

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
		JOB NUMBER N1-058-07-3	
TO: NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		DATE RECEIVED 12/13/06	
1. FROM (Agency or establishment) Department of the Treasury		NOTIFICATION TO AGENCY	
2. MAJOR SUBDIVISION Internal Revenue Service (IRS)		In accordance with the provisions of 44 U.S.C 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10.	
3. MINOR SUBDIVISION Wage and Investment			
4. NAME OF PERSON WITH WHOM TO CONFER Tracee Taylor	5. TELEPHONE (202) 283-9291	DATE 4/4/07	ARCHIVIST OF THE UNITED STATES Alan Grant
5. AGENCY CERTIFICATION			
<p>I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached <u>1</u> page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,</p> <p>X is not required; <input checked="" type="checkbox"/> is attached; or <input type="checkbox"/> has been requested.</p>			
DATE 12/8/2006	SIGNATURE OF AGENCY REPRESENTATIVE Daniel W. Bennett <i>[Signature]</i>		TITLE IRS Records Officer National Office, OS:A:RE:SC Washington, DC 20224
7. ITEM NO.	8. DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARA USE ONLY)
	<p><b>Update to IRM 1.15.29 for Service Center Operations, Item 346</b></p> <p><b>Internal Revenue Form 8655: Reporting Agent Authorization (RAA)</b></p> <p><b>Background:</b></p> <p>Since NARA's approval of Job No. N1-58-88-3 giving the IRS authorization to dispose of Reporting Agent Authorization Forms 8655 no sooner than one year after the revocation date, the processing of these forms and the IRS/Wage and Investment's business need for the forms have changed.</p> <p>IRS historically relied upon these paper forms as verification of reporting agent authorization and the forms served as the sole recordkeeping copy of changes/updates to a taxpayer's designation or a reporting agent's withdrawal from authority. Today IRS still requires taxpayer submission of Form 8655 to designate a reporting agent, but once received it acts merely as a one-time grant for recording the designation (or revocation) in the computerized Reporting Agent File (RAF). If an originating company attempts to file a return or make deposits on behalf of a taxpayer and they do not match the authorization on file in RAF, the company is notified and is not authorized to use the system until proper authority has been submitted by the taxpayer in the form of a new Form 8655.</p> <p>This form is not needed or accessed after the authorization is recorded in RAF. The forms are filed chronologically as they are received and are not processed with an identification number or any significant marking to allow for research. To that end the forms are not accessed or researched after the authorizations are recorded in RAF, nor has the office ever had a request to go</p>		<p>4/11/07 Copies Sent to Agency NWML, NWMLWA, NR</p>

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back to look at an old form. Should problems arise with a form, IRS asks the taxpayer to refile a new Form 8655.

**Description:**

**Internal Revenue Form 8655, Reporting Agent Authorization (RAA)**

The RAA is a multi-use form that allows taxpayers to designate reporting agents to file certain employment tax returns electronically or on magnetic tape, and to submit federal tax deposits for certain employment tax returns electronically and on magnetic tape. The RAA remains in force until it is revoked by the agent or taxpayer.

Superseded Disposition:

~~DESTROY~~ no sooner than one year after the revocation date.

Proposed Disposition:

**CUT OFF** at end of processing year.  
**DESTROY** 1 year after cutoff.

Job No. N1-58-88-3,  
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