



Instructions for Form EL-8655

Revised 10/29/2018

General Instructions

Purpose of Form

Use Form EL-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 EL-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 EL-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 EL-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 EL-8655 is signed by the taxpayer. Any authority granted on Form EL-8655 does not revoke and has no effect on any authority granted on Form EL-2848 or any third-party designee checkbox authority.

Where to File

Send Form EL-8655 to:
East Lansing Income Tax Department
410 Abbot Rd, East Lansing, MI 48823

You can fax Form EL-8655 to: (517) 337-2156

Revoking an Authorization

If you have a valid Form EL-8655 on file with the city, the filing of a new Form EL-8655 revokes the authority of the prior reporting agent beginning with the period indicated on the new Form EL-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 EL-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 "09/2019" on the line for "EL-941" to indicate you are authorizing the named reporting agent to sign and file Form EL-941 for the July–September quarter of 2019 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 "08/2019" on the line for "EL-501" to indicate you are authorizing the named reporting agent to make deposits or payments for Form EL-501 starting in August 2019 and all subsequent months.

Who Must Sign

Sole proprietorship

Form EL-8655 can be signed by the individual owning the business.

Corporation (including a limited liability company (LLC) treated as a corporation). Generally, Form EL-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 EL-8655 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form EL-8655.

Single member LLC treated as a disregarded entity

Form EL-8655 can be signed by the owner of the LLC.

Trust or estate

Form EL-8655 can be signed by the fiduciary.