Note: Form SS-4 begins on the next page of this document.

## Change to Domestic Employer Identification Number (EIN) Assignment by Toll-Free Phones

Beginning January 6, 2014, the IRS will refer all domestic EIN requests received by toll-free phones to the EIN Online Assistant. You can access the Assistant by going to www.irs.gov, entering "EIN" in the "Search" feature and following instructions for applying for an EIN online.

# Attention Limit of one (1) Employer Identification Number (EIN) Issuance per Business Day

Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service (IRS) will limit Employer Identification Number (EIN) issuance to one per responsible party per day. For trusts, the limitation is applied to the grantor, owner, or trustor. For estates, the limitation is applied to the decedent (decedent estate) or the debtor (bankruptcy estate). This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.

### Change to Where to File Address and Fax-TIN Number

There is a change to the Instructions for Form SS-4 (Rev. January 2011). On page 2, under the "Where to File or Fax" table, the address and Fax-TIN number have changed. If you are applying for an Employer Identification Number (EIN), and you have no legal residence, principal place of business, or principal office or agency in any state or the District of Columbia, file or fax your application to:

Internal Revenue Service Center Attn: EIN International Operation Cincinnati. OH 45999

Fax-*TIN*: 859-669-5987

This change will be included in the next revision of the Instructions for Form SS-4.

## Form **SS-4**

(Rev. December 2019) Department of the Treasury Internal Revenue Service

Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.

▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN

|                        | 1 Le   | egal name of entity  | (or individual) for whom t   | the EIN is bei    | ng re   | quested     |   |                      |             |  |  |  |  |
|------------------------|--|--|--|-------------------|---------|-------------|---|----------------------|-------------|--|--|--|--|
| Type or print clearly. | <b>2</b> Tr  | rade name of busin   | ess (if different from nam   | e on line 1)      | 7       | 3 Exe       | ecutor,   | administrator,       | trustee,    | "care of" name   |  |  |  |
| 3                      | 4a Mailing address (room, apt., suite no. and street, or P.O. box) |  |  |                   |         |             | Street address (if different) (Don't enter a P.O. box.) |                      |             |  |  |  |  |
| ᆵ                      |  | Fiscal Agent, 240  | The State of the S |                   |         |             |   |                      |             |  |  |  |  |
| ā                      |  |  | code (if foreign, see instru   | ictions)          |         | 5b City     | , state   | , and ZIP code       | e (if forei | gn, see instructions)  |  |  |  |
| ō                      |  | S 67601  |  |                   |         |             |   |                      |             |  |  |  |  |
| уре                    | 6 C  | ounty and state wr   | nere principal business is   | located           |         |             |   |                      |             |  |  |  |  |
| F                      | <b>7a</b> N  | ame of responsible   | e party  |                   |         |             | 7b  | SSN, ITIN, or        | EIN         | - /  |  |  |  |
| 8a                     |  |  | mited liability company (I   |                   |         | 7           |   |                      |             | he number of   |  |  |  |
| 8c                     |  |  | C organized in the United  |                   |         | No          |   |                      |             | . , , , ▶  |  |  |  |
| 9a                     |  |  | ly one box). Caution: If 8a  |                   | e the   |             |   |                      | ov to ch    | · · · · · Yes No   |  |  |  |
| Ja                     |  | ole proprietor (SSN  | 92   | a 15 1 65, 56     | e uie   | Instruct    |   | state (SSN of o      |             |  |  |  |  |
|                        |  | artnership   |  |                   |         |             | _   | an administrat       |             |  |  |  |  |
|                        |  | and the same of th | rm number to be filed)   |                   |         |             |   | ust (TIN of gra      |             | -  |  |  |  |
|                        |  | ersonal service cor  |  | -                 |         |             |   | ilitary/Nationa      | 5           | State/local government   |  |  |  |
|                        |  |  | entrolled organization   |                   |         |             | _   | armers' cooper       |             | Federal government   |  |  |  |
|                        |  |  | nization (specify)   |                   |         |             | R   |                      |             | ☐ Indian tribal governments/enterprises  |  |  |  |
|                        |  | ther (specify)   |  |                   |         |             | Group   | Exemption N          | umber (C    | No. of the contract of the con |  |  |  |
| 9b                     |  | rporation, name the<br>able) where incorp  | e state or foreign country<br>orated   | (if S             | tate    |             |   |                      | Foreign     | country  |  |  |  |
| 10                     | Reaso  | on for applying (ch  | eck only one box)  |                   | Bai     | nking pu    | rpose   | (specify purpo       | se) ▶       |  |  |  |  |
|                        | ☐ St   | arted new busines  | s (specify type) ►   | [                 | ] Ch    | anged ty    | pe of o   | organization (s      | pecify ne   | ew type) ►   |  |  |  |
|                        |  |  | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1  |                   | ] Pui   | rchased     | going   | business             |             |  |  |  |  |
|                        | ☐ Hi   | ired employees (Ch   | neck the box and see line  | 13.)              | ] Cre   | eated a t   | rust (sp  | pecify type) ►       |             |  |  |  |  |
|                        |  | ompliance with IRS ther (specify)  | S withholding regulations  |                   | ] Cre   | eated a p   | pension   | plan (specify        | type) ►     |  |  |  |  |
| 11                     |  |  | acquired (month, day, ye   | ar). See instru   | uction  | ns.         | 12  | Closing mor          | nth of ac   | counting year  |  |  |  |
|                        |  |  |  |                   |         |             | 14  |                      |             | mployment tax liability to be \$1,000 or   |  |  |  |
| 13                     | 2000   | total and the second   | eyees expected in the next<br>expected, skip line 14.  | kt 12 months      | (ente   | r -0- if    |   | annually inst        | tead of F   | r year <b>and</b> want to file Form 944<br>forms 941 quarterly, check here.<br>ax liability generally will be \$1,000  |  |  |  |
|                        |  | Agricultural   | Household  | Oth               | ner     |             |   |                      | check th    | to pay \$5,000 or less in total wages.)<br>is box, you must file Form 941 for  |  |  |  |
| 15                     |  |  | uities were paid (month, , day, year)  |                   |         |             |   | a withholding        |             | enter date income will first be paid to  |  |  |  |
| 16                     |  |  | describes the principal acti   |                   |         |             |   | care & social        | assistano   | ce Wholesale-agent/broker  |  |  |  |
|                        |  |  | ental & leasing  Transp  |                   |         |             |   | nmodation & fo       |             |  |  |  |  |
|                        |  | _  |  | ice & insuranc    |         | 100         |   |                      |             | Support Worker   |  |  |  |
| 17                     | Indicat  | te principal line of me Direct Suppor  | merchandise sold, specifi  |                   |         | rk done,    | produ   | cts produced,        | or servi    | ces provided.  |  |  |  |
| 18                     |  |  | shown on line 1 ever appl  | ied for and re    | ceive   | ed an Ell   | V?  | Yes                  | ☑ No        |  |  |  |  |
|                        | If "Yes  | s," write previous E   | IN here ▶  |                   |         |             |   |                      |             |  |  |  |  |
|                        |  | Complete this sec  | tion only if you want to author  | rize the named    | individ | dual to rec | ceive the   | entity's EIN and     | answer c    | questions about the completion of this form.   |  |  |  |
| Thi                    |  | Designee's nam   | ne   |                   |         |             |   |                      |             | Designee's telephone number (include area code   |  |  |  |
| Par                    | 0.00   | LINK Fiscal Ag   | LINK Fiscal Agent, Attention Carol Boxberger   |                   |         |             |   |                      |             | 785-625-6942   |  |  |  |
| Des                    | ignee  | Address and ZII<br>2401 E. 13th St.  | P code<br>., Hays, KS 67601  |                   |         |             |   |                      |             | Designee's fax number (include area code) 785-625-6137   |  |  |  |
| Under                  | penalties o  | of perjury, I declare that I h   | ave examined this application, and   | to the best of my | knowle  | edge and be | elief, it is t  | rue, correct, and co | mplete.     | Applicant's telephone number (include area code)   |  |  |  |
| Nam                    | e and title  | e (type or print clearly   | ) <b>&gt;</b>  |                   |         |             |   |                      |             |  |  |  |  |
| Sign                   | ature >  |  |  |                   |         |             | Data  |                      |             | Applicant's fax number (include area code)   |  |  |  |

#### Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document. See also the separate instructions for each line on Form SS-4.

