Part III. Administrative, Procedural, and Miscellaneous

26 CFR 601.602: Tax Forms and instructions.
(Also Part 1, §§ 6011, 6061, 6302, 31.6011(a)–7, 31.6061–1, 31.6302–1.)

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SECTION 1. PURPOSE

.01 This revenue procedure provides the requirements for completing and submitting Form 8655, *Reporting Agent Authorization* (Authorization). An Authorization allows a taxpayer to designate a Reporting Agent to perform the following acts on behalf of a taxpayer:

(1) Sign and electronically file Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*; Form 941, *Employer's QUARTERLY Federal Tax Return*; and those forms set forth in section 4.02(1) of this revenue procedure.

(2) Sign and file on paper (to the extent the IRS does not require filing electronically) the forms set forth in section 4.02(2) of this revenue procedure.

(3) Make federal tax deposits (FTDs) and other federal tax payments (FTPs) electronically via the Electronic Federal Tax Payment System (EFTPS) or the Federal Tax Application (FTA) and submit FTD information and FTP information electronically as described in section 4.02(3) of this revenue procedure.

(4) Receive duplicate copies of official notices, correspondence, deposit requirements, transcripts, or other information as described in section 4.02(4) of this revenue procedure.

(5) Receive duplicate copies of official notices, correspondence, deposit requirements, transcripts, or other information with respect to FTDs and FTPs as described in section 4.02(5) of this revenue procedure.

.02 The technical specifications for filing Authorization information are published separately in Publication 1474, *Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors.*

SECTION 2. BACKGROUND

.01 Section 1.6011–1 of the Income Tax Regulations and § 31.6011(a)–7 of the Employment Taxes and Collection of Income Tax at Source Regulations (Employment Tax Regulations) provide that each return required under the regulations, together with any prescribed copies or supporting data, must be filled in and disposed of in accordance with applicable forms, instructions, and regulations. Sec-

tion 31.6011(a)–7 provides that the return may be made by an agent authorized by the person required to make the return.

.02 Section 31.6061–1 of the Employment Tax Regulations provides that a return may be signed for the taxpayer by an agent duly authorized in accordance with § 31.6011(a)–7 to make the return. Section 1.6061–1 of the Income Tax Regulations provides that a return may be signed by an agent who is duly authorized under § 1.6012–1(a)(5) or (b) to make the return.

.03 Section 31.6302–1 of the Employment Tax Regulations provides the rules for depositing employment taxes. Section 31.6302–1(h) implements § 6302(h) of the Internal Revenue Code, which requires the use of an electronic fund transfer system for the collection of federal depository taxes. The EFTPS is the electronic fund transfer system developed to collect these taxes. Rev. Proc. 97–33, 1997–2 C.B. 371, provides general information about EFTPS, and Rev. Proc. 2012–33, 2012–34 I.R.B. 272, provides information about EFTPS programs for Reporting Agents making FTDs and FTPs on behalf of multiple taxpayers.

.04 The Internal Revenue Service (Service) has prescribed Form 8655 as the appropriate authorization form for a taxpayer to use to designate a Reporting Agent to perform the actions set forth in section 4.02 of this revenue procedure.

.05 All references in this revenue procedure to forms and publications include all future revisions and successor forms and publications.

SECTION 3. SIGNIFICANT CHANGES TO REV. PROC. 2007–38

.01 This revenue procedure modifies and supersedes Rev. Proc. 2007–38, 2007–1 C.B. 1442, by making the following changes to Rev. Proc. 2007–38:

(1) Section 5.02(3) has been revised to state that whenever Reporting Agents make FTDs or FTPs for client taxpayers, the Reporting Agents must use the EFTPS or FTA. Since a taxpayer enrolled in the EFTPS can view FTDs and FTPs made on its behalf by Reporting Agents, a taxpayer will be able to verify that a Reporting Agent has, in a timely manner, made those FTDs and FTPs. Sections 1.01(3), 4.02(3), 5.02(3), and 5.05 have been revised to reflect expanded use of the EFTPS for FTDs and FTPs.

(2) Section 5.04 has been revised to state that although a new Authorization must be submitted to the Service for any increase or decrease in the authority of a Reporting Agent to act for its client, the preceding Authorization remains in effect except as modified by the new one.

