



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.3.9

AUGUST 28, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits revised IRM 21.3.9, Taxpayer Contacts, Processing Reporting Agents File Authorizations.

MATERIAL CHANGES

- (1) This IRM was revised to reflect the following changes:

SUBSECTION	CHANGE
IRM 21.3.9.1.1	Removed guidance that once a penalty determination is made it may be shared with the RA. IPU 25U0290 issued 02-28-2025.
IRM 21.3.9.1.1	Updated to clarify Form 8655 does not authorize an RA to request a credit transfer on behalf of a client. The RA may provide payment information as an other third party. IPU 25U0290 issued 02-28-2025.
IRM 21.3.9.2.2	Updated to clarify Form 8655 does not authorize an RA to request a credit transfer on behalf of a client. The RA may provide payment information as an other third party. IPU 25U0290 issued 02-28-2025.
IRM 21.3.9.2.2	Updated to include Secure Large File Transfer Business 2 Business (SLFT B2B) as an IRS approved secure file transfer method. IPU 25U3296 issued 05-16-2025.
IRM 21.3.9.3.2	Corrected paragraph (15) and (16) to reflect YYYY/MM to align with the formatting on Form 8655. This change was submitted with Feedback number 23646. IPU 24U1142 issued 11-18-2024.
IRM 21.3.9.3.2	Updated to include SLFT B2B as an IRS approved secure file transfer method. IPU 25U3296 issued 05-16-2025.
IRM 21.3.9.4	Updated to include Secure Large File Transfer Business 2 Business (SLFT B2B) as an IRS approved secure file transfer method. IPU 25U3296 issued 05-16-2025.
IRM 21.3.9.5	Updated to include SLFT B2B as an IRS approved secure file transfer method. IPU 25U3296 issued 05-16-2025.
IRM 21.3.9.6.4	Updated to include Secure Large File Transfer Business 2 Business (SLFT B2B) as an IRS approved secure file transfer method. IPU 25U3296 issued 05-16-2025.
IRM 21.3.9.8.1	Updated to include SLFT B2B as an IRS approved secure file transfer method. IPU 25U3296 issued 05-16-2025.

SUBSECTION	CHANGE
Exhibit 21.3.9-1	Updated to include acronym for Secure Data Transfer (SDT) and Secure Large File Transfer Business 2 Business (SLFT B2B). IPU 25U3296 issued 05-16-2025.
IRM 21.3.9	Editorial changes made throughout including reviewed and updated website addresses, IRM references, corrected capitalization, typos, grammar and numbered if/then tables. IPU 25U3296 issued 05-16-2025.

EFFECT ON OTHER DOCUMENTS

IRM 21.3.9 dated August 20, 2024 (effective October 1, 2024) is superseded. The following IRM Procedural Updates (IPUs), have been incorporated into this IRM: IPU 24U1142 issued 11-18-2024, IPU 25U0290 issued 02-28-2025 and IPU 25U3296 issued 05-16-2025.

AUDIENCE

The primary users of this IRM are Small Business/Self-Employed (SB/SE) and Taxpayer Services (TS) Customer Account Services employees.

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Taxpayer Services

21.3.9

Processing Reporting Agents File Authorizations

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- 21.3.9-1 Acronyms and Abbreviations Used in This IRM

21.3.9.1
(10-01-2022)
Program Scope and Objectives

- (1) This section contains information on processing Form 8655, Reporting Agent Authorization, to the Reporting Agents File (RAF).
- (2) **Purpose:** To provide procedures for processing Form 8655 authorizations to the RAF database.
- (3) **Audience:** The primary users of this IRM are Tax Examination Technicians located at the Ogden Accounts Management Campus (OAMC) who are tasked with processing Form 8655 authorizations to the RAF database.
- (4) **Policy Owner:** Director, Accounts Management
- (5) **Program Owner:** Process and Procedures BMF (PPB), Accounts Management, Taxpayer Services (TS)
- (6) **Primary Stakeholders:** Taxpayer Services (TS), Small Business/Self Employed (SB/SE), and Large Business and International (LB&I)
- (7) **Program Goals:** Program goals for this type of work are included in the Accounts Management Program Letter as well as IRM 1.4.16, Accounts Management Guide for Managers.

21.3.9.1.1
(02-28-2025)
Background

- (1) Form 8655, Reporting Agent Authorization, is used to authorize a designated agent to assist an employer in making required tax deposits and tax information filings to federal, state, and local governments. The Form 8655 allows a Reporting Agent (RA) to exercise the authorities listed below on behalf of their clients:
 - a. **File and sign certain tax returns** electronically, or on paper where authorized and electronic filing is not supported.
 - b. **Make Federal Tax Deposits** (FTDs) and submit FTD information electronically.
 - c. **Receive duplicate copies** of official notices, correspondence, transcripts or other information with respect to the electronic returns filed by the agent.

Note: After consideration by the Taxpayer Communications Task group (TACT), an administrative decision was made to stop sending RAs inserts with their copy of taxpayer notices effective July 15, 2009.
 - d. **Receive duplicate copies** of official notices, correspondence, transcripts, filing frequency information or other information with respect to the FTDs submitted electronically by the agent.

Note: Upon request, an RA is entitled to receive transcripts of accounts for tax periods in which the RA filed the return electronically. The RA is also entitled to request and receive a transcript reflecting tax deposits/payments submitted electronically by the RA. See IRM 21.2.3, Transcripts, for procedures on handling transcript requests, including required sanitizing of Integrated Data Retrieval System (IDRS) transcripts.

Reminder: RAs are not entitled to receive transcripts for tax periods for which they were not authorized to act as the RA for the taxpayer.
 - e. **Provide information, as an “other third party,”**

- An RA may provide the IRS information that assists the IRS in deciding whether reasonable cause exists for penalty abatement when related to a filing or payment made electronically by the RA.

Note: Form 8655, Reporting Agent Authorization, does **not** authorize the RA to request penalty abatement on behalf of the taxpayer, argue the facts or appeal a denied request without Form 2848, Power of Attorney and Declaration of Representative. See IRM 21.1.3.4(6), Other Third-Party Inquiries, for more information.

- An RA may provide the IRS information that assists the IRS in determining the proper application of deposits and/or payments to resolve an account related issue.

Note: Form 8655 does **not** authorize the RA to request credit transfers on behalf of their clients without Form 2848, Power of Attorney and Declaration of Representative. See IRM 21.1.3.4(6), Other Third-Party Inquiries, for more information.

Note: When accepting information from an RA as an “other third party,” advise the RA that any action taken on the account would generate a letter to the taxpayer’s address of record to confirm the account status.

Note: If Box 17 of Form 8655 was checked, the RA is authorized to receive duplicate copies of notices and correspondence regarding returns filed and deposits or payments made by the RA.

- (2) Reporting Agents File (RAF) authorizations, additions, deletions, and/or corrections are processed in OAMC. Any employee with IDRS access can research the RAF, but only RAF employees can add, delete or update the RAF. All Forms 8655 are mailed to:

Internal Revenue Service
Ogden Accounts Management Campus
MS 6748 RAF Team
1973 N Rulon White Blvd.
Ogden, Utah 84404

- (3) The Restructuring and Reform Act of 1998, Section 3705, provides identification requirements for all IRS employees working tax related matters:

- IRS employees must give their title, last name, and identification/badge number during taxpayer telephone, face-to-face, and written contact.
- In addition, a telephone number is required on all taxpayer correspondence.
- Correspondence letters require a specific employee name and telephone number **only** if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have about the correspondence, or the employee is asking the taxpayer to provide additional case-related information.
- If the taxpayer does not need to contact a specific employee, then the correspondence needs only an IRS telephone number and standard signature.

21.3.9.1.2
(10-01-2017)
Authority

- (1) The authority for receipt and processing of Form 8655, Reporting Agent Authorization, by Accounts Management is primarily provided in Treasury Regulations Section 31.6011(a)-7 and Section 31.6061-1, as described in *Rev. Proc. 2012-32*.

