service has prescribed the use of Form 8655 as the appropriate authorization form to use by a taxpayer for designating an Agent to:

(1) file and sign certain tax returns on magnetic tape or electronically;

(2) make FTD payments and submit FTD information on magnetic tape or electronically for certain tax returns;

(3) receive duplicate copies of official notices, correspondence, transcripts, or other information with respect to the magnetic tape or electronic returns filed by the Agent; or

(4) receive duplicate copies of official notices, correspondence, transcripts, frequency information, or other information with respect to FTDs submitted or to be submitted on magnetic tape or electronically by the Agent.

.05 Form 8655 provides an option for an Agent to receive deposit frequency information on magnetic tape (ASCII format on 10½ inch round tape 6250 BPI) or on paper. Deposit frequency information will be sent on magnetic tape to an Agent with 4,000 or more clients, unless that Agent elects on the Authorization not to receive the information via magnetic tape. Deposit frequency information will be sent on paper to an Agent with less than 4,000 clients, unless that Agent elects on the Authorization to receive the information on magnetic tape. The cost of producing the tape will be incurred by the Service. However, an Agent is responsible for reading the magnetic tape.

### SECTION 3. SIGNIFICANT CHANGES FROM REV. PROC. 89-18

.01 The magnetic tape specifications are not included in this revenue procedure, but are published separately in Publication 1474.

.02 This revenue procedure has been updated to reflect the addition of:

(1) Form 945, Annual Return of Withheld Federal Income Tax, to the Authorization;

(2) electronic filing as a method for filing certain returns; and

(3) electronic submission of FTDs and FTD information as a method for payment.

.03 Section 4 defines certain terms used in connection with this revenue procedure.

.04 Section 5 clarifies the scope of an Authorization.

.05 Section 6 updates instructions for completing an Authorization.

.06 Section 7 provides the procedures for submitting Authorizations.

.07 Section 8 updates information on Internal Revenue Service contacts.

.08 Section 9 lists related documents.

### SECTION 4. DEFINITIONS

.01 *Reporting Agent.* A Reporting Agent (“Agent”) is an accounting service, franchiser, bank, or other entity authorized to perform one or more of the following on behalf of a taxpayer: (1) prepare and electronically file Form 941, Employer’s Quarterly Federal Tax Return; (2) prepare and use magnetic tape to file Form 940, Employer’s Annual Federal Unemployment (FUTA) Tax Return, Form 941, and Form 945, Annual Return of Withheld Federal Income Tax; and (3) make FTD payments and submit FTD information on magnetic tape or electronically for the taxes deposited and reported on Forms 940, 941, and 945, and the other returns covered by Rev. Proc. 89-48, 1989-2 C.B. 599, or Rev. Proc. 94-48.

.02 *Reporting Agent Authorization.* A Reporting Agent Authorization (“Authorization”) allows a taxpayer to designate an Agent to sign and to file Forms 940, 941, and 945, on magnetic tape or electronically, and to authorize the making of FTD payments and submission of FTD information on magnetic tape or electronically for the taxes deposited and reported on the Forms 940, 941, and 945, and the other returns covered by Rev. Proc. 89-48 or Rev. Proc. 94-48. The Authorization may also permit the Agent to receive duplicate copies of official notices, correspondence, transcripts, or other information with respect to such tax returns and FTDs. The Service has

prescribed Form 8655 as the appropriate authorization form to be used by a taxpayer for designating an Agent.

.03 *Reporting Agent’s List.* A Reporting Agent’s List (“Agent’s List”) identifies all taxpayers for whom an Agent will file tax returns, make FTD payments, or submit FTD information either on magnetic tape or electronically. A separate Authorization must be submitted for each taxpayer on the Agent’s List. The Agent’s List must contain each taxpayer’s employer identification number (“EIN”).

### SECTION 5. SCOPE OF REPORTING AGENT AUTHORIZATION

.01 The scope of an Authorization for the magnetic tape or electronic filing of forms listed on Form 8655 is as follows:

(1) a taxpayer may authorize an Agent to sign and file all or any of the forms listed on Form 8655 on magnetic tape or electronically on the taxpayer’s behalf; and

(2) a taxpayer may authorize an Agent to receive copies of notices, correspondence, and transcripts or other information with respect to such returns filed by the Agent.

