

Note the Agent is not liable per IRS Form 2678 until the IRS has authorized it in writing. IRS authorization usually occurs within 60 days of submitting this form. Programs should ensure their administrative contract /provider agreement with the agent stipulates the agent will withhold, deposit and file participant employer federal taxes even before the IRS has authorized it in writing.

Form **2678 Employer/Payer Appointment of Agent**

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

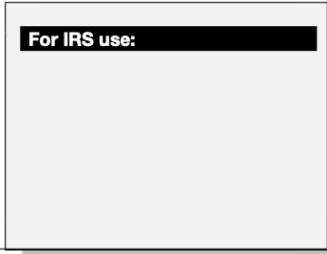
OMB No. 1545-0748

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 sign it.

**Note.** This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.



**Part 1: Why you are filing this form...**

(Check one)

- You want to **appoint** an agent for tax reporting, depositing, and paying.
- You want to **revoke** an existing appointment.

**Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.**

**1 Employer identification number (EIN)**

□ □ - □ □ □ □ □ □ □ □

**2 Employer's or payer's name**  
(not your trade name)

Participant/Representative Employer's Name

**3 Trade name** (if any)

**4 Address**

Participant/Representative Employer's Address

Number Street Suite or room number  
City State ZIP code  
Foreign country name Foreign province/county Foreign postal code

**5 Forms for which you want to appoint an agent or revoke the agent's appointment to file.** (Check all that apply.)

**For ALL employees/ payees/payments**      **For SOME employees/ payees/payments**

|  |                          |                          |
|--|--------------------------|--------------------------|
| Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*       | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 945 (Annual Return of Withheld Federal Income Tax)                            | <input type="checkbox"/> | <input type="checkbox"/> |
| Form CT-1 (Employer's Annual Railroad Retirement Tax Return)                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)                | <input type="checkbox"/> | <input type="checkbox"/> |

\*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract 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 deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

**X Sign your name here**   
Date  /  /

Print your name here  Participant/Representative Employer's Name  
Print your title here  HCSR  
Best daytime phone

Now give this form to the agent to complete. ➡

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

IRS.gov/form2678

Cat. No. 18770D

Form **2678** (Rev. 8-2014)

**Check the appropriate box.** Form 2678 is used to appoint an agent and revoke an agent's status. If the employer leaves the program or transfers to a different F/EA, the existing agent should be revoked.

**Enter the EIN that was obtained using IRS Form SS-4.**

**Enter the Participant/ Representative Employer Name and Address, ensuring both match the SS-4.** This individual is appointing an agent.

**Check the appropriate boxes.** Agent appointment is for the **940 and 941**. In most cases for ALL employees, but if the employer has another business, this could be SOME.

**Individual listed in Part 2, Box 2 should sign, date and print name here.** If a guardian listed in Part 2, Line 2, was court appointed, there is an exception and the guardian should sign, date and attach a copy of court appointed guardian papers with court seal visible.

**Example IRS Form 2678  
Used for Participant/Employer to Appoint Vendor Fiscal/Employer Agent  
Under Section 3504 of the Internal Revenue Code**

Note the Agent is not liable per IRS Form 2678 until the IRS has authorized it in writing. IRS authorization usually occurs within 60 days of submitting this form. Programs should ensure their administrative contract /provider agreement with the agent stipulates the agent will withhold, deposit and file participant employer federal taxes even before the IRS has authorized it in writing.

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**Part 3: Agent Information: If you will be an agent for an employer or payer, or want to revoke an appointment, complete this part.**

**6 Agent's employer identification number (EIN)**  -

**7 Agent's name (not trade name)**

**8 Trade name (if any)**

**9 Address**

Number  Street  Suite or room number

City  State  ZIP code

Foreign country name  Foreign province/county  Foreign postal code

Check here if the employer is a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency.

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

**X Sign your name here**

Date  /  /

Print your name here

Print your title here

Best daytime phone

Form **2678** (Rev. 8-2014)

**Enter Fiscal/Employer Agent's separate EIN.** This EIN should only be used for serving as a Fiscal/Employer Agent and not for depositing employment taxes or filing returns for the Agent's own staff.

**Enter the Agent's Name and Address,** ensuring both correspond to the Agent's F/EA EIN.

Only an individual with binding signing authority for the Fiscal/Employer Agent should sign this form. **Individual should sign, date and print name, their title and best daytime phone number.**

**Example IRS Form 2678**  
**Used for Participant/Employer to Appoint Vendor Fiscal/Employer Agent**  
**Under Section 3504 of the Internal Revenue Code**