21.3.9.1.3
(08-16-2023)
Roles and Responsibilities

- (1) IRM 1.1.13.6.3, Accounts Management (AM), provides various guidance for AM employees including the following:
 - AM Operations Support (AMOS)
 - Resources Management Training (RMT)
 - Technology Assistance & Stakeholder Communication (TASC)
 - Reports, Equipment, Phones (REP)
 - Policy and Procedures BMF (PPB)
 - Policy and Procedures IMF (PPI)
 - Identity Protection Strategy & Oversight (IPSO)
 - Field Directors, Accounts Management (AM)
- (2) IRM 21.1.1, Accounts Management and Compliance Services Overview, provides guidance to employees assigned to the AM organization.
- (3) The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. To help you understand what these rights mean to you and how they apply, read Pub 1, Your Rights as a Taxpayer, available at <https://www.irs.gov/pub/irs-pdf/p1.pdf>, or visit <https://www.irs.gov/taxpayer-bill-of-rights>.

21.3.9.1.4
(10-01-2017)
Program Management and Review

- (1) IRM 1.4.16, Accounts Management Guide for Managers, provides guidance for program management and review of programs assigned to Account Management.

21.3.9.1.5
(10-01-2019)
Program Controls

- (1) Goals, measures, and operating guidelines are listed in the yearly Program Letter.
- (2) IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support.

21.3.9.1.6
(10-01-2022)
**Terms/Definitions/
Acronyms**

- (1) Exhibit 21.3.9-1, Acronyms and Abbreviations Used in This IRM, contains a list of abbreviations and acronyms used in this IRM.

21.3.9.1.7
(10-01-2022)
Related Resources

- (1) The following IRMs are used in conjunction with this section:
 - IRM 2.3.16, Command Codes RFINK and RAFRQ
 - IRM 2.4.40, Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
 - IRM 3.13.2, BMF Account Numbers
 - IRM 3.13.2.4.6, Change of Address
 - IRM 3.13.222, BMF Entity Unpostable Correction Procedures
 - IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655 Reporting Agent Authorization

- IRM 21.3.10.3.1.3, Form 8655, Reporting Agent Authorization
- Exhibit 21.2.2-2, Accounts Management Mandated IAT Tools

21.3.9.2
(10-01-2006)

General Information

- (1) This section provides a description and general information about the Reporting Agents File.

21.3.9.2.1
(10-01-2018)

Reporting Agents, Batch Filers and Bulk Filers

- (1) Reporting Agents (RAs) are payroll service companies operating under the provisions of *Rev. Proc. 2012-32* to perform certain tax responsibilities of other businesses (taxpayers/clients).
- (2) In connection with these payroll services, RAs may file their client's employment tax returns electronically.
- (3) RAs, Batch Filers and Bulk Filers may make electronic FTDs for their clients. These FTDs are submitted through the Electronic Federal Tax Payment System (EFTPS):
- A Batch Filer submits multiple EFTPS files at one time using a personal computer or telephone.
 - A Bulk Filer uses Electronic Data Interchange (EDI) to transmit EFTPS payments.

21.3.9.2.2
(05-16-2025)

Authorizations - Form 8655, Reporting Agent Authorization

- (1) Form 8655, Reporting Agent Authorization, is used by taxpayers to designate a Reporting Agent (RA) to take certain actions on their behalf:
- Taxpayers may designate an RA to sign and file their federal employment tax returns electronically or on paper (if not required to file electronically).
 - Taxpayers may designate an RA to make FTD and other federal tax payments on their behalf.

Note: Form 8655 does not authorize the RA to request credit transfers on behalf of their clients. However, the RA may provide the IRS information as an "other third party" to assist the IRS in determining the proper application of deposits and/or payments to resolve an account related issue.

- Taxpayers may authorize an RA to receive copies of notices, correspondence, transcripts, filing frequencies, and deposit requirements with respect to the returns and/or payments filed by the RA.

Note: Beginning April 8, 2024, if the RA requests transcripts be deposited into a Secure Object Repository (SOR) mailbox, they will be required to provide their personal SSN. The RA must call the Practitioner Priority Service (PPS) line (866-860-4259, Monday-Friday 7:00 a.m. to 7:00 p.m. local time) for this request. This option cannot be offered on any other phone application. If the RA cannot call PPS, the transcript may be mailed to the taxpayer's address of record. See IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655 Reporting Agent Authorization, and IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR Deposit, for more information.

- Taxpayers may authorize an RA to obtain otherwise confidential information pertaining to Form W-2 series information returns, including information for related civil penalties.

- Taxpayers may authorize an RA to obtain otherwise confidential information pertaining to Form 1099 series information returns, including information for related civil penalties.
- Taxpayers may authorize an RA/filer to obtain information pertaining to Form 3921, Exercise of an Incentive Stock Option Under Section 422(b), and Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c).

Note: An authorization to file a tax return or to make FTD payments also authorizes the RA to discuss otherwise confidential tax information related to the forms they filed and payment they made on behalf of their client.

Note: When a taxpayer gives authorization to an RA/filer, the taxpayer is authorizing the company (not an individual) to file and sign their returns, make FTD payments and to receive otherwise confidential tax information.

(2) Form 8655, Reporting Agent Authorization, is used by the taxpayer to provide this authorization to an RA/filer:

- IDRS letters/notices are sent to the RA/filer when the Notice Indicator “Y” is present on the RAF.
- The taxpayer authorizes the RA/filer to receive letters, notices, etc., by checking the appropriate box on Form 8655.
- Once input to the RAF, either manually or via processing of an electronic file submitted through an IRS approved secure file transfer method (Secure Data Transfer (SDT) or Secure Large File Transfer Business 2 Business (SLFT B2B)), the notice indicator “Y” is shown on Command Code (CC) RFINK as “**NOTICE>Y.**”
- An extra copy of any notice generated on the authorized accounts is systemically sent to the RA/filer.
- If the notice indicator is “**N,**” the RA/filer is still authorized to discuss the returns and/or payments which were authorized on Form 8655 (and which appear on RFINK). However, letters, notices, or correspondence are not systemically issued to the RA/filer.

Note: Form 8655 does not authorize the RA/filer to represent the taxpayer in matters concerning “reasonable cause” for abatement of penalties. However, the RA may provide the IRS information as a third party to assist the IRS in the determination of whether “reasonable cause” exists for penalty abatement.

- (3) The receipt of a new Form 8655 does not revoke the prior reporting agent’s authorization. The prior authorization will remain in effect for all periods from the beginning period through the ending period. It also does not revoke Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, on the Centralized Authorization File (CAF).
- (4) A RAF authorization starts with the “Beginning Period” indicated on Form 8655 and remains in effect through the end date. The tax period that appears on CC RFINK represents the “Beginning Period.”
- (5) Form 8655 **does not** authorize an RA/filer to request a change of address for the client/taxpayer. Change of address requests must be submitted by the taxpayer/client (generally on Form 8822-B, Change of Address or Responsible Party - Business). See IRM 3.13.2.4.6, Change of Address, for more information.

- (6) Form 8655 may be used to validate/verify one of the taxpayer entity items (name, address, or EIN) if two of the three items are known. For example, if the RA wants the EIN verified, they must verify the name and address. The information can be shared with the RA verbally, in writing with an appropriate C letter, or via fax.

Caution: If the contact is received via telephone, the RA caller must be authenticated prior to releasing the validated/verified entity item information as per the handling described above. To authenticate an RA caller (any employee of the RA firm) for this purpose, use CC RFINK with definer **R** and verify RA's name and EIN.

Reminder: Authentication procedures in IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655 Reporting Agent Authorization, (for phone inquiries not received in PPS) or IRM 21.3.10.3.1.3, Form 8655, Reporting Agent Authorization, (for phone inquiries received in PPS) **must** be followed prior to the release of any tax account specific information (e.g., payment information, tax return information, etc.) to an RA caller.

- (7) Form 8655 can be obtained at www.irs.gov.

Note: RAs/filers **must** use Form 8655, Reporting Agent Authorization, with a revision date of **May 2005 or later** or an approved substitute. All prior versions are obsolete.