.02 The scope of an Authorization for making FTD payments and submitting FTD information on magnetic tape or electronically is as follows:

(1) a taxpayer may authorize an Agent to prepare and make FTD payments and submit FTD information on magnetic tape or electronically on the taxpayer’s behalf;

(2) a taxpayer who is not required, pursuant to § 6302(h) and the regulations thereunder, to make FTD payments through the EFT system may select the method for submission of FTD information (magnetic tape or electronic);

(3) an Agent must make FTD payments and submit payment information through the EFT system for a taxpayer that is mandated to make FTD payments and submit FTD information through the EFT system pursuant to § 6302(h), regardless of the taxpayer’s designation to the contrary; and

(4) an Authorization that authorizes an Agent to make FTD payments only entitles the Agent to receive copies of FTD-related notices and correspondence for the taxpayer. Such an Authorization also permits an Agent to request information or submit infor-

mation on the deposits submitted by the Agent, including any penalties that may result from such deposits.

.03 An Authorization becomes effective for the tax period designated by the Agent and taxpayer, and remains in effect for subsequent periods until revoked by the taxpayer, terminated by the Agent, or terminated by the Service, subject to the following:

(1) in the case of an Agent making an FTD payment on behalf of a taxpayer, the Authorization must be received by the Service prior to the Agent's making the FTD payment and submitting the FTD information on magnetic tape or electronically; and

(2) in the case of an Agent filing a return on behalf of a taxpayer, the Service must accept the Authorization and Agent's List (as set forth in the magnetic tape or electronic filing revenue procedure for the relevant return) before an Agent may file any returns. See section 9 of this revenue procedure for a list of other applicable revenue procedures.

.04 A new Authorization must be submitted for any increase or decrease in the scope of an Authorization between an Agent and the taxpayer. Receipt by the Service of a new Authorization revokes all prior Authorizations by the taxpayer but has no effect on any other power of attorney or authorization.

.05 An Authorization filed under this revenue procedure does not constitute the appointment of a recognized representative as described in § 601.502 of the Statement of Procedural Rules.

.06 An Authorization does not absolve the taxpayer of the responsibility to ensure that all tax returns are filed and all taxes are paid on time.

.07 An Agent may use an Authorization to file paper forms listed on Form 8655 only under the following circumstances:

(1) the late receipt of payroll information from a taxpayer that would jeopardize the timely submission of the taxpayer's return;

(2) the amendment of returns filed under the magnetic tape/electronic filing programs referenced in section 9 of this revenue procedure;

(3) the rejection of a magnetic tape/electronic filing that would jeopardize the timely submission of the taxpayer's return; or

(4) a request by the magnetic tape/electronic filing coordinator for an Agent participating in a magnetic tape/

electronic filing program referenced in section 9 of this revenue procedure to file paper returns.

.08 An Agent may prepare a paper tax return for the taxpayer's signature. A taxpayer's authorized representative that is not an Agent participating in a program covered by the Form 8655 (including a suspended Agent) must have a valid power of attorney in accordance with § 601.504(6) (usually Form 2848, Power of Attorney and Declaration of Representative) in order to sign and file a paper tax return on behalf of a taxpayer.

.09 Each paper tax return must be signed by the taxpayer, the taxpayer's authorized representative, or a participating Agent, to the extent permitted in section 5.07 of this revenue procedure.

.10 A copy of each Authorization should be kept at the Agent's principal place of business for examination by the Service until the statute of limitations for the last return filed under that Authorization expires.

## SECTION 6. COMPLETING A REPORTING AGENT AUTHORIZATION

.01 An Authorization may be submitted on Form 8655, or any other instrument which clearly contains the same information required to be provided on Form 8655. The taxpayer may strike out the nonapplicable portions of the Form 8655. An Agent may fax the Authorization to the Service.

.02 An Authorization must be signed by:

(1) the taxpayer, or the taxpayer's authorized representative. If, however, the authorized representative is the holder of a power of attorney, the person executing the Authorization must be specifically authorized to sign tax returns on behalf of the taxpayer. If the taxpayer's authorized representative wishes to authorize an Agent to receive tax return notices, correspondence, and transcripts from the Service, or discuss taxpayer account information with Service representatives, the authorized representative must be someone with authority both to receive, and to designate others to receive, tax return information (as defined by § 6103(b)-(2)) of the taxpayer; or

(2) a person who is duly authorized in accordance with § 31.6011(a)-7 of the regulations, provided that the authorizing language explicitly states that the person may both receive and

designate recipients of the taxpayer's tax return information, if the form is used to designate the person as a recipient of tax return information.

.03 An Authorization executed after January 31, 1996, must be made on Form 8655 (with a revision date of October 1995 or later) or its equivalent.

.04 Except to the extent provided in section 6.05 of this revenue procedure, an Authorization will remain in effect until a new Authorization is received by the Service.