(3) Section 5.05 has been revised to require Reporting Agents to notify taxpayers in writing on at least a quarterly basis that an Authorization does not eliminate the taxpayer's liability for the failure to file employment tax returns or remit employment taxes.

(4) Section 13 updates the list of other related documents.

SECTION 4. DEFINITIONS

.01 *Reporting Agent.* A Reporting Agent is an accounting service, franchiser, bank, service bureau, or other entity authorized to perform on behalf of a taxpayer one or more of the acts described in this revenue procedure.

.02 *Authorization.* An Authorization allows a taxpayer to designate a Reporting Agent to:

(1) Sign and file electronically Form 940, Form 941, the forms set forth on Form 8655, and amended or any successor forms.

(2) Sign and file on paper (to the extent the IRS does not require filing electronically) the following forms: amended returns on Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*; Forma 940-PR, *Planilla para la Declaración Anual del Patrono de la Contribución Federal para el Desempleo (FUTA)*; Forma 941-PR, *Planilla para la Declaración Federal TRIMESTRAL del Patrono*; Form 941-SS, *Employer's QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands)*; Form 941-X, *Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund*; 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*; Form 943-X, *Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund*; Form 944, *Employer's Annual Federal Tax Return*; Forma 944(SP), *Declaración Federal ANUAL de Impuestos del Patrono o Empleador*; Form 944-X, *Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund*; Form 945, *Annual Return of Withheld Federal Income Tax*; Form 945-X, *Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund*; Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*; Form CT–1, *Employer's Annual Railroad Retirement Tax Return*; Form CT–1 X, *Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund*, any other forms set forth on Form 8655 but not listed in this section 4.02, and any amended or successor forms.

(3) Make FTDs and FTPs electronically via the EFTPS or FTA and submit FTD information and FTP information electronically for the taxes deposited and the payments reported on applicable returns set forth on Form 8655. A more complete definition of the FTA "same-day" system can be found at section 3.07 of Rev. Proc. 97–33, 1997–2 C.B. 371 (under the name "electronic tax application"); the Treasury Department's *www.eftps.gov* site also provides information regarding these same-day payments.

(4) Receive duplicate copies of official notices, correspondence, deposit requirements, transcripts, or other information with respect to the tax returns described in section 4.02(1) or (2) of this revenue procedure.

(5) Receive duplicate copies of official notices, correspondence, deposit requirements, transcripts, or other information with respect to FTDs and FTPs.

.03 *Reporting Agent's List.* A Reporting Agent's List (Agent's List) identifies all taxpayers for whom a Reporting Agent will file tax returns, make FTDs and FTPs, or submit FTD information and FTP information electronically. A separate Authorization must be submitted for each taxpayer on the Agent's List.

SECTION 5. SCOPE OF REPORTING AGENT AUTHORIZATION

.01 The scope of an Authorization for filing the returns listed on Form 8655 is as follows:

(1) A taxpayer may authorize a Reporting Agent to sign and file on the taxpayer's behalf any or all of the returns listed on Form 8655 and any amended and successor forms. A Form 8655 that authorizes a Reporting Agent to sign and file a Form 941, Form 941-SS, Forma 941-PR, Form 944, or Forma 944(SP) also authorizes the Reporting Agent to sign and file any other form in the Form 941 or 944 series of returns.

(2) A taxpayer may authorize a Reporting Agent to receive duplicate copies of notices, correspondence, deposit requirements, transcripts, or other information with respect to the returns filed by the Reporting Agent.

(3) A taxpayer may authorize a Reporting Agent to receive confidential taxpayer information from the Service to assist in responding to notices relating to the Form W–2 or Form 1099 series of information returns, or the Form 3921 or Form 3922 information returns.

(4) An Authorization that permits a Reporting Agent to make returns also permits a Reporting Agent to request information from the Service or submit information to the Service about the returns filed by the Reporting Agent. This authority extends to any information concerning penalties that may arise from the returns, including information that may assist the Service in determining whether it would be appropriate to grant relief from any penalties arising from the returns. This authority continues regardless of a change in filing requirements. For instance, if a Reporting Agent, pursuant to an Authorization, made and filed a Form 941 on behalf of a taxpayer prior to the Service notifying the taxpayer that the taxpayer's filing requirement was changed from Form 941 to Form 944, the Reporting Agent has authority to continue to request information from the Service or submit information to the Service about the previously-filed Form 941, assuming the Reporting Agent's Authorization remains in effect.