21.3.9.2.3
(10-01-2022)
**Reporting Agents File
(RAF)**

- (1) The Reporting Agent File (RAF) is a database that contains:
 - Reporting Agent (RA) records
 - Taxpayer/client records
- (2) The RAF is researched by RA Employer Identification Number (EIN) to determine whether a RA is on the RAF.
- (3) The RAF is researched by taxpayer EIN to determine:
 - RA authorized by the taxpayer
 - Sequence Number of the RAF record
 - Applicable tax forms and/or payments authorized by the taxpayer
 - Beginning period for each tax form and/or payment authorized
 - Date current authorization was established on RAF
 - Authorization for RA to receive notices

21.3.9.2.4
(10-01-2018)
**Master File Transaction
Codes Related to RAF
Processing**

- (1) A Transaction Code (TC) 960 is set in a taxpayer's entity record on Master File (MF) when a taxpayer account is added to the RAF, or if there is a change in authorities granted. The posting of the TC 960 establishes and/or updates the RAF Filing Indicators and EFTPS Indicators on the taxpayer's account discussed in IRM 21.3.9.2.5, RAF Filing Indicators and RAF EFTPS Indicators.

Note: The RAF TC 960 is reflected on Command Code (CC) BMFOLE but not on CC ENMOD.

Caution: A TC 960 is not posted to MF when a taxpayer changes RAs if the new RA has the same filing/payment authorities as the previous RA since this would not result in a change to the RAF Filing Indicators or EFTPS Indicators. Such changes are reflected solely in the RAF database.

- (2) A TC 961 is generated when an account is removed from the RAF. This transaction turns off the RAF Filing Indicators and EFTPS Indicators by updating all field values to **zeros**. A TC 961 is only generated when a taxpayer's relationship with a RA ends and is not being replaced with another RA.
- (3) It takes at least two cycles for the RAF Filing Indicators and EFTPS Indicators to be set at MF by the RAF input. If the RAF input does not pass through MF validation, or if the filing requirements and EFTPS Indicators mismatch, then the RAF TC 960 unposts. See IRM 21.3.9.7, Resolving RAF Unpostables, for a list of common RAF unpostables.
- (4) A programming problem was discovered and corrected in April 2016. For an indeterminate period of time, certain TC 960 transactions were not systemically posted to MF. Although MF dropped the TC 960 transactions in the situations discovered, the RAF indicators for the impacted cases were in fact correctly set. Accordingly, there is no taxpayer or RA impact arising from these missing transaction codes and no recovery effort is therefore anticipated. However, it should be kept in mind that the RAF must be researched as appropriate via CC RFINK anytime RAF Filing Indicators or EFTPS Indicators are present even if a TC 960 is not posted to CC BMFOLE.

21.3.9.2.5
(10-01-2018)
**RAF Filing Indicators
and RAF EFTPS
Indicators**

- (1) Taxpayer account records on Master File (MF) contain RAF Filing Indicators and RAF EFTPS Indicators. These indicators:

- Show which tax forms and/or types of FTD payments for which a taxpayer has authorized a Reporting Agent (RA)/filer to act on their behalf.
- Are used by MF programs to trigger issuance of appropriate duplicate notices and letters to authorized RA/filers (and for other purposes).

Caution: Detailed information about a RAs relationship with a taxpayer is found in the RAF database rather than on MF. Research CC RFINK with the appropriate definer code when information such as the identity of the RA, the time frames for which they were authorized, etc., is needed. See IRM 21.3.9.2.6, RAF Command Codes.

- (2) RAF Filing Indicators and RAF EFTPS Indicators are shown on IDRS in two different locations: Command Code (CC) ENMOD and CC BMFOLE.
- (3) CC ENMOD shows this information in a sixteen-digit field titled **RAF-INDS**. Each digit represents the tax forms (position 1-7) and payments (position 8-16) as shown in the tables below for which the RA has authorization.

RAF Filing Indicators

Position	Indicator	Value
1	940	0 or 1
2	941	0 or 1
3	943	0 or 1
4	944	0 or 1
5	945	0 or 1

Position	Indicator	Value
6	CT-1	0 or 1
7	1042	0 or 1

Note: Value Meanings:

0 — No Authorization is on file.

1 — Authorization is on file.

RAF EFTPS Indicators

Position	Indicator	Value
8	940	0 or 1
9	941	0 or 1
10	943	0 or 1
11	944	0 or 1
12	945	0 or 1
13	CT-1	0 or 1
14	720	0 or 1
15	1042	0 or 1
16	CORP* (1041, 1120, 990/C/T/PF)	0 or 1

Note: Value Meanings:

0 — No Authorization is on file.

1 — Authorization is on file.

- (4) CC BMFOLE reflects the same data described above but it is found under two headings and is displayed in a different format:

- **“RAF FILING INDS”:** — Each form for which filing authority can be granted is listed and followed by a one-digit field. The field values are 0 to indicate no authorization on file and 1 to indicate an authorization is on file.
- **“RAF EFTPS INDS”:** — Each form for which EFTPS payment authority can be granted is listed and followed by a one-digit field. The field values are 0 to indicate no authorization on file and 1 to indicate an authorization is on file.

21.3.9.2.6
(10-01-2018)

RAF Command Codes

- (1) Refer to IRM 2.3.16, Command Codes RFINK and RAFRQ, for information concerning Command Code (CC) RFINK.
- (2) Refer to IRM 2.4.40, Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG, for information concerning these command codes.
- (3) **CC RFINK** is used to research the RAF history. Use:

- CC RFINK without a definer to research taxpayer account history.
 - CC RFINK with definer “R” to research Reporting Agent (RA) accounts.
 - CC RFINK with definer “L” to research taxpayer accounts for specific tax modules, payment modules, Form 1099, Form 3921, Form 3922, Form W-2, and disclosure fields for a particular RA.
- (4) **CC RFRTM** is used to request the format for RFADD and RFUPT. CC RFINK must precede this command code. Use:
- CC RFRTM without a definer to bring up the format for RFADDM or RFADDT, depending on which accounts RFINK found on the RAF file.
 - CC RFRTM with definer “T” to bring up the format for RFUPT.
- (5) **CC RFADD** is used to add or modify authorization information on the RAF. CC RFRTM must precede this command code. Use:
- CC RFADD with definer “M” to delete, add, revoke, or end date additional modules to taxpayer information already on the RAF.
 - CC RFADD with definer “T” to add new taxpayer information to the RAF. This information appears on the screen immediately after real-time input.
- (6) **CC RFUPT** is used to update taxpayer information on the RAF. CC RFRTM must precede this command code.
- (7) **CC RFRMA** is used to request the format for AFADT and AFUPT. CC RFINK(R) must precede this command code. Use:
- CC RFRMA with definer “T” to bring up the format AFADT.
 - CC RFRMA with definer “M” to bring up the format for AFUPT.
- (8) **CC AFADT** is used to add RA information to RAF.
- (9) **CC AFUPT** is used to modify RA information on RAF.

21.3.9.3
(10-01-2022)
**Processing Paper
Reporting Agents Lists
(RALs) and Form 8655
to the Reporting Agents
File (RAF)**

- (1) The following subsections provide instructions for processing paper RALs and Form 8655, Reporting Agent Authorization, to the RAF database.

21.3.9.3.1
(10-01-2022)
**Reporting Agent’s Lists
(Paper)**

- (1) Paper Reporting Agent’s Lists (RALs) and accompanying Forms 8655, Reporting Agent Authorization, must meet the following conditions:
- a. Reporting Agents (RAs)/filers must submit one copy of their RAL.
 - b. RALs must be prepared in the format specified in Publication 1474, Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors.
 - c. RALs must list clients in EIN order.
 - d. A Form 8655 must be attached for every EIN on the listing.
 - e. Form 8655 must be sorted in EIN order.
 - f. Each Form 8655 must be complete as shown in IRM 21.3.9.3.2, Review of Form 8655, Reporting Agent Authorization.
 - g. Information on each Form 8655 must be legible.

- (2) If the RAL does not meet all the conditions above, then correspond with the RA/filer for missing information, or return the RAL and Form(s) 8655 to the RA/filer.
- (3) Use CC RFADD with definer "T" to add the accounts (Tax Return Modules and Payment Modules) to the RAF. The system will validate the EIN, name control and filing requirements. Underline or edit the name control on the RAL and Form 8655.

