

City of Grand Rapids

INCOME TAX DEPARTMENT

Reporting Agent Authorization

Taxpayer

1. Name of taxpayer(as distinguished from trade name)		2.Federal employer identification number	
3. Trade name (if any)			
4. Address (Street number, street name and suite or room number)		5.Other identification number	
6. City	7. State	8. ZIP code	
9. Contact person	10. Daytime telephone number	11. Fax number	

Reporting Agent

12. Name (enter company name or name of business)		13.Federal employer identification number	
14. Address (Street number, street name and suite or room number)			
15. City	16. State	17. ZIP code	
18. Contact person	19. Daytime telephone number	20. Fax number	

Authorization of Reporting Agent to Sign and File Returns (Caution: See Authorization Agreement)

21. Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

GR-941 GRW-3 Forms W-2

Authorization of Reporting Agent to Make Deposits and Payments (Caution: See Authorization Agreement)

22. Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent

GR-501 GR-941 GRW-3

Disclosure of information to Reporting Agents

23a. Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the income tax department of the above named city related to the authorization granted on lines 21, 22, and/or line 24

23b. Check here if the reporting agent also wants to receive copies of notices from the city income tax department

Disclosure Authorization

24. The reporting agent is authorized to receive otherwise confidential taxpayer information from the income tax department of the city named above to assist in responding to certain notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 21 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 22 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the income tax department of the above names city to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 21 and/or line 22, including disclosures required to process Form GR-8655. Disclosure authority is effective upon signature of taxpayer and receipt of Form 8655 by the income tax department of the above named city. The authority granted on Form 8655 will not revoke any Power of Attorney (Form GR-2848) in effect.

Sign Here	I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.			
	12. Sign your name here		13. Print your title here	
	14. Print your name here		15. Date (MM/DD/YYYY)	16. Best daytime phone number

INSTRUCTIONS FOR FORM GR-8655

Revised 09/29/2015

General Instructions

Purpose of Form

Use Form GR-8655 to authorize a reporting agent to:

1. Sign and file certain returns.
2. Make deposits and payments for certain returns;
3. Receive duplicate copies of tax information, notices, and other written and/or electronic communication regarding any authority granted; and
4. Provide city income tax department with information to aid in penalty relief determinations related to the authority granted on Form GR-8655.

Note. An authorization does not relieve the taxpayer of the responsibility or the liability for failing to ensure that all tax returns are filed timely and that all withholding tax deposits and payments are made timely. Employers who enroll to make withholding tax payments using the city's tax tool can view deposits and payments made on their behalf under their federal employer identification number (FEIN).

Authority Granted

Once Form GR-8655 is signed, any authority granted is effective beginning with the period indicated on lines 21 or 22 and continues indefinitely unless revoked by the taxpayer or reporting agent. A new authorization must be submitted to the city 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. No authorization or authority is granted for periods prior to the period(s) indicated on Form GR-8655.

Where authority is granted for any form, it is also effective for related forms such as the corresponding amended return or payment voucher.

Disclosure authority granted on line 23a is effective on the date Form GR-8655 is signed by the taxpayer. Any authority granted on Form GR-8655 does not revoke and has no effect on any authority granted on Form GR-2848 or any third-party designee checkbox authority.

Where To File

Send Form GR-8655 to:

Grand Rapids Income Tax Department
PO Box 347, Grand Rapids, MI 49501-0347

You can fax Form GR-8655 to: (616) 456-4540

Revoking an Authorization

If you have a valid Form GR-8655 on file with the city, the filing of a new Form GR-8655 revokes the authority of the prior reporting agent beginning with the period indicated on the new Form GR-8655. However, the prior reporting agent is still an authorized reporting agent and retains any previously granted disclosure authority for the periods prior to the beginning period of the new reporting agent's authorization unless specifically revoked.

If the taxpayer wants to revoke an existing authorization, send a copy of the previously executed Form GR-8655 to city at the address listed under *Where To File*, above. Re-sign the copy of the Form 8655 under the original signature. Write "REVOKE" across the top of the form. If you do not have a

copy of the authorization you want to revoke, send a statement to the city. The statement of revocation must indicate that the authority of the reporting agent is revoked and must be signed by the taxpayer. Also, list the name and address of each reporting agent whose authority is revoked.

Withdrawing from reporting authority.

A reporting agent can withdraw from authority by filing a statement with the city on paper. The statement must be signed by the reporting agent and identify the name and address of the taxpayer and authorization(s) from which the reporting agent is withdrawing.

Specific Instructions

Line 15

Use the "YYYY" format for annual tax returns. Use the "MM/YYYY" format for quarterly tax returns, where "MM" is the ending month of the quarter the named reporting agent is authorized to sign and file tax returns for the taxpayer. For example, enter "09/2016" on the line for "GR-941" to indicate you are authorizing the named reporting agent to sign and file Form GR-941 for the July–September quarter of 2016 and subsequent quarters.

Line 16

Use the "MM/YYYY" format to enter the starting date, where "MM" is the first month the named reporting agent is authorized to make deposits or payments for the taxpayer. For example, enter "08/2016" on the line for "GR-501" to indicate you are authorizing the named reporting agent to make deposits or payments for Form GR-501 starting in August 2016 and all subsequent months.

Who Must Sign

Sole proprietorship. The individual owning the business.

Corporation (including a limited liability company (LLC) treated as a corporation). Generally, Form GR-8655 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer, and (d) any other person authorized to access information under section 6103(e) of the Internal Revenue Code.

Partnership (including an LLC treated as a partnership) or an unincorporated organization. Generally, Form GR-8655 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form GR-8655.

Single member LLC treated as a disregarded entity. The owner of the LLC.

Trust or estate. The fiduciary.