| F the applicant  | AND   | THEN   |
|--|---|--|
| Started a new business   | Does not currently have (nor expect to have) employees  | Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.                                     |
| Hired (or will hire) employees, ncluding household employees   | Does not already have an EIN  | Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.                          |
| Opened a bank account  | Needs an EIN for banking purposes only  | Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.                           |
| Changed type of organization   | Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>       | Complete lines 1–18 (as applicable).   |
| Purchased a going business 3   | Does not already have an EIN  | Complete lines 1-18 (as applicable).   |
| Created a trust  | The trust is other than a grantor trust or an IRA trust <sup>4</sup>  | Complete lines 1–18 (as applicable).   |
| Created a pension plan as a plan administrator <sup>5</sup>  | Needs an EIN for reporting purposes   | Complete lines 1, 3, 4a-5b, 9a, 10, and 18.  |
| Is a foreign person needing an<br>EIN to comply with IRS<br>withholding regulations  | Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>                        | Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.                    |
| Is administering an estate   | Needs an EIN to report estate income on Form 1041   | Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18.  |
| Is a withholding agent for<br>taxes on non-wage income<br>paid to an alien (i.e.,<br>individual, corporation, or<br>partnership, etc.) | Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons | Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18. |
| Is a state or local agency   | Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>  | Complete lines 1, 2, 4a–5b, 9a, 10, and 18.  |
| Is a single-member LLC   | Needs an EIN to file Form 8832, Classification<br>Election, for filing employment tax returns and<br>excise tax returns, or for state reporting purposes <sup>8</sup> | Complete lines 1–18 (as applicable).   |
| Is an S corporation  | Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>   | Complete lines 1–18 (as applicable).   |

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

<sup>&</sup>lt;sup>2</sup> However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>&</sup>lt;sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>&</sup>lt;sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also Household employer on page 4 of the instructions. Note. State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>&</sup>lt;sup>8</sup> See Disregarded entities on page 4 of the instructions for details on completing Form SS-4 for an LLC.

<sup>&</sup>lt;sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

### Form 2678 Employer/Payer Appointment of Agent

(Rev. August 2014) Department of the Treasury - Internal Revenue Service

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and

| For IRS use: |  |  |
|--------------|--|--|
|              |  |  |
|              |  |  |
|              |  |  |
|              |  |  |
|              |  |  |

