Reporting Agent's PIN Application

A reporting agent is an accounting service, franchiser, bank, or person who complies with IRS Revenue Procedures 96-17 and is authorized to electronically sign and file a Form 94x tax return on behalf of a taxpayer. This authorization is begun with the submission of Form 8655, either by the client or the reporting agent. **There must be a Form 8655 signed by the client for each of the reporting agent's clients.** Reporting agents sign all the electronic 94x returns they file with a single 5-digit PIN signature.

The reporting agent must have an EFIN before submitting Form 8655. If you already have an EFIN, you must update the information on file with the IRS to be able to e-file 94X series tax returns. Log on to your IRS e-Services account to update your information.

IMPORTANT If a Reporting Agent gives tax advice, they must also have a PTIN (Preparer Tax Identification Number). If they do not offer tax advice, a PTIN is not required. Refer to the IRS website for more information about PTIN requirements.

If you apply to be a Reporting Agent, you can complete and sign a Form 8655, include your company on the Reporting Agent's List, and use your 5-digit Reporting Agent's PIN to e-file 94X series tax returns for your own company.

The Report Agent's PIN application process is a 5 step process:

- **1.** Have each client complete and sign a Form 8655.
- **2.** Complete a "Reporting Agent's List."
- **3.** Send the Forms 8655 along with a "Reporting Agent's List" to the IRS.
- 4. Complete the Reporting Agent's PIN Setup. Once a client has been approved for e-filing of 94x tax returns, go to Setup > Client Information > EF Options and select Transmit as Reporting Agent.
- Enter the Reporting Agent's PIN into DrakeCWU. Go to Firm > Firm Info./Global Settings and enter the 5-digit PIN into the Reporting Agent PIN field.

Step 1: Have each client complete and sign Form 8655.

- Download Form 8655 from the IRS website (<u>http://www.irs.gov/pub/irs-pdf/f8655.pdf</u>) or, from the main menu of DrakeCWU, go to
 Tools > Print Blank Forms, select the Federal 94X series, and double-click Form 8655. Click the print icon. Print and fill out one Form 8655 for each client for whom the reporting agent will e-file.
- Have each client complete and sign a Form 8655.

Form 8655, Line 15

15	Use the entry lines	below to indicate the tax	return(s) to be filed by the repo	orting agent. Enter the beginning	year of annual tax returns or be	ginning quarter of quarterly
	tax returns. See th	ne instructions for how to	enter the quarter and year. C	Once this authority is granted, it	t is effective until revoked by the	e taxpayer or reporting agent
	940	941	940-PR	941-PR	941-SS	943

	We recommend you enter an appropriate date for ALL tax returns that you may need to e-file on line 15 of Form 8655.
Note	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 reporting agent is authorized to sign and file tax returns for the taxpayer. For example, enter "09/2018" on the line for "941" to indicate you are authorizing the reporting agent to sign and file Form 941 for the July–September quarter of 2018 and subsequent quarters.

Step 2: Create a Reporting Agent's List.

This is required to accompany Forms 8655 and is a list of clients included in a batch being submitted for e-filing approval. See a sample of this document below.

REPORTING AGEN	T'S LIST		DATE OF LIST
Reporting Agent's Na	ame		
Reporting Agent's St	treet Address		
Reporting Agent's Ci	ity, State, ZIP		
Reporting Agent's Er	mployer Identification	Number	
List Type (Additions	or Deletions)		
Name of Reporting A	gent's Contact Pers	on	
Phone Number of Re	eporting Agent's Con	tact Person	
	Employer		
Client Account Number (optional)	Identification Number	Name Control (IRS Supplied)	Taxpayer Name and Address
10035	*12-0000XX		Taxpayer One
10000	12-00000/01		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
* Employer Identifica	tion Numbers must k	be listed in ascending	g numerical order.
and Taxpayer Name	and Address are fict d with the Reporting	titious examples. The Agent's List should I	yer Identification Number, Name Control, e actual information for the taxpayer's Forms be entered. Only one copy of the Reporting to:
Internal Revenue Se Accounts Manageme MS 6748; RAF Team 1973 N. Rulon White Ogden, UT 84404	ent Service Center		
-	nd paper Reporting A	Agent Lists to the RA	F Team at (801) 620-4142.
(from IRS Publication	n 1474)		

Reporting Agent's List

	To download the Reporting Agent's List in Microsoft Word format:
Mote	1. Go to the Drake Support website.
Note	2. On the left side of the page, go to Client Write-Up > Tutorials .
	3. Click the listing that says, "Reporting Agent's List (.doc Template)" in the Addi- tional Client Write-Up Instructions section.

Step 3: Send the Forms 8655 and the "Reporting Agent's List" to the IRS.

Fax (IRS preferred) or mail the signed Forms 8655 and the Reporting Agent's List to the IRS.

Ogden, UT 84404

Call the IRS at (801) 620-3852 to check the status of Form 8655 applications and for any other questions regarding the Reporting Agent application process.



If you faxed the Forms 8655 and Reporting Agent's List to the IRS, they will fax a copy of the Reporting Agent's list back to you with the client's **Name Control** hand-written beside their name on the list.

In approximately two weeks, reporting agents receive a mailed notification of acceptance from the IRS and, in a separate mailing, a five-digit signature PIN.

Steps 4 and 5: Complete the Reporting Agent's PIN Setup. (see "Reporting Agent PIN Setup" on page 49 of the DrakeCWU 2018 manual)