(5) An Authorization, however, does not permit the Reporting Agent to request the abatement of any penalties that may arise from the returns filed by the Reporting Agent or to perform in any other way any acts that constitute representation of the taxpayer within the meaning of § 601.501(b)(13) of the Statement of Procedural Rules.

.02 The scope of an Authorization for making FTDs and FTPs and submitting FTD information and FTP information is as follows:

(1) A taxpayer may authorize a Reporting Agent to make FTDs and FTPs for any taxes reported on any of the returns listed on Form 8655 and to submit FTD information and FTP information on the taxpayer's behalf. A Form 8655 that authorizes a Reporting Agent to prepare and make FTDs and FTPs on Form 990-C, *Farmers' Cooperative Association Income Tax Return*, also authorizes a Reporting Agent to prepare and make FTDs and FTPs on Form 1120-C, *U.S. Income Tax Return for Cooperative Associations.*

(2) A taxpayer may authorize a Reporting Agent to receive duplicate copies of notices and correspondence for FTDs and FTPs made by the Reporting Agent for the taxpayer.

(3) A Reporting Agent that makes FTDs or FTPs for a taxpayer must do so through the EFTPS or FTA, regardless of the method the taxpayer specifies for such deposits and payments, and regardless of whether the taxpayer must make deposits, payments, or information submissions electronically.

(4) An Authorization that permits a Reporting Agent to make FTDs and FTPs also permits the Reporting Agent to request information from the Service or submit information to the Service on the FTDs and FTPs submitted by the Reporting Agent. It further permits the Reporting Agent to submit any information concerning penalties that may arise from the returns, including information that may assist the Service in determining whether it would be appropriate to grant relief from penalties. This authority continues regardless of a change in forms. For instance, if a Reporting Agent had authority to make FTDs and FTPs in connection with Form 990-C and did so, and the Service later replaces Form 990-C with Form 1120-C, absent a change to the Authorization, the Reporting Agent has authority to make FTDs and FTPs on behalf of the taxpayer in connection with Form 1120-C. The Reporting Agent also retains authority to request information from the Service or submit information to the Service about the FTDs and FTPs relating to Form 990-C.

(5) An Authorization does not permit the Reporting Agent to request the abatement of any penalties that may arise from the FTDs or FTPs made by the Reporting Agent or to perform in any other way any acts that constitute representation of the taxpayer within the meaning of § 601.501(b)(13) of the Statement of Procedural Rules.

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

(1) The Service must accept the Authorization and Agent's List before the Reporting Agent may file a return on behalf of a taxpayer.

(2) The Reporting Agent must observe the rules of Rev. Proc. 2012–33, 2012–34 I.R.B. 272 and any successor published guidance, or instructions posted on *www.irs.gov* or *www.eftps.gov* in making electronic FTDs or FTPs on behalf of a taxpayer, or submitting FTD information or FTP information electronically.

(3) See section 13 of this revenue procedure for a list of other applicable guidance.

.04 Unless the instructions to the Form 8655 or any successor form provide otherwise, a new Authorization must be submitted to the Service for any increase or decrease in the scope of the authority of a Reporting Agent to act on behalf of the taxpayer, but the preceding Authorization regarding the taxpayer and the Reporting Agent shall remain in effect except as modified by the new Authorization. Unless the instructions to the Form 8655 or any successor form provide otherwise, a new Authorization must also be submitted to the Service if a taxpayer appoints a new Reporting Agent. Receipt by the Service of an Authorization designating a new Reporting Agent terminates the authority of the prior Reporting Agent for all purposes for tax periods beginning on or after the effective date of the new Authorization. An Authorization designating a new Reporting Agent also terminates the authority of the prior Reporting Agent to receive duplicate copies of notices. For the tax periods beginning before the effective date of the new Authorization, the prior Reporting Agent retains the authority specified in the

prior Authorization unless the taxpayer explicitly revokes the prior Authorization.

.05 An Authorization does not relieve the taxpayer of the responsibility (or from liability for failing) to ensure that all tax returns are filed timely and that all FTDs and FTPs are made timely.