OMB No. 1545-0748

|            | filing Form 2678 on page 3.  | til we approve your request. See the instructions   |  |                               |
|------------|--|---|--|-------------------------------|
| If y       | ou are an employer, payer, or agent mplete all three parts. In this case, onl  | who wants to revoke an existing appointment, ly one signature is required.  |  |                               |
| Par<br>Che | rt 1: Why you are filing this form ck one) You want to appoint an agent for tax rep You want to revoke an existing appoint   | porting, depositing, and paying.<br>ment.   |  |                               |
|            | rt 2: Employer or Payer Information Employer identification number (EIN  | n: Complete this part if you want to appoint an ag  | gent or revoke an  | appointment.                  |
| 2          | Employer's or payer's name (not your trade name)   |   |  |                               |
| 3          | Trade name (if any)  |   |  |                               |
| 4          | Address  | % LINK Fiscal Agent, 2401 E. 13th St.   |  |                               |
|            |  | Number Street   |  | Suite or room number          |
|            |  | Hays<br>City  | KS<br>State  | <b>67601</b> ZIP code         |
|            |  | City  |  |                               |
|            |  | Foreign country name Foreign prov   | vince/county   | Foreign postal code           |
| 5          | Forms for which you want to appoin   | nt an agent or revoke the agent's   | For ALL  | For SOME                      |
| 3          | appointment to file. (Check all that ap  | p(v.)   | employees/<br>yees/payments  | employees/<br>payees/payments |
| 3          | Form 940, 940-PR (Employer's Annua<br>Form 941, 941-PR, 941-SS (Employer   | ply.)  al Federal Unemployment (FUTA) Tax Return)* r's QUARTERLY Federal Tax Return) I Federal Tax Return for Agricultural Employees) JAL Federal Tax Return) Federal Income Tax) ad Retirement Tax Return)   | employees/   | employees/                    |
| 3          | Form 940, 940-PR (Employer's Annual Form 941, 941-PR, 941-SS (Employer Form 943, 943-PR (Employer's Annual Form 944, 944(SP) (Employer's ANNUE Form 945 (Annual Return of Withheld Form CT-1 (Employer's Annual Railro Form CT-2 (Employee Representative *Generally you cannot appoint an aunemployment (FUTA) Tax Return, to   | ply.)  pay  al Federal Unemployment (FUTA) Tax Return)* r's QUARTERLY Federal Tax Return) I Federal Tax Return for Agricultural Employees) JAL Federal Tax Return) Federal Income Tax) ad Retirement Tax Return) b's Quarterly Railroad Tax Return) agent to report, deposit, and pay tax reported on unless you are a home care service recipient. are service recipient, and you want to appoint the agent to report the agent to appoint the agent are service recipient, and you want to appoint the agent are service recipient, and you want to appoint the agent are service recipient, and you want to appoint the agent are service recipient.   | employees/ yees/payments   | employees/ payees/payments    |
| 3          | Form 940, 940-PR (Employer's Annual Form 941, 941-PR, 941-SS (Employer Form 943, 943-PR (Employer's Annual Form 944, 944(SP) (Employer's ANNUAL Form 945 (Annual Return of Withheld Form CT-1 (Employer's Annual Railro Form CT-2 (Employee Representative *Generally you cannot appoint an a Unemployment (FUTA) Tax Return, UV Check here if you are a home catax for you. See the instructions I am authorizing the IRS to disclose of appointment, including disclosures rereporting agent or certified public accideposits and payments. Such contra  | ply.)  pay  al Federal Unemployment (FUTA) Tax Return)* r's QUARTERLY Federal Tax Return) I Federal Tax Return for Agricultural Employees) JAL Federal Tax Return) Federal Income Tax) ad Retirement Tax Return) b's Quarterly Railroad Tax Return) agent to report, deposit, and pay tax reported on unless you are a home care service recipient. are service recipient, and you want to appoint the agent to report the agent to appoint the agent are service recipient, and you want to appoint the agent are service recipient, and you want to appoint the agent are service recipient, and you want to appoint the agent are service recipient.   | employees/ yees/payments  V  V  C  C  C  Form 940, Employeent to report, depolating to the authoract with a third pair is appointment, or information of the | employees/ payees/payments    |
|            | Form 940, 940-PR (Employer's Annual Form 941, 941-PR, 941-PS (Employer's Annual Form 943, 943-PR (Employer's Annual Form 944, 944(SP) (Employer's ANNUAL Form 945 (Annual Return of Withheld Form CT-1 (Employer's Annual Railro Form CT-2 (Employee Representative *Generally you cannot appoint an a Unemployment (FUTA) Tax Return, CV Check here if you are a home catax for you. See the instructions I am authorizing the IRS to disclose cappointment, including disclosures reporting agent or certified public acc deposits and payments. Such contral agent to such third party. If a third papayer remain liable.   | pay ply.)  al Federal Unemployment (FUTA) Tax Return)* r's QUARTERLY Federal Tax Return) I Federal Tax Return for Agricultural Employees) JAL Federal Tax Return) Federal Income Tax) ad Retirement Tax Return) b's Quarterly Railroad Tax Return) agent to report, deposit, and pay tax reported on unless you are a home care service recipient. are service recipient, and you want to appoint the agent reservice to process Form 2678. The agent may contraction to prepare or file the returns covered by the ct may authorize the IRS to disclose confidential tax   | employees/ yees/payments  V  V  C  C  C  C  C  C  C  C  C  C  C  | employees/ payees/payments    |
| 7          | Form 940, 940-PR (Employer's Annual Form 941, 941-PR, 941-SS (Employer Form 943, 943-PR (Employer's Annual Form 944, 944(SP) (Employer's ANNUAL Form 945 (Annual Return of Withheld Form CT-1 (Employer's Annual Railro Form CT-2 (Employer Representative *Generally you cannot appoint an a Unemployment (FUTA) Tax Return, UV Check here if you are a home catax for you. See the instructions I am authorizing the IRS to disclose cappointment, including disclosures reporting agent or certified public acceptable and payments. Such contral agent to such third party. If a third pagent is a such contral agent to such third party. If a third pagent is a such contral agent to such third party. If a third pagent is a such contral agent to such third party. | payingly.)  al Federal Unemployment (FUTA) Tax Return)* r's QUARTERLY Federal Tax Return) I Federal Tax Return for Agricultural Employees) JAL Federal Tax Return) Federal Income Tax) ad Retirement Tax Return) b's Quarterly Railroad Tax Return) gent to report, deposit, and pay tax reported on unless you are a home care service recipient. are service recipient, and you want to appoint the ago. botherwise confidential tax information to the agent recipient to process Form 2678. The agent may contraction to process Form 2678. The agent may contraction to process Form 2678. The agent may contraction to may authorize the IRS to disclose confidential tax arty fails to file the returns or make the deposits and | employees/ yees/payments  V  V  C  C  C  C  C  C  C  C  C  C  C  | employees/ payees/payments    |
| 7          | Form 940, 940-PR (Employer's Annual Form 941, 941-PR, 941-PS (Employer's Annual Form 943, 943-PR (Employer's Annual Form 944, 944(SP) (Employer's ANNUAL Form 945 (Annual Return of Withheld Form CT-1 (Employer's Annual Railro Form CT-2 (Employee Representative *Generally you cannot appoint an a Unemployment (FUTA) Tax Return, UV Check here if you are a home catax for you. See the instructions I am authorizing the IRS to disclose cappointment, including disclosures reporting agent or certified public according to such third party. If a third papayer remain liable.   | pay  al Federal Unemployment (FUTA) Tax Return)*  r's QUARTERLY Federal Tax Return)  I Federal Tax Return for Agricultural Employees)  JAL Federal Tax Return)  Federal Income Tax)  ad Retirement Tax Return)  r's Quarterly Railroad Tax Return)  agent to report, deposit, and pay tax reported on unless you are a home care service recipient.  are service recipient, and you want to appoint the agont recountant, to prepare or file the returns covered by the ct may authorize the IRS to disclose confidential tax arty fails to file the returns or make the deposits and  Print your name here  Print your title here  Best daytime phone  | employees/ yees/payments   | employees/ payees/payments    |

