

Internal Revenue Service

Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication **1474** (Rev. 1-2009)
Catalog Number **10821H**

TABLE OF CONTENTS

<u>Section Number</u>	<u>Section Title</u>	<u>Page Number</u>
	Purpose	3
	Changes	3
	Effective Date	3
Section 01	Submission of Reporting Agent Authorizations (RAAs)	4
Section 02	Submission of RAAs for Federal Tax Deposits (FTDs) and Federal Tax Payments (FTPs)	7
Section 03	Additional Information	7
Section 04	Conventions and Definitions	7
	.01 Conventions	7
	.02 Definitions	8
Section 05	Magnetic Tape Specifications	9
Exhibits	1 Form 8655, <i>Reporting Agent Authorization</i>	11
	2 Reporting Agent's List	13
	3 VOL1 Label	14
	4 HDR1 Label	15
	5 HDR2 Label	16
	6 EOF1 Label	17
	7 EOF2 Label	18
	8 EOVS1 Label	19
	9 EOVS2 Label	20
	10 Reporting Agent Record	21
	11 Taxpayer Record	22
	12 End Of File Trailer Record	32

PURPOSE

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 magnetic tape/electronic filing. This publication includes the requirements for paper submission of Reporting Agent's List, file specifications, magnetic tape record sequence order, processing criteria, record layouts, and exhibits. This publication should be used in conjunction with Revenue Procedure (Rev. Proc.) 2007-38, 2007-25 I.R.B. 1442 (previously Rev. Proc. 2003-69, 2003-2 C.B. 403).

CHANGES

Rev. Proc. 2007-38, 2007-25 I.R.B. 1442, modified and superseded Rev. Proc. 2003-69, 2003-2 C.B. 403. References throughout this publication were updated accordingly.

The Form 8655 was revised August 2008. In this revision, the Form 944-SS, *Employer's Annual Federal Tax Return*, was added to line 15 as a tax return that can be filed by the Reporting Agent. Also in this revision, the Form 990-C, *Farmers' Cooperative Association Income Tax Return*, was removed from line 16 as this form is obsolete. It was replaced with Form 1120-C, *U.S. Income Tax Return for Cooperative Associations*. Use Form 1120 on line 16 for Form 1120-C Authorizations. The August 2008 revision of Form 8655 is shown in Exhibit 1. Appropriate updates to the format for the taxpayer record are reflected in bold in Exhibit 11.

Images of the original Forms 8655 are acceptable when filed on compact disc (CD). The images must be in Tagged Image File format (.tif file extension).

As of May 5, 2008, the address for shipping magnetic tapes (reels and cartridges) was changed to the Martinsburg Computing Center rather than the Ogden Accounts Management Campus. The address for shipping Forms 8655 was not changed. The complete mailing addresses for both magnetic tapes and the corresponding Forms 8655 are shown in Section 01.13.

Editorial changes are shown throughout the document.

EFFECTIVE DATE

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

SECTION 01. SUBMISSION OF REPORTING AGENT AUTHORIZATIONS (RAAs)

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 Rev. Proc. 2007-38, 2007-25 I.R.B. 1442. Reporting Agents must comply with requirements to file/sign certain client/taxpayer employment tax returns and 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. 2005-60, 2005-2 C.B. 449. 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. 98-32, 1998-1 C.B. 935, 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 or by calling (800) TAX-FORM ((800) 829-3676).

SECTION 01.02

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

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. 2007-38, 2007-25 I.R.B. 1442). 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). 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.

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 Agrícolas, Forms 944, Forma 944-PR, Planilla Para La Declaración Anual Del Patrono, Forma 944(SP), Declaración Federal Anual de Impuestos del Patrono o Empleador, Form 944-SS, 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.

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 1099 series 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.

SECTION 01.05

There are two methods of submitting the Reporting Agent's List, electronically or on paper. The current allowable method for electronic submission is using magnetic tape. If the RA wishes, it may file the Reporting Agent's List on magnetic tape as long as the projected number of submissions is 25 or greater. If the number of client/taxpayer submissions exceeds 100 per week, the Reporting Agent's List is required to be filed on magnetic tape.

SECTION 01.06

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

SECTION 01.07

Reporting Agent's Lists on paper must be submitted using the format indicated in this publication, Exhibit 2, or instructions in Rev. Proc. 98-32 for Batch Filers and Bulk Filers. Reporting Agent's Lists and Forms 8655 must be in numerical order by Employer Identification Number (EIN).