.05 The Service will not accept tax returns filed electronically by an Agent after December 31, 1996, unless the Service has received an Authorization on Form 8655 (with a revision date of October 1995 or later) or its equivalent that expressly permits the Agent to file tax returns electronically on behalf of the taxpayer. The Service will accept tax returns filed electronically by an Agent prior to January 1, 1997, unless the Service has received an Authorization that expressly precludes the Agent from filing tax returns electronically on behalf of the taxpayer.

## SECTION 7. SUBMITTING A REPORTING AGENT AUTHORIZATION

.01 An Agent that desires to use an Authorization to file taxpayer tax returns on magnetic tape or electronically, or to make FTD payments, and submit FTD information on magnetic tape or electronically, must formally apply to the Service for these privileges. Currently, the required information for these applications is contained in the documents listed in section 9 of this revenue procedure. The applications governed by these documents must be accompanied by the individual Authorizations, signed by the taxpayer or the authorized representative, and an Agent's List (if required by the applicable revenue procedure).

.02 For specific information concerning the requirements for submitting and updating Agent's Lists, please refer to Publication 1474, the Service contacts listed in section 8 of this revenue procedure, and the documents listed in section 9 of this revenue procedure.

## SECTION 8. INTERNAL REVENUE SERVICE CONTACTS

.01 Requests for Publication 1474, and questions regarding this revenue procedure, may be addressed to the Service at any one of the following service centers:

- (1) Northeast Region
  - (a) Andover
    - Andover Service Center
    - Management Support Branch
    - Mail Stop 105
    - 310 Lowell Street
    - Andover, MA 05501
    - Attn: Magnetic Tape Coordinator
  - (b) Brookhaven
    - Brookhaven Service Center
    - Stop 111
    - P.O. Box 400
    - Holtsville, NY 11742
    - Attn: Magnetic Tape Coordinator
  - (c) Cincinnati
    - Use the Philadelphia Service Center
  - (d) Philadelphia
    - Philadelphia Service Center
    - Mag Media Project Office
    - Mail Stop 115
    - 11601 Roosevelt Blvd.
    - Philadelphia, PA 19154
- (2) Southeast Region
  - (a) Atlanta
    - Atlanta Service Center
    - Stop 30
    - P.O. Box 47-421
    - Doraville, GA 30362
    - Attn: Magnetic Tape Coordinator
  - (b) Memphis
    - (i) Electronic filing
      - Memphis Service Center
      - ELF Coordinator, ELF Branch
      - P.O. Box 30309 AMF
      - Memphis, TN 38130
      - Attn: ELF Unit Stop 37
    - (ii) Magnetic tape filing
      - Use the Philadelphia Service Center
- (3) Midstates Region
  - (a) Austin
    - Austin Service Center
    - Quality Assurance Division
    - Mail Stop 1053
    - P.O. Box 934
    - Austin, TX 78767
    - Attn: National Reporting Agent Analyst
  - (b) Kansas City
    - Use the Fresno Service Center
- (4) Western Region
  - (a) Fresno
    - Fresno Service Center
    - Stop 44
    - P.O. Box 12866
    - Fresno, CA 93779
    - Attn: Magnetic Tape Coordinator
  - (b) Ogden
    - Use the Fresno Service Center

.02 All questions regarding this revenue procedure may also be addressed to the National Reporting Agent Analyst, Austin Service Center, at (512) 460-4201 (not a toll-free number).

#### SECTION 9. OTHER RELATED DOCUMENTS

The programs requiring an Authorization as a prerequisite to participation are described in the following documents:

- (1) For magnetic tape filing of Forms 940, 941, and 945, see Rev. Proc. 96-18, page 73, this Bulletin.
- (2) For electronic filing of Form 941, see Rev. Proc. 96-19, page 80, this Bulletin.
- (3) For magnetic tape filing of FTD information, see Rev. Proc. 89-48, 1989-2 C.B. 599; and
- (4) For electronic transmission of FTDs, see Rev. Proc. 94-48, 1994-2 C.B. 694.

#### SECTION 10. EFFECT ON OTHER DOCUMENTS

This revenue procedure supersedes Rev. Proc. 89-18, 1989-1 C.B. 828. In addition, this revenue procedure supersedes the Authorization information contained in the following revenue procedures: Rev. Proc. 94-59, 1994-2 C.B. 747; Rev. Proc. 94-18, 1994-1 C.B. 580; Rev. Proc. 93-46, 1993-2 C.B. 545; and Rev. Proc. 89-48, 1989-2 C.B. 599.

## SECTION 11. EFFECTIVE DATE

This revenue procedure is effective January 22, 1995.

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