#### **Instructions for Form 2678**

Section references are to the Internal Revenue Code.

#### **Future Developments**

For the latest information about developments related to Form 2678 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form2678.

#### **Purpose of Form**

Use Form 2678 if you want to:

- Request approval to have an agent file returns and make deposits or payments of Federal Insurance Contributions Act (FICA) taxes, Railroad Retirement Tax Act (RRTA) taxes, income tax withholding (ITW), or backup withholding; or
- · Revoke an existing appointment.

Do not use prior versions of this form. All prior versions are obsolete. IRS will not accept them.

#### Can Employers Appoint Agents to Report, Deposit, and Pay Federal Unemployment Tax Act (FUTA) Tax?

Generally, employers cannot appoint an agent to report, deposit, and pay FUTA tax. However, if you are an employer who receives home care service, you may ask IRS to approve an agent to act on your behalf for FUTA tax purposes. Check the box in the footnote in Part 2, line 5.

To appoint an agent to act for FUTA tax purposes, you must also appoint the agent to act for FICA taxes and ITW purposes.

### How to Complete the Form

#### Part 1: Why You Are Filing This Form

In Part 1, you will check a box to indicate why you are filing Form 2678.

- If you are an employer or payer and you want to appoint an agent, check the box that says, "You want to appoint an agent for tax reporting, depositing, and paying."
- If you are an employer, payer, or agent and you want to revoke an existing appointment, check the box that says, "You want to revoke an existing appointment."

#### Part 2: Employer or Payer Information

- If you are an employer or payer, enter your employer identification number (EIN), name, trade name, and address.
- If you are an agent revoking an existing appointment, enter the EIN, name, trade name, and address of the employer or payer for whom you have been authorized to act. The employer's or payer's signature is not required.

On line 5, check the boxes for all forms for which you want to:

- Request approval to appoint an agent to file on your behalf, or
- Revoke an agent's existing appointment.

If you are only appointing an agent for some employees, payees, or payments, check the box under For SOME employees/payees/payments.

**Example 1.** You are an employer. You appoint an agent to file returns and deposit FIGA taxes and ITW related to biweekly wage payments that you paid your employees. However, you make bonus wage payments directly to your employees, not through the agent. You should report the bonus payments on a return filed using your EIN.

**Example 2.** You are an employer. You appoint an agent to file returns and deposit FICA taxes and ITW for biweekly wage payments that you paid to your employees. However, you make biweekly wage payments directly to your company's executives. You should report the wage payments to the executives on a return filed using your EIN.

If you are an employer or payer and you are requesting authorization to appoint an agent, sign and date Form 2678 in Part 2. Then give the form to the agent to complete and sign Part 3

If you are an employer or payer and you want to revoke an existing appointment, sign and date Form 2678 in Part 2. Complete Part 3. Then send the form to the address for your location under *Where To File*, later.