Note: Form 941 and Form 940 can be added to the RAF even if those filing requirements are not present on Master File. However, do not add other accounts to the RAF for which the taxpayer does not have a filing requirement. For example, if both Form 941 and Form 943 are marked on the Form 8655, but the taxpayer only has a Form 941 filing requirement, add the Form 941 to the RAF but not the Form 943 and annotate the RAL with the appropriate information.

- (4) If you receive a terminal response error message:
 - a. Refer to IRM 2.4.40, Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG, to resolve input errors.
 - b. Refer to IRM 21.3.9.4.2, ERROR Listings RAF9642I, to resolve obvious errors.
 - c. Refer to IRM 3.13.2, BMF Account Numbers, and IRM 21.3.9.4.2, ERROR Listings RAF9642I, to resolve EIN, name, filing requirement and/or Employment Code errors.
 - d. Refer to IRM 21.3.9.6.4, Application for Approval, if the RA is not on RAF.

Note: Taxpayers can generally only have one income tax return recorded on the RAF for EFTPS payment purposes. For example, a RA authorization cannot be recorded for both Form 1041 and Form 1120 for the same taxpayer because they cannot be liable for both of those tax returns. However, it is possible for a Form 990-PF filer (**only**) to also be required to file a Form 990-T.

- (5) When a mismatch cannot be resolved, return Form 8655 to the RA and annotate the RAL with the appropriate information.

Example: Name and EIN mismatch — Not Added to RAF.

Example: Form 941 and Form 943 marked on Form 8655, but taxpayer does not have Form 943 filing requirement — Form 943 Not Added to RAF.

- (6) Once all name controls are edited and all Forms 8655 are added to the RAF, return the edited copy of the RAL to the RA.
- (7) Forms 8655 will be maintained in the RAF area until sent to Files. Once in Files, they are maintained for one year after the processing year and are then destroyed as outlined in Document 12990, Records and Information Management Records Control Schedules, (RCS) 29 - Wage and Investment (W&I) Records, Item 346.

21.3.9.3.2
(05-16-2025)
**Review of Form 8655,
Reporting Agent
Authorization**

- (1) If a paper Form 8655, Reporting Agent Authorization, is received with a revision date prior to May 2005, return the form to the RA/filer using the appropriate letter and advise they are using an obsolete version of the form. Notify the RA/filer that Form 8655 is available from the IRS website at www.irs.gov.
- (2) Review each Form 8655 filed on paper for completeness. Verify the following are present:
 - a. Clear identification of the taxpayer. Review the name, address, and employer identification number (EIN). The presence and accuracy for two of these three elements is sufficient if the missing or incomplete item can be perfected.
 - b. Reporting Agent (RA) name, EIN, and complete address. If the RA is established on the RAF and changes have been made to his/her mailing address, phone number, and/or fax number, the RAF must be updated.

Note: Special requests made by RAs (e.g., request for fax, phone, or address to be updated per Form 8655) will be reflected in the comments field on CC RFINKR.

Caution: If the RA name entered on Form 8655 does not match the name currently reflected in RAF, reject the form back to the RA

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- c. Line 15, Authorization of Reporting Agent to Sign and File Returns, must be completed by the RA as follows:
Annual tax returns-Enter the beginning year in "YYYY" format.

Note: When Form 944 authorizations are added to the RAF, programming automatically adds the same authority for Form 941.

Quarterly tax returns-Enter the beginning quarter in "YYYY/MM" format, where "MM" is the ending month of the quarter the named RA is authorized to sign and file tax returns for the taxpayer. This information will be input with input dates on RAF with the ending of the quarter 3, 6, 9, and 12. If the RA has input a date in this field, input the quarter which contains this date. If a specific date cannot be identified, use the taxpayer's signature date to determine the starting quarter.

Note: When Form 941 authorizations are added to the RAF, programming automatically adds the authority for Form 944 with beginning year in "YYYY" format.

- d. Line 16, Authorization of Reporting Agent to Make Deposits and Payments, must be completed by the RA as follows:
Use "YYYY/MM" format to enter the starting date, where "MM" is the first month the named RA is authorized to make deposits or payments for the taxpayer. If a specific date cannot be identified, use the taxpayer's signature date to determine the starting month.

Exception: Forms 8655 submitted through an IRS approved secure file transfer method (SDT or SLFT B2B) may contain dates as mentioned above. However, when inputting manually using the IAT tool, this information will be input on RAF with the ending of the quarter 3, 6, 9, 12 which contains the starting month.

Note: When Form 941 authorizations are added to the RAF, programming automatically adds the same authority for Form 944.

Example: Form 8655 Line 16 shows the RA is authorized to begin making deposits/payments for Form 944 as of 7/2024. Form 944 is an annual return and IAT programming defaults to the annual ending date. The RAF will show 202412 for deposits/payments.

- e. Line 17, Duplicate Notices to Reporting Agents (Form 8655 revision October 2018):
Input to RAF when the box is checked to authorize the RA to receive copies of notices from the IRS.
- f. Line 17, Disclosure of Information to Reporting Agents (Form 8655 revision August 2014 and earlier), consists of the following:
Line 17a (Disclosure Field) — No input necessary. Beginning in 2007, RAF programming was changed to automatically record disclosure authority for the RA even if line 17a is not marked by the client; entries on Lines 15 or 16 establish associated disclosure authority regardless of the presence of an entry on Line 17a.
Line 17b (Notice Indicator) — Input to RAF when the box is checked to authorize the RA to receive copies of notices from the IRS.
- g. Items 18a (Form W-2 series), 18b (Form 1099 series) and/or 18c (Form 3921 and Form 3922) are not “mandatory” fields for the RA/filer. However, if there is an entry for lines 18a, 18b, and/or 18c, this information must be input on the RAF.

Note: 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. The authority for Form 3921 and Form 3922 is limited to years 2010 and subsequent.

- h. The taxpayer’s signature, title, and date.

Note: The signature on Form 8655 is evidence that the individual or

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Reminder: Electronic signatures are acceptable. See IRM 21.3.9.3.4, Electronic Signature on Form 8655, for more information.

Caution: The date of the signature must be within one year from current date.

- (3) If Form 8655 is not complete, return the form to the RA/Filer using the appropriate letter requesting the missing information.

21.3.9.3.3
(12-14-2022)
Substitute (Non-IRS)
Form 8655

- (1) Rev. Proc. 2012-32 states “an authorization may be submitted on Form 8655, Reporting Agent Authorization, with a revision date of May 2005 or later or on an approved substitute form.”
- (2) Reporting Agents (RAs) must seek approval in accordance with Publication 1167, General Rules and Specifications for Substitute Forms and Schedules, prior to making use of a substitute Form 8655.

- (3) If the substitute form is approved for use, the RA is provided with an approval code which consists of three alpha characters and must be printed in the lower

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21.3.9.3.4
(10-01-2022)
**Electronic Signature on
Form 8655**

- (1) Section 01.03 of Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors, describes the approved electronic signature (e-signature) methods for Form 8655, Reporting Agent Authorization.
- (2) Because e-signature methods have been published in Publication 1474, any Reporting Agent (RA) that implements the exact process described in Publication 1474 can submit electronically signed Forms 8655 to the IRS without prior approval.
- (3) Reporting Agents who adopt an approved e-signature method as described in Section 01.03 of Publication 1474 are required to follow all other requirements for authorizations, including but not limited to submitting paper copies of authorizations to the IRS and retaining a copy or reproducible image of each completed, original Form 8655 as discussed in Section 03.01 of Publication 1474. However, RAs who adopt an approved e-signature method as described in Section 01.03 of Publication 1474 and who are required to file Reporting Agent's Lists (RALs) electronically (exceeds the 100 per week submission threshold described in Section 01.05 of Publication 1474 and in Rev. Proc. 2012-32 (2012-34 I.R.B. 267)) will not be required to submit copies of such authorizations when submitting the RAL.