A Reporting Agent must provide the taxpayer with a written statement that (a) advises the taxpayer of taxpayer's responsibility to timely file the returns listed on the Form 8655 and make FTDs and FTPs, (b) advises the taxpayer that authorizing a Reporting Agent to perform any of these obligations does not relieve the taxpayer from any liabilities resulting from the Reporting Agent's failure to perform these obligations, (c) recommends that the taxpayer enroll in and use the EFTPS to ascertain whether the Reporting Agent has, on a timely basis, made all required FTDs and FTPs, and (d) advises the taxpayer that state-level tax verification programs may also be available. The Reporting Agent must provide the taxpayer with this statement when it enters into a contract for services with the taxpayer and on at least a quarterly basis for as long as the Reporting Agent provides services to the taxpayer. The statement described in this section 5.05 shall consist of the following or similar language:

> Please be aware that you are responsible for the timely filing of employment tax returns and the timely payment of employment taxes for your employees, even if you have authorized a third party to file the returns and make the payments. Therefore, the Internal Revenue Service recommends that you enroll in the U.S. Treasury Department's Electronic Federal Tax Payment System (EFTPS) to monitor your account and ensure that timely tax payments are being made for you. You may enroll in the EFTPS online at *www.eftps.gov*, or call (800) 555–4477 for an enrollment form.
>
> State tax authorities generally offer similar means to verify tax payments. Contact the appropriate state offices directly for details.

The statement described in this subsection may be provided to the taxpayer in the form of an electronic mail message. This statement (whether on paper or electronic) may be provided either as a stand-alone communication or as a conspicuous element of other communications. If provided as an element of other communications, the notice should have its own heading or caption, or otherwise be set apart from other text, and should be labeled as "important tax information" or wording to that effect.

.06 A Reporting Agent may use an Authorization to file paper returns listed on Form 8655 on behalf of a taxpayer only if:

(1) The late receipt of payroll information from a taxpayer has jeopardized the timely electronic filing of the taxpayer's return;

(2) The paper return amends Form 940 filed under the electronic filing programs referenced in section 13 of this revenue procedure;

(3) The Service's rejection of an electronic filing has jeopardized the timely filing of the taxpayer's return;

(4) The returns are listed in section 4.02(2) of this revenue procedure;

(5) The Service's electronic return program administrator for a Reporting Agent participating in an electronic filing program referenced in section 13 of this revenue procedure has requested paper returns; or

(6) The Service's systems do not accommodate electronic filing of an attachment required to be filed with the return.

.07 A Reporting Agent authorized by Form 8655 may prepare a paper tax return for the taxpayer's signature.

.08 Each paper tax return must be signed by the taxpayer, by the taxpayer's authorized representative, or by a Reporting Agent permitted in section 5.06 of this revenue procedure to file paper returns on behalf of the taxpayer.

.09 The Reporting Agent must provide the taxpayer with a complete copy of any returns filed by the Reporting Agent. This information may be provided on a replica of an official form or in any other format that provides all of the return information and references the line numbers of the official form.

.10 A Reporting Agent must keep a copy of each Authorization designating that Reporting Agent as an agent for a taxpayer at the Reporting Agent's principal place of business and make it available for inspection by the Service until the period of limitations for assessment of tax for the last return filed pursuant to the Authorization expires.

SECTION 6. COMPLETING A REPORTING AGENT AUTHORIZATION

.01 An Authorization must be provided 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.* When completing Form 8655, a taxpayer may strike out any non-applicable portions of the form. Once completed, a Reporting Agent may fax the Authorization to the Service.

.02 An Authorization must be signed by the taxpayer or an authorized representative holding a power of attorney that specifically authorizes the representative to sign returns on behalf of the taxpayer. If the Authorization provides that the Reporting Agent is authorized to receive tax return notices, correspondence, deposit requirements, and transcripts from the Service, or discuss taxpayer account information with Service representatives and is signed by a person other than the taxpayer, the authorized representative must be authorized both to receive, and to designate others to receive, tax return information (as defined in § 6103(b)(2)) of the taxpayer. The Authorization shall be completed and submitted in accordance with the instructions to the Form 8655 and any other written procedures promulgated by the Service.