#### **Part 3: Agent Information**

- If you are an employer or payer and you are requesting authorization to appoint an agent, have the agent complete and sign Part 3.
- If you are an employer or payer and you want to revoke an existing appointment, complete Part 3. The agent's signature is not required. Then send the form to the address for your location under *Where To File*, later.
- If you want to accept an appointment as an agent or you are an agent who wants to revoke an existing appointment, complete Part 3 with your information. Then sign and date the form where indicated. Send the form to the address for the employer's or payer's location under *Where To File*, later.

**Note**. If an agent is a corporate officer, partner, or tax matters partner, the agent must have the authority to execute this appointment of agent.

#### Filing Form 2678

Send Form 2678 to the address for the employer's or payer's location under *Where To File*, later. We will send a letter to the employer or payer and to the agent after we have approved the request. For agents of home care service recipients, we will send the approval letter only to the agent.

The authorization to act as an agent is effective on the date shown in the letter. Until we approve the request, the agent is not liable for filing any tax returns or making any deposits or payments.

Only one signature is required to revoke an agent's appointment. If an existing appointment is revoked, the IRS cannot disclose confidential tax information to anyone other than the employer or payer for periods after the appointment is revoked.

If an agent's appointment is revoked, we will send both the employer or payer and the agent a letter confirming the revocation. For agents of home care service recipients, we will send the letter confirming the revocation only to the agent. The revocation is effective on the date shown in the letter.

#### Where To File

| If you are in  |   |  |   |  |   | Send your form to  |
|--|---|--|---|--|---|--|
| Connecticut Delaware District of Columbia              | Florida<br>Georgia<br>Illinois<br>Indiana     | Kentucky<br>Maine<br>Maryland<br>Massachusetts               | Michigan<br>New Hampshire<br>New Jersey<br>New York | North Carolina<br>Ohio<br>Pennsylvania<br>Rhode Island | South Carolina<br>Vermont<br>Virginia<br>West Virginia<br>Wisconsin | Department of the Treasury<br>Internal Revenue Service<br>Cincinnati, OH 45999 |
| Alabama<br>Alaska<br>Arizona<br>Arkansas<br>California | Colorado<br>Hawaii<br>Idaho<br>Iowa<br>Kansas | Louisiana<br>Minnesota<br>Mississippi<br>Missouri<br>Montana | Nebraska<br>Nevada<br>New Mexico<br>North Dakota    | Oklahoma<br>Oregon<br>South Dakota<br>Tennessee        | Texas<br>Utah<br>Washington<br>Wyoming                              | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84201      |
| No legal reside  | ence or place o                               | of business in any star                                      | te  |  |   | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84201      |
| Exempt organi  | zation or gove                                | rnment entity  |   |  |   | Department of the Treasury<br>Internal Revenue Service<br>Ogden, UT 84201-0046 |

#### Agent Responsibilities After Appointment

### Reporting, Depositing, and Payment Requirements

Agents must follow the procedures for employment taxes in Rev. Proc. 2013-39, 2013-52 I.R.B. 830, available at www.irs.gov/irb/2013-52\_IRB/ar15.html and for backup withholding in Rev. Proc. 84-33. Agents for employers who are home care service recipients receiving home care services through a program administered by a federal, state, or local government agency may also use this form. These agents may be referred to as fiscal/employer agents, household employer agents, and home care service recipient agents.

All agents, employers, and payers remain liable for filing all returns and making all tax deposits and payments while this appointment is in effect. If an agent contracts with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment or to make any required tax deposits or payments and the third party fails to do so, the agent, employer, and payer remain liable.

### Filing Schedule R (Form 940) and Schedule R (Form 941)

An agent for a home care service recipient that files an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, and file it with the aggregate Form 940.

An agent who files an aggregate Form 941, Employer's QUARTERLY Federal Tax Return, must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, and file it with the aggregate Form 941.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 2678 to carry out the Internal Revenue laws of the United States. The principal purpose of this information is to permit you to appoint an agent to act on your behalf. You do not have to appoint an agent; however, if you choose to appoint an agent, you must provide the information requested on Form 2678. Our authority to collect this information is section 3504. Section 6109 requires you and the agent to provide your identification numbers. Failure to provide this information could delay or prevent processing your appointment of agent. Intentionally providing false information could subject you and the agent to penalties.

