

Form 8655 (Rev. October 2001)	REPORTING AGENT AUTHORIZATION FOR MAGNETIC TAPE /ELECTRONIC FILERS	ASSOC-CLIENT NO(S) ---
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5. Street Address	6. City, State, Zip Code	7. Phone () ---
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1. Legal Name (no punctuation besides ampersands & hyphens)	2. DBA	3. EIN -- -- -- -- -- -- -- -- 4. <input type="checkbox"/> <i>Check here if EIN is "new" EIN</i>
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8. Reporting Agent Name <i>APS, Inc.</i>	9. Identifying No. <i>01-0287147</i>
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10. Reporting Agent Address <i>PO BOX 1330</i>	11. City, State, ZIP Code <i>AUBURN, MAINE 04211</i>	12. Telephone No. Fax No. <i>(207) 784-0178 (207) 786-0490</i>
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13.	Forms Filed (as available)	Filing Method		Beginning Period	Deposit Type	Deposit Method		Beginning Period
		Electronic	Magnetic			Electronic	Magnetic	
	940	X	X		940	X	X	
	941	X	X		941	X	X	
					943			
	<i>Currently there are no electronic or magnetic filing options on the form types listed below. The Agent is authorized to file paper returns currently and magnetically/electronically if these options become available in the future.</i>				945	X	X	
					720			
					1042			
					1120			
	943	940PR			1041			
	945	943PR			CT-1			
	941PR	941NMI			990C			
	941SS	1042			990T			
	CT-1				990PF			

- Check here if the reporting agent is authorized to receive notices, correspondence, deposit requirements, tax rates and/or transcripts with respect to authorizations indicated in Item 13.
- Check here if Seasonal or Intermittent Filer

14.	<input checked="" type="checkbox"/> <i>Authorization for ALL State & Local jurisdictions</i> ---The Agent is appointed as attorney-in-fact with authority to receive, sign, and file tax returns, make tax deposits, receive experience rates and filing frequencies for the taxpayer. The Agent is authorized as designee of the taxpayer to receive copies of notices, correspondence and transcripts with respect to tax returns filed by the Agent. Benefit & claims correspondence is to continue being mailed to the taxpayer address listed in Items 5 and 6. This authorization will remain in effect until notified by the Taxpayer or Agent of termination or revocation of the authorization.		
	Beginning Period	State/Locality	Reporting Number

This reporting agent authorization revokes all earlier reporting agent authorizations but has no effect on any power of attorney or authorization.

Signature of Taxpayer

I understand that this authorization does not absolve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and all taxes are paid on time. The reporting agent (designee) named above is authorized to sign and file federal, state, and local tax returns transmitted electronically, submitted on magnetic tape (or in special circumstances, submitted on paper) and/or make federal (FTD), state, and local tax deposits and other tax payments for the above taxpayer. This authorization applies to the above employment tax returns and/or payments beginning with the tax period indicated and remains in effect until the taxpayer or designee notifies the IRS, state, and/or local jurisdictions that this authorization is terminated or revoked. I authorize the IRS, state, and local jurisdictions to disclose otherwise confidential tax information relating to employment tax returns to be filed by the agent (designee) and/or relating to payments to be made by the agent (including deposit requirements.) I certify that I have the authority to authorize the disclosure of otherwise confidential tax information on behalf of the taxpayer.

Signature (Required)	Title (If Applicable)	Date (Required)

Specific Instructions

The Revenue Procedure provides the requirements for completing and submitting Form 8655. The instructions that follow are for those items that are not self-explanatory.

Item 1 Taxpayer Legal Name—Enter the Sole Proprietor/Owner’s name in Item 1. This must match the name on IRS records. Only the first 35 characters of the first name line are used. **Do not abbreviate or omit spaces—include only the first 35 characters.** Valid characters are A-Z, 0-9, ampersand, hyphen, and one blank between each word. The comma, period, number sign, apostrophe and multiple blanks are invalid characters. Do not use the word “THE” as the first word unless it is followed by only one other word. Include legal/formal suffixes with individual names (MD, PHD, CPA, Jr, Sr, III, etc.); but, DO NOT include general/informal titles such as owner, accountant, attorney, or prefixes such as Dr, Mr, Mrs, etc.

Item 2. DBA Name—Enter the trade name of the business if different from the legal name. The trade name is the “doing business as” name. Follow the same instructions as shown for Item 1 above; however, DO NOT enter “DBA” or “TA” on this line; show the name only.

NOTE: Partnerships should enter the “doing business as” name in Item 1. Enter the general partner’s name or the first partner’s name in Item 2. If a Corporation is a general partner, do not include the name in Item 2.

Item 3 Employer Identification Number (EIN)—Nine-digit Employer Identification Number (EIN) issued by the IRS to each employer. If you do not have an EIN, apply for one on Form SS-4, Application for Employer Identification Number.

Item 4. Check this box if you have recently applied for an EIN and have not yet received notice CP575 (Verification of your EIN) from IRS.

Item 5 and Item 6 Street Address, City, State, Zip Code—Enter address of taxpayer. Valid characters are A-Z, 0-9, ampersand, hyphen, slash “/”, percent “%”, and one blank between each word. Invalid characters are the number sign, period, apostrophe and multiple blanks.

Item 8 Reporting Agent Name—See instructions for Item 1 for valid and invalid characters.

Item 13 Indicate filing method (Electronic, Magnetic, or both) for all tax returns to be filed and/or FTD’s to be made by this reporting agent for this taxpayer. For Tax Form 940, enter the Tax Year (1997, 1998, etc.) this agent will start the annual filing. For Tax Form 941, enter the quarter and year (3/98, 6/98, etc.) this Reporting Agent will file this return for the first time. For FTD’s, enter the first month and year (2/98, 3/98, etc.) this Reporting Agent will make any deposit, regardless of the tax type(s).

Form 8655 can be used to authorize Reporting Agents to file certain tax returns on paper for existing clients who have already authorized the filing of magnetic/electronic Forms 941 and/or Forms 940 by this agent. For forms 941PR, 941SS, and 941NMI, enter the quarter and year (3/98, 6/98, etc.) this Reporting Agent will file this return for the first time. For Forms 943, 943PR, 945 and CT-1, enter the Tax Year (1997, 1998, etc.) this agent will start the annual filing.

NOTE: The Revenue Procedure outlines the special circumstances for which an Agent may use this authorization to file paper forms.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Our legal right to ask for information is 5 U.S.C. 301 and Internal Revenue Code Sections 6001, 6011, 6012, and regulations thereunder. Generally, tax returns and return information are confidential, as required by Code section 6103. Routine uses of this information include disclosure to the Department of Justice for civil and criminal litigation and to other federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. Commonwealths or possessions to administer their tax laws. We may give it to foreign governments pursuant to tax treaties. This form is provided for your convenience and its use is voluntary. If you choose to designate a reporting agent to act on your behalf, you must provide all requested information, including your EIN. The principal purpose of this disclosure is to secure proper identification of the taxpayer. If you do not provide all the requested information, the IRS may suspend processing of this form and may not authorize the reporting agent to act on your behalf. Providing false or fraudulent information may subject you to fines or penalties.

You are not required to provide information requested on this form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The time needed to provide this information will vary depending on individual circumstances. The estimated average time is six minutes. If you have comments concerning the accuracy of this time estimate or suggestions for reducing this burden, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Please do not send the form to this address. Instead, give it to your reporting agent who will forward it to the appropriate IRS office.

Rev. 03/02