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 each employer's Name Control.

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. RAs Employer Identification Number
3. List Type - either Additions or Deletions. Separate lists must be prepared for additions and deletions.
4. Name of RAs Contact Person
5. Phone Number of RAs Contact Person
6. Client Account Number – this is an optional field for benefit of RAs.
7. Taxpayer's Employer Identification Number
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.

SECTION 01.10

If the RA wishes to add or delete clients/taxpayers from its authorized list, the format for both the magnetic tape 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."

SECTION 01.11

Inventories of less than 25 adds or deletes (projected for the quarter) should not be sent on magnetic tape. These small volumes should be sent on paper listings at any time during the quarter. Inventories of more than 100 per week are required to be filed on magnetic tape.

SECTION 01.12

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

SECTION 01.13

Magnetic tapes, Forms 8655, and Reporting Agent's Lists should be sent to the full addresses shown below to ensure proper delivery for submissions of RAAs:

Magnetic Tape Delivery (Add and/or Delete Tapes):

Internal Revenue Service
Enterprise Computing Center-MTB
Mail Stop #1121, Tape Library
250 Murall Drive
Kearneysville, WV 25430

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)

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. Regardless of the method designated by the taxpayer, a Reporting Agent must make FTDs and submit FTD information through the EFTPS for a taxpayer that is required to make FTDs and submit FTD information through the EFTPS.

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.

SECTION 03. ADDITIONAL INFORMATION

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 01.13 above. Requests for additional copies of this publication are available on the Internet at www.irs.gov or by calling (800) TAX-FORM ((800) 829-3676). Requests for information concerning the Electronic Federal Tax Payment System (EFTPS) may be addressed to the address shown in Rev. Proc. 98-32. For information or questions regarding the IRS e-File Program, call the e-Help Desk at (866) 255-0654.

SECTION 04. CONVENTIONS AND DEFINITIONS

SECTION 04-01 Conventions

- 1) RAs who submit their initial, add or delete lists on magnetic tape must conform to Level 3 of the ANSI Standard X3.27-1978, (Magnetic Tape Labels and File Structure for Information Interchange). Magnetic tape cartridges must be of a type or comparable to BASF 3490 DL. Specifically, this call for recognition of the following label types: VOL1, HDR1, HDR2, EOF1, EOF2, EOVI, and EOVI2 (see Exhibits 3 through 9 for label specifications). No internal user labels or non-labeled tapes will be accepted as these modifications could prevent successful processing of the tape.
- 2) Record Mark - No restrictions apply to record marks.
- 3) Tape Mark - The tape marks (defined in Section 04.02) will be automatically generated for an interchange tape. An example of tape mark placement is provided in Section 05.02 Magnetic Tape Specifications.

SECTION 04.02 Definitions

Element	Description
ASCII	American Standard Code for Information Interchange
Blocked Records	Two or more records grouped together between interrecord gaps.
Blocking Factors	The number of records grouped together to form a block.
b	Denotes a blank position (except in creation date and purge date fields).
EIN	Employer Identification Number.
File	A file consists of all tape 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.
Record Mark	Special character used either to limit the number of characters in data transfer or to separate blocked records on tape.
Reel	A spool of magnetic tape.
Reporting Agent	A Reporting Agent is an accounting service, franchisor, 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.
Tape Mark	Special character that is written on tape.
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.
Unblocked Records	Single records written between interrecord gaps.
YYYYMM	YYYY = Four digit year; MM = ending month of the tax period (01-12). Examples: first quarter 2008 returns = 200803; fourth quarter 2008 returns = 200812; calendar year 2008 returns = 200812.
YYYYDDD	YYYY = Four digit year; DDD = Julian Date. Examples: January 1, 2008 = 2008001; February 21, 2008 = 2008052.

SECTION 05. MAGNETIC TAPE SPECIFICATIONS

SECTION 05.01

A tape must have the following physical characteristics:

- | | |
|----------------------------|---|
| 1. Type of tape | 1/2" Mylar base, oxide coated |
| 2. Recording density | 6250 BPI preferred, 1600 BPI acceptable Parity Odd |
| 3. Inter-record Gap | .3" for 6250 BPI, .6" for 1600 BPI |
| 4. Recording Mode | ASCII |
| 5. Track | 9-track for reel tape, 36 for Magnetic Tape cartridge |
| 6. Recording Format | Use recording format of "F" (fixed length records) |
| 7. Magnetic Tape Cartridge | Must be of a type comparable to BASF 3490 DL |

SECTION 05.02

These specifications prescribe the required format and content of the records to be included in the file, but not the methods or equipment to be used in their preparations. An acceptable file will contain the following:

VOL1
HDR1
HDR2
TAPE MARK
REPORTING AGENT RECORD
TAXPAYER RECORD(S) - one for each Authorization submitted
END OF FILE TRAILER RECORD
TAPE MARK
EOF1
EOF2
TAPE MARK
TAPE MARK

SECTION 05.03

All records, including headers and trailers, must be written at the same density.