You are not required to provide the information requested on a 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.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on this form to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 2678 will vary depending on individual circumstances. The estimated average time is:

| Recordkeeping     |      |    |    |    |      |     |    |   |  | 1 | hr., 5 min. |
|-------------------|------|----|----|----|------|-----|----|---|--|---|-------------|
| Learning about th | e la | aw | or | th | e fo | orn | ١. | ٠ |  |   | . 54 min.   |
| Preparing, copyin |      |    |    |    | ing  | , a | nd |   |  |   | 13 min      |

If you have any comments concerning the accuracy of these time estimates or suggestions for making Form 2678 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on More Information and then click on Give us feedback. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 2678 to this address. Instead, see Where To File above.

Department of the Treasury Internal Revenue Service

#### **Tax Information Authorization**

▶ Information about Form 8821 and its instructions is at www.irs.gov/form8821.

▶ Do not sign this form unless all applicable lines have been completed.
 ▶ Do not use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

|              | No. 1545-1165<br>RS Use Only |
|--------------|------------------------------|
| Received by: | 1800(00170) H. 18            |
| Name         |                              |
| Telephone    |                              |
| Function     |                              |
| Date         |                              |

| 1 Taxpayer information. Taxpayer   | must sign and date this form   | m on line 7.  Taxpayer identification number(s)   |  |  |  |  |  |  |  |
|--|--|---|--|--|--|--|--|--|--|
| Faxpayer name and address  |  |   |  |  |  |  |  |  |  |
|  |  | Daytime telephone nui   | mber Plan number (if applicable)                             |  |  |  |  |  |  |
| 2 Appointee. If you wish to name mappointees is attached ►   | nore than one appointee, atta  | ach a list to this form. Check here   | e if a list of additional                                    |  |  |  |  |  |  |
| Name and address   |  | CAF No.   |  |  |  |  |  |  |  |
| vario ana addrese  |  | PTIN 47-2344901 Telephone No. 785-625-6942  |  |  |  |  |  |  |  |
| LINK Fiscal Agent  |  |   |  |  |  |  |  |  |  |
| ATTEN Carol Boxberger<br>2401 E 13th St  |  | Fax No. 785-625-2334  |  |  |  |  |  |  |  |
| Have VS 67601  |  |   | Telephone No.  Fax No.                                       |  |  |  |  |  |  |
| 3 Tax Information. Appointee is au periods, and specific matters you   | ithorized to inspect and/or re   | eceive confidential tax information   | n for the type of tax, forms,                                |  |  |  |  |  |  |
| (a)  | (b)  | (c)   | (d)  |  |  |  |  |  |  |
| Type of Tax Information (Income,<br>Employment, Payroll, Excise, Estate, Gift,<br>Civil Penalty, Sec. 4980H Payments, etc.)  | Tax Form Number (1040, 941, 720, etc.)   | Year(s) or Period(s)  | Specific Tax Matters   |  |  |  |  |  |  |
| Payroll Taxes  | 940, 941 etc   | 2015 - until further notice   | Payroll Taxes  |  |  |  |  |  |  |
| 4 Specific use not recorded on ouse not recorded on CAF, check  5 Disclosure of tax information (yalf you want copies of tax informations, check this box  Note. Appointees will no longer by If you do not want any copies of  6 Retention/revocation of prior to is not checked, the IRS will autor box and attach a copy of the Tax | this box. See the instruction you must check a box on line nation, notices, and other vortices or communications are information authorization authorization authorization (see Information Authorization (see Informatio | e 5a or 5b unless the box on line written communications sent to and other related materials with the sent to your appointee, check this cons. If the line 4 box is checked, so Information Authorizations on file that you want to retain. | 4 is checked): the appointee on an ongoing ne notices. s box |  |  |  |  |  |  |
| 7 Signature of taxpayer. If signed   |  |   |  |  |  |  |  |  |  |
| party other than the taxpayer, I or periods shown on line 3 above.   | ertify that I have the authorit  | ty to execute this form with respe  | ct to the tax matters and tax                                |  |  |  |  |  |  |
| ▶ DO NOT SIGN THIS FORM II   |  |   |  |  |  |  |  |  |  |
| P DO NOT SIGN THIS FORM II   | TI IS BLANK ON INCOMP  |   |  |  |  |  |  |  |  |
| Signature  |  |   | Date   |  |  |  |  |  |  |
| 23.44  |  |   | Title (if applicable)  |  |  |  |  |  |  |
| Print Name   |  |   | Title (II applicable)  |  |  |  |  |  |  |

Cat. No. 11596P