21.3.9.3.5
(10-01-2018)
Loose Form 8655

- (1) Form 8655, Reporting Agent Authorization, may be received without a Reporting Agent's List (RAL). Take the following actions as appropriate:
1. Review these forms for completeness. See IRM 21.3.9.3.2, Review of Form 8655, Reporting Agent Authorization.
 2. Research CC RFINK to determine whether the taxpayer is already on the RAF. See IRM 21.3.9.6.1, Change Agents (Account already on RAF).
 3. If the taxpayer account is not already on the RAF, then add the account to RAF using CC RFADD with definer "T." Forms will be maintained in the RAF area.
 4. If the Reporting Agent is not on RAF, see IRM 21.3.9.6.4, Application for Approval.

21.3.9.3.6
(10-01-2022)
**Processing Timeliness
(Paper)**

- (1) The Accounts Management Campus will return a validated Reporting Agent's List to the Reporting Agent, if one is provided per Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors, within 30 days of receiving a formal application (e.g., Form 8655).

21.3.9.4
(05-16-2025)

**RAF Processing Related
to Electronic Reporting
Agent's Lists Submitted
Via Secure Data Transfer
(SDT) or Secure Large
File Transfer Business 2
Business (SLFT B2B)**

- (1) The Reporting Agents File (RAF) Function is responsible for:
 - Validating the RA/filers client's taxpayer's EIN, name control and filing requirements.
 - Inputting appropriate information to the RAF.
 - Updating information already on the RAF.
 - Deleting information from the RAF.
- (2) The RA/filer submits an electronic file through an IRS approved secure file transfer method (Secure Data Transfer (SDT) or Secure Large File Transfer Business 2 Business (SLFT B2B)) which is the electronic equivalent to a Reporting Agent's List (RAL). The file also contains the authorization data from their clients' Forms 8655, Reporting Agent Authorization. This file is processed through various RAF computer runs.
 - The computer runs will first check the RA/filer has formatted the electronic file according to instructions in Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors. If the file is not formatted correctly, the RAF run aborts and output is not generated. If the electronic file does not run successfully, the responsible IT employee will contact the Reporting Agent and request a replacement file.
 - Forms 8655 which are associated with the original electronic file which could not be processed are held until the replacement electronic file is received. Once the replacement electronic file is received and processed, process the Forms 8655.
- (3) RAF26 is the computer run that prompts validations of EIN, name control and filing requirements before systemically adding the taxpayer's account to the RAF. The following listings are generated:
 - Taxpayer accounts that are validated and added to the RAF print out on an ADD Listing (**RAF9645I**).
 - Taxpayer accounts that cannot be validated are added to the RAF by the system and print out on an ERROR Listing (**RAF9642I**).
- (4) RAF26 validation is performed as described in the table below:

If	And	Then
1) EIN is not found on National Accounts Profile (NAP) Note: EIN will appear on an ERROR Listing		The account is added to RAF systemically.
2) EIN is on NAP Note: Input name is validated by the system with the primary name (not primary continuation name)	The input name control matches primary name control	NAP provides a primary name and the program moves on to validate the filing requirements.

If	And	Then
3) EIN is on NAP Note: Input name is validated by the system with the primary name (not primary continuation name)	The name control does not match primary name control	The account is not added to RAF. An error indicator is set, and the account appears on an ERROR Listing.
4) EIN is on NAP	The Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, indicator in the RA's electronic file is set to "yes"	Form 940 filing requirement (FR) is validated by the system, added to the RAF and appears on an ADD listing. Exception: An error indicator is set for the following accounts when: <ul style="list-style-type: none"> • The FR is 88 or • The entity Employment Code is G, T, W, F or C or • The EO entity Status is 01-19 and the EO Subsection Code is 03, 50, 60, or 70.
5) EIN is on NAP	The Form 941, Employer's Quarterly Federal Tax Return, indicator in the RA's electronic file is set to "yes"	Form 941 FR is validated by the system, added to the RAF and appears on an ADD listing. Exception: An error indicator is set when the FR is 06, 09, 10, 13, 14 or 88.

(5) An ERROR Listing is created for the following conditions:

- EINs not on the NAP.
- EINs with an input name that does not match the NAP primary name. The NAP primary name prints out on the ERROR Listing.
- EINs for which the RA has requested to file Form 940 and the Employment Code, EO entity Status or Subsection Code are not valid with a 940 filing requirement.
- EINs for which the RA has requested to file Form 941 and the Form 941 filing requirements are not compatible.

(6) After the NAP validation is completed, the system performs the following processes listed in the table below:

If	And	Then
1) An error indicator was not set	The account is established on RAF	No action is necessary by the RAF Function to update the RAF.
2) An error indicator was set	The account is not established on RAF	The RAF Function performs research to validate these accounts. After research, the RAF Function uses CC RFADD to establish these accounts to the RAF.

- (7) RAF Function handling instructions for ADD Listings and ERROR Listings are found in the subsections which follow.

21.3.9.4.1
(10-01-2022)

ADD Listings RAF9645I

- (1) After a Reporting Agent's (RA's) electronic file is run through the RAF26 and RAF70 programs, the RAF Function:
- Associates Form 8655 with the ADD Listing.
 - Removes the related accounts from RAF using CC RFADD with definer "M" for any Forms 8655 not received and annotates the ADD Listing "Form 8655 not received — Deleted from RAF."
 - Removes the related accounts from RAF for any Form 8655 that is illegible and annotates the ADD Listing "Form 8655 illegible — Deleted from RAF." Returns the Form 8655 to the RA with the ADD Listing.
 - Returns one copy of the ADD Listing to the RA when all Forms 8655 have been associated. Annotates the listing as needed for any accounts deleted from the RAF.
 - Files one copy of the ADD Listing by date and RA name.
 - Maintains a six-month file, destroying (per local procedures) the oldest listings on a monthly or weekly basis.
 - Maintains file in the RAF area.

Exception: RAs following the approved e-signature methods for Form 8655 described in Section 01.03 of Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors, are not required to submit physical copies of forms when submitting their Reporting Agent's Lists (RALs) **if** they are required to file RALs electronically. See IRM 21.3.9.3.4, Electronic Signature on Form 8655, for more information. Accordingly, the procedures in this subsection for the handling of physical forms (or regarding their absence) are waived for authorizations submitted by RAs who are following an approved e-signature method as described in Publication 1474 **and** are required to submit their RALs electronically.

- (2) The formats for annotating the ADD Listing is shown in the table below:

If	Then
1) Form 8655 is missing	Form 8655 not received — Deleted from RAF

If	Then
2) Form 8655 is illegible	Form 8655 illegible — Deleted from RAF

21.3.9.4.2
(10-01-2022)
ERROR Listings
RAF9642I

- (1) After a Reporting Agent's (RA's) electronic file is run through the RAF26 and RAF70 programs, the RAF Function:
- Associates Form 8655 with the ERROR Listing.
 - Annotates the ERROR Listing, "Form 8655 not received — Not added to RAF," for any Form 8655 not received.
 - Annotates the ERROR Listing, "Form 8655 illegible — Not added to RAF for any Form 8655" that is illegible. If illegible, do not add to RAF and return the form to the RA with the ERROR Listing.
 - Corrects **obvious errors**, such as: typographical errors in the name line, transposed figures in the EIN, misspelled words in the name line, and "Doing Business As" (DBA) names used instead of Sole Proprietor/Owner's name.
 - Edits corrections to the name line only when it is entirely different from what is listed on the form.
- Note:** The input data from the RA electronic files has already been input to RAF. If you are returning Form 8655, for any error condition, the information must be deleted off RAF.
- Returns any Form 8655, with a listing, to the RA for any error condition which cannot be resolved by correcting obvious errors or by following any other specific section in this IRM.
 - Retains a copy of the electronic ERROR Listing once all Forms 8655 have been associated, all error conditions have been resolved, and all accounts have been added to the RAF.
 - Files the electronic ERROR Listing by date and RA name.
 - Maintains a six-month file, destroying (per local procedures) the oldest listings on a monthly or weekly basis.
 - Maintains file in the RAF area.

Exception: RAs following the approved e-signature methods for Forms 8655 described in Section 01.03 of Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors, are not required to submit physical copies of Forms 8655 when submitting their Reporting Agent's Lists (RALs) if they are required to file RALs electronically. See IRM 21.3.9.3.4, Electronic Signature on Form 8655, for more information. Accordingly, the procedures in this subsection for the handling of physical Forms 8655 (or regarding their absence) are waived for authorizations submitted by RAs who are following an approved e-signature method as described in Publication 1474 **and** are required to submit their RALs electronically.