SECTION 05.04

Affix an external label containing the following information to each tape/cartridge:

1. Name of RA
2. Number of taxpayer records (added or deleted) in the file (even if the file comprises more than one reel or cartridge)
3. Type of file (Initial, Add or Delete)
4. Density (6250) BPI (if reel tape)
5. Channel (9) if reel tape, (36) if cartridge
6. Parity (odd)
7. Sequence number of reel/cartridge and total number of reels/cartridges in file (Example: 1 of 3)
8. In large type: EXPEDITE - REPORTING AGENT AUTHORIZATIONS.

SECTION 05.05 Record Length

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

SECTION 05.06 Data

Only character data may be used. This means numeric fields cannot use overpunched signs and must be right justified with remaining unused positions zero filled. Special characters should be limited to "-", "&", "%", or "/" in the street address fields or "-" and "&" in the name lines of the Reporting Agent "RA" Record and Taxpayer "TP" Record. Otherwise, characters must be numeric or alphabetic. All numeric data should be in unsigned ASCII characters (no binary data).

SECTION 05.07 Reporting Agent Record

The Reporting Agent Record identifies the RA who submits the RAAs and associated tape(s) or cartridge(s) comprising the file (see Exhibit 10). The Reporting Agent Record must immediately precede the first Taxpayer Record reported on the first reel or cartridge of the file.

SECTION 05.08 Client/Taxpayer Records

Taxpayer Records contain information for each authorization contained in the file being submitted by the RA (see Exhibit 11). The number of Taxpayer Records appearing in the file should correspond to the number of RAAs being submitted. All Taxpayer Records must be in ascending numerical order by EIN in the file as 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 tape 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.

SECTION 05.09 End of File Trailer Record

This record contains a count of all Taxpayer Records contained in the file (see Exhibit 12). The Trailer Record must be the last record on the last tape(s) or cartridge(s) of the file. A tape mark must immediately follow the end of file trailer record.

EXHIBIT 1: FORM 8655, REPORTING AGENT AUTHORIZATION

Form 8655 (Rev. August 2008) Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Reporting Agent Authorization</h2>	OMB No. 1545-1058			
Taxpayer					
1a Name of taxpayer (as distinguished from trade name)		2 Employer identification number (EIN)			
1b Trade name, if any		4 If you are a seasonal employer, check here <input type="checkbox"/>			
3 Address (number, street, and room or suite no.)		5 Other identification number			
City or town, state, and ZIP code					
6 Contact person	7 Daytime telephone number ()	8 Fax number ()			
Reporting Agent					
9 Name (enter company name or name of business)		10 Employer identification number (EIN)			
11 Address (number, street, and room or suite no.)					
City or town, state, and ZIP code					
12 Contact person	13 Daytime telephone number ()	14 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					
17a 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 line 15 and/or line 16. <input type="checkbox"/>					
b Check here if the reporting agent also wants to receive copies of notices from the IRS <input type="checkbox"/>					
Form W-2 series or Form 1099 series Disclosure Authorization					
18a 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 _____.					
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 <input type="checkbox"/>					
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.					
Sign Here	I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.				
	▶ _____▶	▶ _____▶	▶ _____▶		
	Signature of taxpayer	Title	Date		
For Privacy Act and Paperwork Reduction Act Notice, see page 2.			Cat. No. 10241T	Form 8655 (Rev. 8-2008)	

EXHIBIT 1: FORM 8655, REPORTING AGENT AUTHORIZATION (continued)

General Instructions

What's New

- Form 944-SS has been added to line 15.
- Form 990-C has been deleted from line 16. Use the Form 1120 entry for Form 1120-C authorizations.

Purpose of Form

Form 8655 is used to authorize a reporting agent to:

- Sign and file certain returns;
- 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. 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**. 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.