.03 Except to the extent provided in section 6.04 of this revenue procedure, an Authorization will remain in effect until the Service receives a revocation of the Authorization or a new Authorization or a Reporting Agent is suspended.

.04 A new Authorization is not required to replace an Authorization made on Form 8655 with a revision date before October 1995 (or made on an equivalent substitute) that was previously submitted to the Service by a Reporting Agent if the Authorization places no restriction on the medium for filing Forms 940 or 941 and the Reporting Agent advises the taxpayer that its Forms 940 and 941 may be filed electronically and that the taxpayer has the option to reject electronic filing. A Reporting Agent may use whatever method the Reporting Agent deems the most efficient and timely method to convey the advice. A taxpayer's rejection of electronic

filing of Forms 940 or 941 must be submitted in writing to the Reporting Agent, and upon receipt the Reporting Agent must immediately remove the taxpayer from the Agent's List or database of taxpayers for which the Reporting Agent files returns electronically.

SECTION 7. SUBMITTING A REPORTING AGENT AUTHORIZATION

.01 A Reporting Agent that intends to use an Authorization to file Forms 940 or 941 must formally apply to the Service for electronic filing privileges because Reporting Agents (with the limited exceptions noted in section 5.06 of this revenue procedure) must file such forms electronically. A Reporting Agent that intends to use an Authorization to make FTDs or FTPs (and submit related information), or to file Form 944 electronically, must formally apply to the Service for those privileges. The application process for permission to electronically file Forms 940, 941, and 944 and for participation in EFTPS is contained in the documents (or their successors) listed in section 13 of this revenue procedure. Applications must be accompanied by individual Authorizations, signed as provided in section 6.02 of this revenue procedure, and an Agent's List (if required by the applicable guidance document).

.02 An Agent's List must contain each taxpayer's employer identification number. Agent's Lists may be filed electronically, as appropriate, but if the number of taxpayers/clients exceeds 100, the Agent's List must be filed electronically. For specific information concerning the requirements for filing and updating Agent's Lists, see Publication 1474 and the documents listed in section 13 of this revenue procedure. The Service contacts listed in section 12 of this revenue procedure may also be contacted for this information.

SECTION 8. SUSPENSION

.01 The Service reserves the right to suspend a Reporting Agent from the Reporting Agent program for the following reasons (this list is not all-inclusive):

(1) Failing to perform the acts described in sections 4.02 or 5.05 of this revenue procedure or Publication 1474.

(2) Submitting payment information on behalf of taxpayers for which the Reporting Agent did not receive Authorizations.

(3) Failing to comply with the requirements of any regulation, revenue procedure, or other published guidance applicable to Reporting Agents.

(4) Failing to cooperate with the Service's efforts to monitor Reporting Agents and investigate abuse in the Reporting Agent program.

(5) Receiving significant complaints about the Reporting Agent's performance in the Reporting Agent program.

.02 If the Service informs a Reporting Agent that a certain action is a reason for suspension and the action continues, the Service may send the Reporting Agent a notice proposing suspension of the Reporting Agent from the Reporting Agent program. A notice proposing suspension, however, may be sent without a warning if the Reporting Agent's actions indicate an intentional disregard of the rules. A notice proposing suspension will describe the reasons for the proposed suspension, the length of the suspension, and the conditions that need to be met before the suspension will terminate.

SECTION 9. ADMINISTRATIVE REVIEW PROCESS FOR PROPOSED SUSPENSION

.01 A Reporting Agent that receives a notice proposing suspension from the Reporting Agent program, as described in section 8.02 of this revenue procedure, may request an administrative review prior to the suspension taking effect.

.02 The request for an administrative review must be in writing and contain detailed reasons, with supporting documentation, for withdrawal of the proposed suspension.

.03 The written request for an administrative review and a copy of the notice proposing suspension must be delivered to the address designated in the notice within 30 days of the effective date of the notice.

.04 If a written request for administrative review is timely submitted, the Service will, after consideration of the request, either issue a suspension letter or notify the Reporting Agent in writing that the proposed suspension is withdrawn.

.05 Failure to submit a timely written request for an administrative review irrevocably terminates the Reporting Agent's right to an administrative review of the proposed suspension, and the Service will issue a suspension letter.