- (2) The formats for annotating the Error Listing are shown in the table below:

If	Then
1) Form 8655 is missing	Form 8655 not received — Not added to RAF.
2) Form 8655 is illegible	Form 8655 illegible — Not added to RAF.
3) EIN is not established on Master File	EIN not found — Not added to RAF.
4) Name and EIN do not match Master File	Name and EIN mismatch — Not added to RAF.
5) A newer authorization is on RAF	Newer authorization on file — Not added to RAF.
6) The form has an unauthorized signature	Unauthorized signature — Not added to RAF.
7) The form has missing tax periods	No beginning periods — Not added to RAF.
8) The form is missing taxpayer's signature and/or signature dates	Missing signature and/or date — Not added to RAF.

21.3.9.4.2.1
(10-01-2022)

**ERROR Listings “TIN
Not Established on MF”**

- (1) To resolve the error message: “TIN Not Established on MF,” first research using the following command codes:
 - INOLE - used to determine if the EIN was merged.
 - NAMEB/NAMEI/NAMEE - used to locate another number for the taxpayer.
 - BMFOL - used to view additional entity information not on the INOLE display.
- (2) Follow procedures in the table below to resolve the error condition.

If	Then
1) Another EIN is found	Annotate the correct EIN on the Form 8655 and the RA's copy of the error listing. Add the authorization to RAF.
2) Another EIN is not found	Annotate the copy of the error listing “EIN not found — Not added to RAF.”
3) The EIN has merged to another EIN	Annotate the correct EIN on the Form 8655 and the RA's copy of the error listing. Add the authorization to RAF.

If	Then
4) An SSN is used instead of an EIN	Research for correct EIN. If found, follow procedures above. If EIN is not found, annotate the copy of the ERROR Listing "Not an EIN — Not added to RAF."

Exception: Reporting Agents (RAs) following the approved e-signature methods for Forms 8655 described in Section 01.03 of Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors, are not required to submit physical copies of forms when submitting their Reporting Agent's Lists (RALs) if they are required to file RALs electronically. See IRM 21.3.9.3.4, Electronic Signature on Form 8655, for more information. Accordingly, the procedures in this subsection for the handling of physical forms (or regarding their absence) are waived for authorizations submitted by RAs who are following an approved e-signature method as described in Publication 1474 **and** are required to submit their RALs electronically.

21.3.9.4.2.2
(10-01-2022)
ERROR Listings
"Primary Name
Mismatch at MF"

- (1) The name on the RA's electronic file must match Master File (MF) exactly. The first 4 characters are checked. The account may appear on the ERROR Listing simply because spaces were added or omitted in the name line or because abbreviations were used. When the input name control does not match the primary name on MF, the account is not added to RAF.
- (2) The ERROR Listing contains the name as input in the RA's electronic file, followed by the error message, Primary Name mismatch.
- (3) The "correct name" as printed on the ERROR Listing is considered as the primary name for the taxpayer.
- (4) Use the "correct name" on the ERROR Listing and/or the name and address on the Form 8655 to determine what research, if any, should be performed.
- (5) Use instructions in IRM 21.3.9.4.2, ERROR Listings RAF9642I, and IRM 21.3.9.4.2.1, ERROR Listings "TIN Not Established on MF" to resolve obvious errors.
- (6) Follow procedures in the table below to resolve other errors.

If	Then
1) Name on Master File is incorrect	Use CC BNCHG to make the correction. Annotate the ERROR Listing with Name Control. Hold Form 8655 until the entity change posts. After the entity change posts, use CC RFADD "T" to add the account to the RAF.

If	Then
2) It is determined the taxpayer on the ERROR Listing matches the taxpayer on MF	Correct Form 8655 and annotate the correct name on the electronic error listing. Use CC RFADD "T" to add the account to the RAF.
3) Unable to determine the taxpayer on the ERROR Listing and the taxpayer on MF are the same, or unable to find a correct EIN	Annotate the electronic ERROR Listing "Name and EIN Mismatch — Not Added to RAF." Do not add the account to the RAF.

Exception: Reporting Agents (RAs) following the approved e-signature methods for Form 8655 described in Section 01.03 of Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors, are not required to submit physical copies of forms when submitting their Reporting Agent's Lists (RALs) if they are required to file RALs electronically. See IRM 21.3.9.3.4, Electronic Signature on Form 8655, for more information. Accordingly, the procedures in this subsection for the handling of physical forms (or regarding their absence) are waived for authorizations submitted by RAs who are following an approved e-signature method as described in Publication 1474 **and** are required to submit their RALs electronically.

21.3.9.4.2.3
(10-01-2022)
**ERROR Listings —
"Form 940 Issues"**

- (1) If the Form 8655 indicates Form 940 and certain criteria exists on Master File, no indicators are posted to RAF. This occurs when the following conditions exists: Form 940 filing requirement is 88 or the entity Employment Code is G, T, W, F or C, the Exempt Organization (EO) entity Status is 01-19 and the EO Subsection Code is 03, 50, 60 or 70, or the EO entity Status is 25.
- (2) When this occurs, the EIN appears on the ERROR Listing.
- (3) Follow the instructions in the table below to resolve this error.

If	Then
1) ERROR listing indicates "940 FRC NOT VALID WITH EMPLOYMENT CODE"	Remove 940 indicator from RAF and continue processing by posting TC 960 with CC RFRTMT.
2) ERROR listing indicates "940 FRC NOT VALID WITH EO SUBSEC CD"	Remove 940 indicator from RAF and continue processing by posting TC 960 with CC RFRTMT.

21.3.9.4.2.4
(10-01-2022)
**ERROR Listings "Newer
Authorization on File"**

- (1) The error message "Newer Authorization on File" indicates an authorization is already on file for a different Reporting Agent (RA).
- (2) Annotate on the RA's copy of the ERROR Listing "Newer authorization on file — Not added to RAF."
- (3) Do not input the account to RAF.
- (4) Return Form 8655 to the RA with the listing.

Exception: RAs following the approved e-signature methods for Form 8655 described in Section 01.03 of Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors, are not required to submit physical copies of forms when submitting their Reporting Agent's Lists (RALs) if they are required to file RALs electronically. See IRM 21.3.9.3.4, Electronic Signature on Form 8655, for more information. Accordingly, the procedures in this subsection for the handling of physical forms (or regarding their absence) are waived for authorizations submitted by RAs who are following an approved e-signature method as described in Publication 1474 **and** are required to submit their RALs electronically.

21.3.9.4.3
(10-01-2018)
**Processing Timeliness
(Electronic)**

- (1) The IRS will generally validate and return ADD Listings to the Reporting Agent (RA) within 10 business days of receipt.
- (2) ERROR Listings are returned to the RA within 30 days of receipt.

21.3.9.5
(05-16-2025)
**Processing DELETE
Listings (Paper and
Electronic)**

- (1) DELETE Listings are submitted by Reporting Agents (RAs) when their relationship with clients are terminated or revoked.
- (2) RAs/filers may submit paper DELETE Listings when the number of clients to be deleted is less than 100. These are processed as per procedures in IRM 21.3.9.5.1, Paper DELETE Listing, and IRM 21.3.9.5.2, Loose Paper DELETES-Revoke/Withdraw.
- (3) When RAs/filers have more than 100 clients to be deleted at one time, the deletes must be submitted through an IRS approved secure file transfer method (SDT or SLFT B2B) as an electronic file. Computer run RAF26 validates delete information submitted electronically. Taxpayer accounts that are validated are end dated on RAF (RAF9647I). See IRM 21.3.9.5.3, DELETE Listings RAF9647I, and IRM 21.3.9.5.4, DELETE Error Listings RAF9643I, for more information.

21.3.9.5.1
(10-01-2018)
Paper DELETE Listing

- (1) When a paper DELETE Listing is received from an RA, manual processing is required as follows:
 1. Verify whether the taxpayer is still recorded on RAF with the Reporting Agent (RA).
 2. If the RA is still reflected on RAF for the taxpayer, use CC RFADD with definer **M** to end date specified modules on RAF.
 3. If the taxpayer's record on RAF has already been updated to show a newer/different RA, then do not delete/end date the account from RAF.
 4. File DELETE paper Listings by date and RA name. Hold for one year, then follow local procedures for destruction.