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 "09/2008" 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 2008 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 "08/2008" 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 2008 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. Form 8655 is provided by the IRS for your convenience and its use is voluntary. If you choose to authorize a reporting agent to act on your behalf, under section 6109, you must disclose your EIN. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We need this information to gain access to your tax information in our files and properly respond to your request. If you do not disclose this information, the IRS may suspend processing your reporting agent authorization and may not be able to honor your reporting agent authorization until you provide your EIN.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia 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 6 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 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: VOL1 LABEL

Tape Position		Entry and/or Definition
1 - 4	*	"VOL1"
5 - 10		6 digit tape number (000001)
11 - 79	*	Blanks
80	*	"3" (indicates current level of ANSI standard)

* Asterisk indicates positions (fields) that are generally system generated. Enter the field if not system generated. The Reporting Agent should make entries in all other required fields as well.

EXHIBIT 4: HDR1 LABEL

Tape Position		Entry and/or Definition
1 - 4	*	"HDR1"
5 - 21		This is the file identifier. The RA must supply this information. Entries must be left justified with blanks in remaining positions. Valid entry is "RAF5001".
22 - 27		6 digit tape number
28 - 31	*	"0001"
32 - 35	*	"0001"
36 - 39		Specifies the current stage in bracket version in the succession of one file generation by the next. Generally will be 0001.
40 - 41		"01"
42 - 47		Creation Date. This field should be generated by the operating system with the date the tape was created. The format is bYYDDD. b = first two positions of the year. Use "0" (zero) for 20 or "1" (one) for 21. YY = last two positions of the year. DDD = Julian Date.
48 - 53		Purge Date. This date should be generated by the operating system with the date the tape will be purged. For IRS use, specify the purge date as one year after the creation date. The format is bYYDDD. b = first two positions of the year. Use "0" (zero) for 20 or "1" (one) for 21. YY = last two positions of the year. DDD = Julian Date.
54	*	blank
55 - 60	*	zeros ("000000")
61 - 80	*	blanks

* Asterisk indicates positions (fields) that are generally system generated. Enter the field if not system generated. The Reporting Agent should make entries in all other required fields as well.

EXHIBIT 5: HDR2 LABEL

Tape Position		Entry and/or Definition
1 - 4	*	"HDR2"
5		"F" (indicator for fixed length records)
6 - 10	*	"00400" All records will be 00400 in length.
11 - 15	*	"00400" All records will be 00400 in length.
16 - 50	*	Blanks
51 - 52	*	Specifies the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

* Asterisk indicates positions (fields) that are generally system generated. Enter the field if not system generated. The Reporting Agent should make entries in all other required fields as well.

EXHIBIT 6: EOF1 LABEL

Tape Position		Entry and/or Definition
1 - 4	*	"EOF1"
5 - 21		This is the file identifier. The RA must supply this information. Entries must be left justified and blank filled. Valid entry is "RAF5001".
22 - 27		6 digit tape number
28 - 31	*	"0001"
32 - 35	*	"0001"
36 - 39		Specifies the current stage in bracket version in the succession of one file generation by the next. Generally will be 0001.
40 - 41		"01"
42 - 47		Creation Date. This field should be generated by the operating system with the date the tape was created. The format is bYYDDD. b = first two positions of the year. Use "0" (zero) for 20 or "1" (one) for 21. YY = last two positions of the year. DDD = Julian Date.
48 - 53		Purge Date. This date should be generated by the operating system with the date the tape will be purged. For IRS use, specify the purge date as one year after the creation date. The format is bYYDDD. b = first two positions of the year. Use "0" (zero) for 20 or "1" (one) for 21. YY = last two positions of the year. DDD = Julian Date.
54	*	blank
55 - 60	*	The number of blocks on the tape.
61 - 80	*	blanks

* Asterisk indicates positions (fields) that are generally system generated. Enter the field if not system generated. The Reporting Agent should make entries in all other required fields as well.

EXHIBIT 7: EOF2 LABEL

Tape Position		Entry and/or Definition
1 - 4	*	"EOF2"
5		"F" (indicator for fixed length records)
6 - 10	*	"00400" All records will be 00400 in length.
11 - 15	*	"00400" All records will be 00400 in length.
16 - 50	*	Blanks
51 - 52	*	Specifies the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

* Asterisk indicates positions (fields) that are generally system generated. Enter the field if not system generated. The Reporting Agent should make entries in all other required fields as well.

