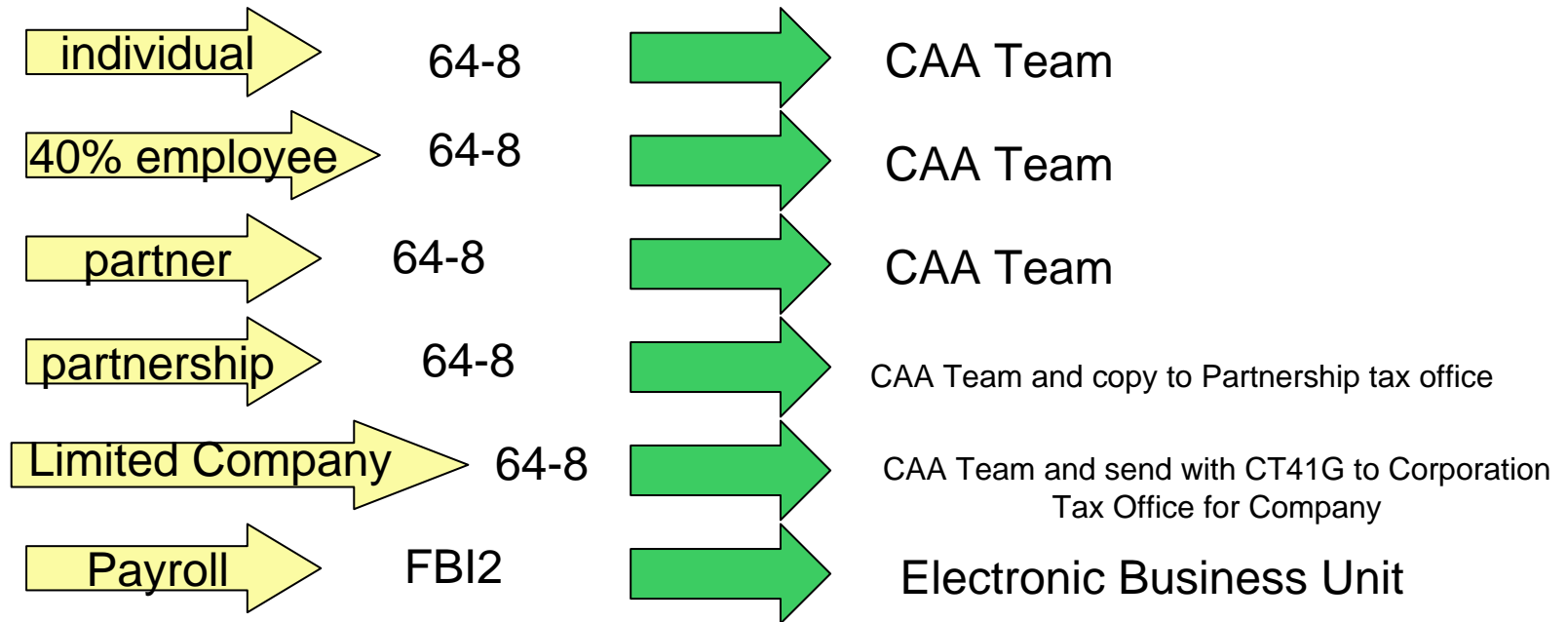


# 64-8 and FBI2 Agent Authorisation Flow Chart

## New Client



### Information Required:

Client Name  
 Address  
 NINO  
 UTR  
 Company Registration  
 Corporation tax reference  
 Employers Reference  
 Accounts Collection Reference

Agent Online Service is suitable for clients who already have an HM Revenue & Customs reference, e.g. UTR or PAYE reference. Current response times is 10-12 working days.

For employees of small start up Limited Companies who have not got a UTR, the 64-8 must be sent to the **Employer's** Tax Office with a covering letter

When clients are not listed on the agent information copy 64-8s must be sent – listing can take upto 4 weeks at busy periods.