21.3.9.5.2
(10-01-2022)
**Loose Paper
DELETES-Revoke/
Withdraw**

- (1) When a **taxpayer** wants to revoke an existing authorization, they must send a copy of the previously executed Form 8655 and re-sign the copy of the form under the original signature. They should write **REVOKE** across the top of the form. A statement can be submitted in lieu of the form, provided the statement is signed by the taxpayer and indicates that the authority of the Reporting Agent (RA) is revoked.
- (2) A **Reporting Agent** can withdraw from authority by filing a statement with the IRS or by using a delete listing. 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 RA is withdrawing.

- (3) When documentation as described in paragraphs one and two above is received, take the following action:
1. Verify whether the taxpayer is still recorded on RAF with the RA.
 2. If the RA is still reflected on RAF for the taxpayer, use CC RFADD with definer **M** to end date specified modules on RAF.
 3. If the taxpayer's record on RAF has already been updated to show a newer/different RA, then do not delete/end date the account from RAF.
 4. File loose Form 8655/statements by date. Hold for one year, then follow local procedures for destruction.

Exception: When documentation (described in paragraphs one and two above) is incomplete, return to the sender using the appropriate letter requesting the missing information.

21.3.9.5.3
(10-01-2018)
DELETE Listings
RAF9647I

- (1) RAF is systemically updated to end date the Reporting Agent (RA) record for each taxpayer identified in a delete type electronic file. The RAF9647I is a delete listing generated when processing of the electronic file is complete.
- (2) Only one copy of the DELETE Listing is needed — a copy is not sent back to the RA.
- (3) File DELETE Listings by date and RA name. Hold for one year, then follow local procedures for destruction.

21.3.9.5.4
(10-01-2018)
DELETE Error Listings
RAF9643I

- (1) Accounts that cannot be validated do not systemically delete from RAF and print out on DELETE Error Listing (RAF9643I). No action by the RAF Function is required.

21.3.9.6
(10-01-2018)
Special RAF Processing
Situations

- (1) The subsections which follow address other processing completed by the RAF Function.

21.3.9.6.1
(10-01-2022)
Change Agents
(Account Already on
RAF)

- (1) CC RFINK may indicate the taxpayer is already on the RAF with another RA. This indicates the account was not deleted from RAF when the taxpayer terminated with the previous RA and the previous RA may need to be **replaced** by updating to the present RA with new Beginning/Starting period dates. Take the following action:

If	Then
1) The Beginning/Starting period dates on RFINK are older than the dates shown on the Form 8655	<ol style="list-style-type: none"> 1. Overlay CC RFINK with CC RFRTM to bring up RFADDM. 2. Input appropriate fields and use the Add/Rev field to revoke and replace the current authorization for the RA. 3. Forms will be maintained in the RAF area.

If	Then
2) The input date on RFINK is newer than the signature date on Form 8655	<ol style="list-style-type: none"> 1. Do not input to RAF. 2. Annotate ERROR Listing “Newer Authorization on File — Not added to RAF.” 3. Return Form 8655 to the RA.

21.3.9.6.2
(10-01-2018)
**RAF Updates —
Business Name
Changes**

- (1) Whenever a business changes its name or any correction is made to its name line on Master File (MF), the RAF must also be changed or updated. As appropriate:
1. Make any necessary change to the MF name line using CC BNCHG.
 2. Wait two cycles for the entity change to post.
 3. Update the RAF to match MF.

21.3.9.6.3
(10-01-2022)
**Taxpayer (Client) Unable
to Sign Form 8655**

- (1) The following guidance must be followed if the client is unable to sign Form 8655:

If	Then
1) The taxpayer is mentally incompetent and unable to sign Form 8655	Form 8655 must be signed by a court-appointed representative who can act for the taxpayer. A copy of the court-appointed representation or valid Form 2848, Power of Attorney and Declaration of Representative, must be attached to the Form 8655.
2) The taxpayer is mentally competent but physically unable to sign the Form 8655 (or Form 2848)	<p>A valid signature that is defined under state law and clearly indicates the taxpayer's intent to sign is acceptable.</p> <p>Example: The taxpayer's “X” with the signatures of two witnesses may be considered a valid signature under a state's law.</p>

21.3.9.6.4
(05-16-2025)
Application for Approval

- (1) Reporting Agents (RAs) who want to file their client's tax returns electronically must formally apply to the IRS for this privilege. These RAs must follow guidelines in *Rev. Proc. 2012-32* or *Rev. Proc. 2007-40* (whichever is appropriate) or subsequent revisions.

Note: Technical specifications for filing RA authorization information can be found in Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors.

- (2) RAs and EFTPS filers who desire to make electronic FTDs for their clients must follow guidelines in *Rev. Proc. 2012-34* or subsequent revisions.

- (3) RAs/filers send their applications to the appropriate Accounts Management Campus per the Revenue Procedures.
- (4) As part of the application process, RAs/filers must:
 - Attach a list of all clients/taxpayers for whom they will file returns. This list is called a Reporting Agent's List (RAL).
 - Attach a completed Form 8655 (both signed and dated) for each client/taxpayer on the RAL.

Note: An example of a RAL can be found in Exhibit 2 of Publication 1474.

Caution: RALs must list accounts in EIN order. Accompanying Form 8655 must also be sorted in EIN order.

- (5) RAs filing more than 100 Form 8655 authorizations per week must submit their RAL as an electronic file through an IRS approved secure file transfer method (Secure Data Transfer (SDT) or Secure Large File Transfer Business 2

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Note: RAs/filers follow procedures in Publication 1474, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors, to format their electronic files submitted through SDT or SLFT B2B.

- (6) The RAF is a file of all authorized RAs, Batch Filers and Bulk Filers and their authorized clients. When the RA/filer is approved for electronic filing of tax returns and/or FTDs, an account must be established on the RAF for the RA/filer. Take the following steps to add an RA/filer to the RAF:
 1. Research Master File to verify the RA's employer identification number (EIN), name, and address.
 2. Research the RAF using Command Code (CC) RFINK with definer "R" to verify whether the RA is already on the RAF.
 3. If the RA is not on the RAF and the Form 8655 requests the electronic filing of Form 941, Employer's Quarterly Federal Tax Return, Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, and/or Form 944, Employer's Annual Federal Tax Return, send the appropriate letter to the RA asking for the missing information.
 4. After verification steps are complete, use CC AFADT to add the EIN, name, and address of the RA/filer to the RAF.

Note: CC AFUPT is used to update information on the RAF for previously established RAs.

21.3.9.6.5
(10-01-2022)
**Mergers/Take Overs/Buy
Outs**

- (1) When Reporting Agents (RAs) are involved in a merger, take over, or buy out, forward copies of the purchase or acquisition documents to the Ogden RAF Function. The RAF function will examine the documentation and, on an **as needed** basis, will forward it to Counsel for advice. Since these acquisitions can be complex, determinations on the need for submission of new Forms 8655 for existing clients are made on a case-by-case basis.

Note: Pending a final response, it is recommended the RA begin to obtain new Forms 8655 for clients.

21.3.9.7

(10-01-2018)

**Resolving RAF
Unpostables**

- (1) Refer to IRM 3.13.222, BMF Entity Unpostable Correction Procedures, for resolution instructions of all RAF unpostables.
- (2) Some unpostables for RAF transactions are:
 - UPC 301 — No account present
 - UPC 303 — Name Control mismatch
 - UPC 313 — No related transactions
 - UPC 324 — Electronic File Update
 - UPC 341 — TIN resequenced
 - UPC 345 — TC 96X unpostable

21.3.9.8

(10-01-2018)

RAF Undeliverable Mail

- (1) The following subsections provide information for processing and resolving undeliverable mail related to RAF operations.