SECTION 10. EFFECT OF SUSPENSION

.01 The Reporting Agent's suspension will continue for the length of time specified in the suspension letter, or until the conditions for terminating the suspension have been met, whichever is later. If a Reporting Agent is suspended, the Service's subsequent determination of whether a reason for suspension has been corrected is not subject to administrative review or appeal.

.02 After suspension, a Reporting Agent may not perform the acts described in this revenue procedure. As an exception, a Reporting Agent may submit an FTD if the FTD is due not more than 30 days after the effective date on the suspension letter. A Reporting Agent, however, cannot submit FTPs during the suspension period.

.03 A Reporting Agent must provide written notification of a suspension from the Reporting Agent program to each taxpayer in the program within 10 days from the date on the suspension letter. This notification must be provided irrespective of the length of the suspension or how quickly the Reporting Agent believes it may meet the conditions for terminating the suspension.

.04 A Reporting Agent will be able to perform the acts described in section 4.02 of this revenue procedure without re-registering in the Reporting Agent program after the stated suspension period expires and the reason(s) for suspension are corrected.

SECTION 11. APPEAL OF SUSPENSION

.01 If a Reporting Agent receives a suspension letter from the Service, the Reporting Agent is entitled to appeal, by written protest, to the Service. The written protest must be delivered to the address designated on the suspension letter. During the appeals process, the suspension remains in effect.

.02 The written protest must be received by the Service within 30 days of the effec-

tive date on the suspension letter. The written protest must contain detailed reasons, with supporting documentation, for withdrawal of the suspension.

.03 Failure to appeal within the 30-day period described in section 11.02 of this revenue procedure irrevocably terminates the Reporting Agent's right to appeal the suspension under section 11.01.

SECTION 12. INTERNAL REVENUE SERVICE CONTACTS

Publication 1474 and Publication 1167 may be obtained electronically via the Service's website at *www.irs.gov* or through the mail by calling (800) 829–3676 to request a copy. In addition, requests for Publication 1474 and questions regarding this revenue procedure may be addressed to the Service at:

Internal Revenue Service
Accounts Management Service Center
MS 6748 RAF Team
1973 North Rulon White Blvd.
Ogden, UT 84201

Questions regarding Publication 1167 may be directed to *substituteforms@irs.gov*.

SECTION 13. OTHER RELATED DOCUMENTS

These documents describe programs that require an Authorization as a prerequisite to participation:

(1) For rules regarding Form 944, see §§ 31.6011(a)–1T, 31.6011(a)–4T and 31.6302–1T of the Employment Tax Regulations, and Rev. Proc. 2009–51, 2009–45 I.R.B. 625.

(2) For electronic filing of Forms 940, 941, and 944, see Rev. Proc. 2007–40, 2007–1 C.B. 1488.

(3) For participation in EFTPS, see Rev. Proc. 2012–33, 2012–34 I.R.B. 272.

(4) For the Service's e-file program generally, see Publication 3112, *IRS e-file Application and Participation.*

(5) For rules on preparation and submission of Form 8655, see Publication 1474, *Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors*.

SECTION 14. EFFECT ON OTHER DOCUMENTS

This revenue procedure modifies and supersedes Rev. Proc. 2007–38, 2007–1 C.B. 1442.

SECTION 15. EFFECTIVE DATE

This revenue procedure is effective November 19, 2012.

SECTION 16. PAPERWORK REDUCTION ACT

The collection of information in this revenue procedure has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545–1058.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

The collection of information in this revenue procedure is in section 5.05. This information is required to inform clients of reporting agents that the clients remain liable for the taxes the agents must remit. The information is also required to advise the clients to enroll in the EFTPS. The collection of information is mandatory. The likely respondents are business or other for-profit institutions.

The estimated total annual recordkeeping and third-party disclosure burden will be 12,750 hours. The estimated annual burden per recordkeeper is three hours. The estimated number of recordkeepers is 4,250.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

SECTION 17. DRAFTING INFORMATION

The principal author of this revenue procedure is Nathan Rosen of the Office of Associate Chief Counsel (Procedure and Administration). Mr. Rosen may be contacted at (202) 622–3630 (not a toll-free number).

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26 CFR 601.602: Tax forms and instructions.
(Also Part 1, §§ 6001, 6302, 6651, 6655, 6656, 31.6302–1.)

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