

Form 2678, Employer/Payer Appointment of Agent (Rev. April 2007)

Purpose: This is the first circulated draft of Form 2678, Employer/Payer Appointment of Agent (Rev. April 2007).

TPCC Meeting: None scheduled.

Prior Revision: The prior revision is available at <http://publish.no.irs.gov/FORMS/PUBLIC/PDF/18770F02.PDF>.

Other Products: Circulations of draft tax forms and instructions are posted at: http://taxforms.web.irs.gov/Draft_products.html.

Comments: Please submit any comments by **April 18, 2007**. Phone comments must be followed up with mail, fax, or e-mail.

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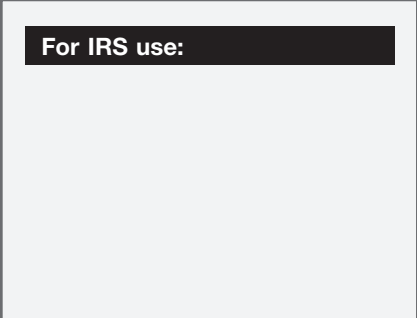
Major Changes

Form 2678, Employer/Payer Appointment of Agent (Rev. April 2007)

We extensively revised Form 2678 to provide:

- Plain language instructions;
- Signature lines for both the employer/payer and the agent to request and confirm the agent's authority, eliminating the need for any additional authorization requests;
- Easier revocation, with only one signature – either the employer's/payer's or the agent's – required to revoke authority;
- Check boxes that clearly establish which form(s) the agent is authorized to file on the employer's/payer's behalf;
- A check box for the agent to indicate whether the employer is a disabled individual or other welfare recipient receiving home-care services through a state or local program;
- Disclosure language, authorizing the IRS to disclose confidential tax information to the agent and any third party the agent may contract with, such as a reporting agent or CPA.

Use this form if you want to request approval to have an agent pay compensation (including wages), file returns, and make deposits 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, fill out Part 1 and sign it. Then give it to the agent. Have the agent fill out Part 2 and sign it.

Note: This appointment is not effective until we approve your request. See the instructions for your reporting requirements while we are processing your request. We will send a letter to the agent after we approve your request.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, fill out both parts. In this case, only one signature is required. We will send a letter after we process your request for revocation.

Why you are filing this form ... (Check one) You want to **appoint** an agent for tax reporting and paying.
 You want to **revoke** an existing appointment.

Part 1: Employer or Payer Information: If you want to appoint an agent, fill out this part.

1 Employer identification number (EIN) -

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

3 Trade name (if any)

4 Address

Number		Street		Suite or room number	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
City		State		ZIP code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

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	For SOME employees/ payees
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-PR, 944-SS (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 1042 (Annual Withholding Tax Return for U.S. Source Income of Foreign Persons)	<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 Retirement Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>

Note: You may NOT appoint an agent to report and pay taxes reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.

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 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 payments, the agent and employer/payer remain liable.

X Sign your name here

Print your name here

Print your title here

Date / /

Best daytime phone () -

Now give this form to the agent to fill out. →

Part 2: Agent Information: If you will be an agent for an employer or payer, fill out this part.

6 Agent's employer identification number (EIN)

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7 Name (not trade name)

8 Address

Check here if the employer is a disabled individual or other welfare recipient receiving home-care services through a state or local program

Number	Street	Suite or room number	
City		State	ZIP code

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

Print your name here

Print your title here

Date

Best daytime phone

Instructions

This form allows employers and payers to request that an agent be appointed to pay wages, file returns, and make deposits and payments of employment or other withholding taxes under Internal Revenue Code section 3504. You cannot use a prior revision of this form. All prior revisions are obsolete and will not be accepted.

- If you want to appoint an agent, check the box above Part 1 that says, "You want to **appoint** an agent for tax reporting and paying," and fill out Part 1.
- If you are an agent and you want to accept an appointment, fill out Part 2.
- If you are an employer, payer, or agent and you want to revoke an existing appointment of an agent, check the box above Part 1 that says, "You want to **revoke** an existing appointment," and fill out Parts 1 and 2. However, only one signature is required. If an existing appointment is revoked, the IRS can no longer disclose confidential tax information to anyone other than the employer/payee.

What are your reporting and payment requirements while we are processing your request?

Send Form 2678 to us about 30 days before the date when you want the appointment to become effective. This appointment is not effective until we approve your request.

We will send a letter with the effective date to the agent after we have approved the request. You should keep a copy of this form and our approval for your records.

Until we approve the request, the employer/payer must still file all appropriate tax returns and make all associated tax deposits and payments. The employer/payer must continue to file all appropriate tax returns and deposit or pay any taxes attributable to any payments not covered by the appointment.

What are your reporting and payment requirements after the IRS approves your appointment?

Agents must follow the procedures in Revenue Procedure 70-6 for employment taxes (unless you are a sub-agent for a state agent under Notice 2003-70) and Revenue Procedure 84-33 for backup withholding. Agents for employers who are receiving home-care services through a state or local program are often referred to as "fiscal intermediaries". All agents, employers, and payers remain liable for filing all returns and making all

associated tax 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 payments and the third party fails to do so, the agent, employer, and payer remain liable.

Where to send this form

If you live in ...

Send your form to ...

Connecticut	Maryland	Pennsylvania	IRS
Delaware	Massachusetts	Rhode Island	Cincinnati, OH
District of Columbia	Michigan	South Carolina	45999-0046
Illinois	New Hampshire	Vermont	
Indiana	New Jersey	Virginia	
Kentucky	New York	West Virginia	
Maine	North Carolina	Wisconsin	
	Ohio		
Alabama	Iowa	North Dakota	IRS
Alaska	Kansas	Oklahoma	Ogden, UT
Arizona	Louisiana	Oregon	84201-0046
Arkansas	Minnesota	South Dakota	
California	Mississippi	Tennessee	
Colorado	Missouri	Texas	
Florida	Montana	Utah	
Georgia	Nebraska	Washington	
Hawaii	Nevada	Wyoming	
Idaho	New Mexico		

Paperwork Reduction Act Notice: We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information. The time needed to complete and file this form will vary depending on the individual circumstances. The estimated average time is 30 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave., NW, Washington, DC 20224. DO NOT send this form to this address. Instead, send it to the Internal Revenue Service at the address indicated in the table above.