EXHIBIT 8: EOVI LABEL

Tape Position	Entry and/or Definition
1 - 4	* "EOV1"
5 - 21	This is the file identifier. The RA must supply this information. Entries must be left justified and blank filled. Valid entry is "RAF5001".
22 - 27	6 digit tape number
28 - 31	* "0001"
32 - 35	* "0001"
36 - 39	Specifies the current stage in bracket version in the succession of one file generation by the next. Generally will be 0001.
40 - 41	"01"
42 - 47	Creation Date. This field should be generated by the operating system with the date the tape was created. The format is bYYDDD. b = first two positions of the year. Use "0" (zero) for 20 or "1" (one) for 21. YY = last two positions of the year. DDD = Julian Date.
48 - 53	Purge Date. This date should be generated by the operating system with the date the tape will be purged. For IRS use, specify the purge date as one year after the creation date. The format is bYYDDD. b = first two positions of the year. Use "0" (zero) for 20 or "1" (one) for 21. YY = last two positions of the year. DDD = Julian Date.
54	* blank
55 - 60	* The number of blocks on the tape.
61 - 80	* blanks

* Asterisk indicates positions (fields) that are generally system generated. Enter the field if not system generated. The Reporting Agent should make entries in all other required fields as well.

EXHIBIT 9: EOVS LABEL

Tape Position		Entry and/or Definition
1 - 4	*	"EOVS"
5		"F" (indicator for fixed length records)
6 - 10	*	"00400" All records will be 00400 in length.
11 - 15	*	"00400" All records will be 00400 in length.
16 - 50	*	Blanks
51 - 52	*	Specifies the buffer offset before the first record in the block. This should be "00".
53 - 80	*	Blanks

* Asterisk indicates positions (fields) that are generally system generated. Enter the field if not system generated. The Reporting Agent should make entries in all other required fields as well.

EXHIBIT 10: REPORTING AGENT RECORD

This record must precede the first Taxpayer Record reported on the first reel/cartridge of the file.

Tape 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 11: TAXPAYER RECORD

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

Tape 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. <u>Enter only in delete files.</u>
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. <i>Foreign Address:</i> 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. <i>Foreign Address:</i> Enter name of country. Left justify and blank fill.
106-107	Taxpayer State Code	Enter state code of taxpayer. <i>Foreign Address:</i> Enter ".".
108-116	Taxpayer Zip Code	Enter zip code of taxpayer. <i>Foreign Address:</i> 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.

EXHIBIT 11: TAXPAYER RECORD (continued)

Tape Position	Element Name	Entry and/or Definition
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.
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.

EXHIBIT 11: TAXPAYER RECORD (continued)

Tape Position	Element Name	Entry and/or Definition
153	940 FTD Indicator	Enter "Y" if RAA is for FTDs/FTP 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/FTP for Forms 940. Enter the last period for which RA is to make FTDs/FTP 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/FTP 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/FTP 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/FTP for Forms 941. Enter the last period for which RA is to make FTDs/FTP 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/FTP for Forms 941 is being submitted. Enter "D" if RAA is being terminated. Leave blank if 941 FTD Indicator is blank.
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.

EXHIBIT 11: TAXPAYER RECORD (continued)

Tape Position	Element Name	Entry and/or Definition
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 11: TAXPAYER RECORD (continued)

Tape 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.

EXHIBIT 11: TAXPAYER RECORD (continued)

Tape Position	Element Name	Entry and/or Definition
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.
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. If not, blank fill.
234-239	944SS Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 944-SS returns. Enter year of last return to be signed/filed by RA in YYYY12 format if RAA is being terminated. Leave blank if 944-SS Indicator is blank.
240	944SS Action Code	Enter "A" if RAA for Form 944-SS returns is being submitted. 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/FTP for Forms 990-T is being submitted. Enter "D" if RAA is being terminated. Leave blank if 990T FTD Indicator is blank.

EXHIBIT 11: TAXPAYER RECORD (continued)

Tape Position	Element Name	Entry and/or Definition
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.
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	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.

EXHIBIT 11: TAXPAYER RECORD (continued)

Tape Position	Element Name	Entry and/or Definition
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.
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.

EXHIBIT 11: TAXPAYER RECORD (continued)

Tape Position	Element Name	Entry and/or Definition
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. If not, blank fill.
306-311	944PR Tax Period	Enter the beginning year in YYYY12 format if RAA is for Form 944-PR returns. 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. 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 11: TAXPAYER RECORD (continued)

Tape 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.
337-400	Reserved for future use	Enter blanks.

EXHIBIT 12: END OF FILE TRAILER RECORD

This record type must be the last record on the RAs tape file. It can be followed only by a tape mark.

Tape 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.

