

This form must be completed exactly as required by the IRS.

Refer to the following documentation for taxpayer name and federal identification number as registered with the IRS:

- Preprinted IRS document within two (2) years of enrollment date
- IRS mailing label
- Copy of completed Form SS-4 filed with the IRS within the past three (3) months
- Copy of TEL-TIN
- CP575, “We assigned you an Employer Identification Number” notice
- Quarterly report prepared by an automated filing service within two (2) years of enrollment date

How to Complete the Reporting Agent Authorization

- Use black or blue ink.
- Use only capital letters and valid characters defined in Item 4.
- Keep all printing within the boxes.
- Do not make any stray marks on this form.
- Print legibly. Use one character per block.

Marking Example:

I	A
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5	2	4	7	1
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Item	Description
1. Employer identification number	Enter taxpayer business nine-digit Employer Identification Number (EIN).
2. Other identification number	Enter state identification number.
3. If you are a seasonal employer, check here...	Check this box if taxpayer’s business is seasonal or intermittent and there are quarters during the calendar year for which the taxpayer will not pay wages.
4. Name of taxpayer (as distinguished from trade name)	Enter the taxpayer’s legal name (Sole Proprietor/Owner, Estates, Partnerships, Corporation, or Trust and Fiduciary name). This must match the name on IRS records. Do not abbreviate or omit spaces. Do not use the word “The” as the first word unless it is followed by only one other word. Include legal/formal suffixes with individual names (for example, LLC, MD, PHD, CPA, Jr, Sr, III, etc.). <ul style="list-style-type: none"> • Valid characters are A-Z, 0-9, ampersand, hyphen, and only one blank space between each word. Any other punctuation, such as a comma, period, number sign, or apostrophe, and multiple blanks are invalid. • If a partnership, enter the trade or business name as the taxpayer legal name.
5. Trade name, if any (DBA)	If applicable, enter the trade name (DBA) of the business if different from the taxpayer name. Follow the same instructions as shown for Item 4; however, DO NOT enter “DBA” or “TA” on this line; show name only. Use valid character information as defined in Item 4.
6. Address	Enter address of taxpayer. Use valid character information as defined in Item 4.
7. Contact person	Provide proper name of authorized taxpayer representative (optional).
8. Telephone number	Provide taxpayer area code and phone number (optional).
9. Fax number	Provide taxpayer area code and facsimile number (optional).
14. Authorization of Reporting Agent To Sign and File Returns	Depending on which return(s) Advantage is filing, dates must be entered in the following format: <ul style="list-style-type: none"> • 940 – year (YYYY) Advantage will begin filing for • 941 – ending month (MM) of the quarter Advantage is authorized to begin signing and filing tax returns and year Advantage will begin filing for (YYYY). Acceptable values for the month are 03, 06, 09, and 12 • 943 – year (YYYY) Advantage will begin filing for • 944 – year (YYYY) Advantage will begin filing for • 945 – year (YYYY) Advantage will begin filing for
15. Authorization of Reporting Agent To Make Deposits and Payments	Depending on which return(s) Advantage is filing, dates must be entered in the following format: <ul style="list-style-type: none"> • 940 – month (MM) and year (YYYY) Advantage is authorized to begin making payments or deposits. Acceptable values for the month are 01 through 12 • 941 – month (MM) and year (YYYY) Advantage is authorized to begin making payments or deposits. Acceptable values for the month are 01 through 12 • 943 – month (MM) and year (YYYY) Advantage is authorized to begin making payments or deposits. Acceptable values for the month are 01 through 12 • 944 – year (YYYY) Paychex is authorized to begin making payments or deposits. • 945 – month (MM) and year (YYYY) Advantage is authorized to begin making payments or deposits.
16. Disclosure of Information to Reporting Agents	Check box 16a (). Box 16b is already check marked to ensure Advantage receives copies of IRS notices related to your account for the forms you have indicated in boxes 14, 15, and 17.
17. Form W-2 series or Form 1099 series Disclosure Authorization	Required: Year Advantage’s authority will begin to be effective for either the Form W-2 and the Form 1099 (YYYY).
18. State or local Authorization	Check the box ().
Authorization Agreement	Authorized Client signature and date. The IRS requires an authorized representative to sign form 8655. See the back of Form 8655, “Who Must Sign” for further instructions.

Reporting Agent Authorization
(In accordance with IRS Form 8655)

OMB No. 1545-1058

Taxpayer

1. Employer identification number (EIN)
2. Other identification number (State ID)
3. If you are a seasonal employer, check here
4. Name of taxpayer (as distinguished from trade name)
5. Trade name, if any (DBA)
6. Address (number, street, and room or suite no.)
City or town State ZIP code
7. Contact person
8. Telephone number
9. Fax number

Reporting Agent

10. Name
A D V A N T A G E P A Y R O L L S E R V I C E S I N C
11. Address
1 1 7 5 J O H N S T
12. Employer identification number (EIN)
0 1 - 0 2 8 7 1 4 7
13. Telephone number
8 6 6 - 7 1 7 - 9 7 7 8
City or town State ZIP code
W E S T H E N R I E T T A N Y 1 4 5 8 6 - 9 1 9 9

Authorization of Reporting Agent To Sign and File Returns (Caution: See Authorization Agreement)

14. 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 Y Y Y Y 941 M M / Y Y Y Y 943 Y Y Y Y 944 Y Y Y Y 945 Y Y Y Y

Authorization of Reporting Agent To Make Deposits and Payments (Caution: See Authorization Agreement)

15. 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 M M / Y Y Y Y 941 M M / Y Y Y Y 943 M M / Y Y Y Y 944 Y Y Y Y 945 M M / Y Y Y Y

Disclosure of Information to Reporting Agents

16a. 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 14 and/or line 15
16b. Check here if the reporting agent also wants to receive copies of notices from the IRS

Form W-2 series or Form 1099 series Disclosure Authorization

17a. 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
17b. 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 (Caution: See Authorization Agreement)

18. Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 14 and/or line 15

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 and that I may enroll in the Electronic Federal Tax Payment System (EFTPS) to view deposits and payments made on my behalf. If line 14 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 15 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 14 and/or line 15, 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.

Signature Title Date

General Instructions

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.

Note. 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 federal tax deposits (FTDs) and federal tax payments (FTPs) are made timely. See section 5.05 of Rev. Proc. 2012-32. Employers who enroll in the Electronic Federal Tax Payment System (EFTPS) can view EFTPS deposits and payments made on their behalf under their employer identification number (EIN).

Authority Granted

Once Form 8655 is signed, any authority granted is effective beginning with the period indicated on lines 14 or 15 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 by checking the box in line 16 is effective with the dated signature of the taxpayer on Form 8655.

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, and
- **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 14

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 15

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.

Line 16b

Checking this box **will not** enable Paychex to receive copies of notices from the IRS. All IRS notices received will need to be forwarded to your Paychex office. Do not check this box.

Who Must Sign

Electronic signature—For guidance on optional electronic signature methods, see Pub. 1474, section 01.03.

Sole proprietorship—The individual owning the business.

Corporation (including an 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 limited liability company (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-6406, Washington, DC 20224. **Do not** send Form 8655 to this address. Instead, see *Where To File* above.