21.3.9.8.1

(05-16-2025)

**Reporting Agent
Undeliverable —
Notices/Correspondence**

- (1) Determine whether the notice is undeliverable or unclaimed.
- (2) Unclaimed mail is usually certified mail that has not been claimed by the recipient. Unclaimed does not necessarily mean undeliverable.
- (3) Undeliverable mail is identified as mail received that states:
 - Reporting Agent (RA) has moved with no forwarding address.
 - No receptacle unable to forward.
 - Attempted - Not known unable to forward.
 - No such address return to sender.
 - Not deliverable as addressed - return to sender.
 - Box closed unable to forward.
- (4) If RA notices or letters are returned as undeliverable:
 1. Check RAF to determine if the authorization is still valid.
 2. If valid, attempt a phone call to the RA.
 3. If contact is made, verify address and make changes as necessary using CC RFRMAT to update the address.
 4. If unable to establish contact with the RA, either phone or send the applicable correspondence to the taxpayer requesting a current address for the RA.

Note: If the RA determined they will no longer be filing tax returns or making FTD submissions for a taxpayer, the RA should notify the IRS. This is done by submitting a Reporting Agent's List marked **delete** (either electronic file through an IRS approved secure file transfer method (SDT or SLFT B2B) or paper as appropriate). Also see IRM 21.3.9.8.2, Reporting Agent Undeliverable - Authorization No Longer-Valid.

21.3.9.8.2

(10-01-2018)

**Reporting Agent
Undeliverable —
Authorization No Longer
Valid**

- (1) If telephone contact with the Reporting Agent (RA) or taxpayer reveals there is no longer an association with the taxpayer:
 1. Request a statement of revocation to be mailed or faxed to the RAF team for removal of the RA from the taxpayer's account.
 2. Once revocation is received, process accordingly.

21.3.9.9
(10-27-2018)
RAF Reports

- (1) The RAF program produces Run Control Reports that help monitor RAF processing runs. These reports include:

- RAFREPT - Compare
- RAF083I - Monthly Revoke
- RAF0940I - RAF Snapshot Report
- RAF3941 - RAF Daily Transactions (960/961)
- RAF9640I - Run Controls Report
- RAF9641I - Add Run Controls Report for RAF70 (ADD/DELETE Listings)
- RAF9642I - Add Error List
- RAF9643I - Delete Error List
- RAF9645I - Add List
- RAF9647I - Delete List

Note: RAF9641 must balance. If the reports do not balance, open an ITAMS ticket.

- (2) RAF programs produce additional reports that alert the RAF Function to potential problems, or items which need correction. The RAF Function must monitor the Report Number RAF4202 and make any necessary corrections:

RAF Program Run	Report Number	Report Title
RAF42	RAF4202	Error Report of Invalid Records

- (3) RAF4203:

- a. RAF4203, Error Report of Invalid Records, contains accounts that were input to RAF with an invalid MFT or tax period.
- b. Using the taxpayer's EIN, research CC BMFOLE to determine whether there is a TC 960 on the account.
- c. Correct the MFT information by deleting the incorrect MFT and entering the correct information on line 8.
- d. If the taxpayer's account contains an unreversed TC 960, then reenter TC 960 on RAFUP, line 8 to force the transaction to post.
- e. If the taxpayer's account does not contain a TC 960, then enter TC 960 on RFUPT, line 8.

21.3.9.10
(10-01-2018)
Descriptions of RAF Program Runs

- (1) RAF information is processed by batch programs which update the database and generate transaction records. Transaction records are sent to end of day (EOD) processing. EOD sends these transactions through the Generalized Mainline Framework (GMF) to Master File (MF). The subsections which follow provide descriptions of the various RAF program runs.

21.3.9.10.1
(10-01-2013)
RAF39

- (1) For current adds, deletes, or updates from both RAF26/70 and RAF Command Codes; RAF39 creates TC 960 and TC 961 transactions. These transactions post at Master File to set the RAF Filing Indicators and RAF EFTPS Indicators in the entity record.
- (2) RAF39 is run weekly.
- (3) RAF39 Output Files:

- RAF391 — RAF TC 96X File
- RAF3941 Run Control Report

21.3.9.10.2
(03-29-2013)

RAF42

- (1) RAF42 reads in RAF database information.
- (2) It creates a listing, RAF4201, containing name and address information for all RAs and their clients.
- (3) RAF42 is run weekly.
- (4) RAF42 Output Files:
 - RAF4201 — BMF Name and Address File (cumulative file)
 - RAF4202 — Error Report of Invalid Records
 - RAF4241 — Run Control Report
 - RAF4203 — Control File

21.3.9.10.3
(10-01-2013)

RAF41

- (1) This is a special program that is run at the request of the RAF Function.
- (2) RAF41 produces a list of taxpayers, by Reporting Agent (RA), and the associated module information (MFT and tax period) as shown on the RAF database at the time of running.
- (3) The output information is sent to the RA to aid them in database matching and reconciliation.
- (4) CC RAFRQ is used to order compare listings. The output file is on Control-D as *RAFREPT COMPARE LISTING*.
- (5) RAFREPT is sometimes called RAF COMPARE.
- (6) RAFREPT is run upon request.
- (7) RAFREPT Output Files:
 - AGTFIL01 — Agent File
 - AGTRPT01 — Agent File Report

21.3.9.10.4
(03-29-2013)

RAF26

- (1) This run sends client information to be added, revoked, end dated, or deleted from the RAF database. It processes ADDs and DELETES.

Note: If an ADD type electronic file is run twice in error, the second running overlays records created by the first running.

- (2) RAF26 is run upon receipt of an electronic file from an RA.
- (3) RAF26 Output Files:
 - RAF2601 — ERROR Listing
 - RAF2641 — Run Control Report

21.3.9.10.5
(10-01-2013)
RAF70

- (1) This run reads the Reporting Agent ADD/DELETE file and produces the following listings and reports — the ADD listing, DELETE listing, ADD ERROR listing, DELETE ERROR listing, and RUN CONTROL report.
- (2) RAF70 is run every time RAF26 is run.
- (3) RAF70 Output Files:
 - RAF9645I — RAF70 ADD Listing
 - RAF9643I — RAF70 ADD ERROR Listing
 - RAF9640I — Run Control Report
 - RAF9647I — RAF 70 DELETE Listing
 - RAF9643I — RAF 70 DELETE ERROR Listing

21.3.9.10.6
(10-01-2013)
RAF08

- (1) RAF08 is run daily.
- (2) The run creates a report that contains Reporting Agent (RA), taxpayer and MFT information.
- (3) The report is created for each RA whose client(s) (TP) has revoked their authorization to a different RA.
- (4) The report is sent to each of the old RAs.
- (5) RAF08 Output File:
 - RAF0831 — RAF08 Reporting Agent Report Revoke report
 - RAF0802 — RAF 08 Run Control Report
- (6) RAF08 is sometimes called the RAF Revoke Listing.

Exhibit 21.3.9-1 (05-16-2025)**Acronyms and Abbreviations Used in This IRM**

Acronym	Meaning
AM	Accounts Management
BMF	Business Master File
CC	Command Code
EFTPS	Electronic Federal Tax Payment System
E.g.	For Example (<i>exempli gratia</i> in Latin)
EIN	Employer Identification Number
EQ	Embedded Quality
Etc.	<i>Et Cetera</i>
FR	Filing Requirement
FTD	Federal Tax Deposit
FTP	Failure to Pay
FUTA	Federal Unemployment Tax Act
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IPSO	Identify Protection Strategy & Oversight
IPU	Interim Procedural Update
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
LB&I	Large Business and International
MeF	Modernized e-File
MF	Master File
MFT	Master File Tax
PPB	Policy & Procedures BMF
PPI	Policy & Procedures IMF
Qtr.	Quarter
REP	Reports, Equipment, Phones
RICS	Return Integrity and Compliance Services
RMT	Resources Management Training

Exhibit 21.3.9-1 (Cont. 1) (05-16-2025)**Acronyms and Abbreviations Used in This IRM**

Acronym	Meaning
SBSE	Small Business/Self-Employed
SERP	Servicewide Electronic Research Program
SDT	Secure Data Transfer
SLFT B2B	Secure Large File Transfer Business 2 Business
SP	Submission Processing
TASC	Technology Assistance & Stakeholder Communication
TC	Transaction Code
TS	Taxpayer Services