

# Certified Professional Employer Organization/Customer Reporting Agreement

Department of the Treasury — Internal Revenue Service

A CPEO must also file Form 8973 to correct a previously filed Form 8973 or to renew the CPEO Consent to Disclosure of Tax Information.

A Certified Professional Employer Organization (CPEO) and its customer must complete this form to notify the IRS that a service contract has started or ended.

The customer or CPEO can complete Parts 1 and 2. The CPEO must complete Parts 3 and 4 before the customer signs Part 5. The CPEO must also complete Part 6 and the CPEO Consent to Disclosure of Tax Information before sending this form to the IRS. See the separate instructions for details on how to complete this form if you're correcting a previously filed Form 8973 or you're renewing the CPEO Consent to Disclosure of Tax Information.

## Part 1: Why are you filing this form? Check only one box.

- A service contract started on [ / / ] between the customer reported in Part 2 and the CPEO reported in Part 3.
- A service contract ended on [ / / ] between the customer reported in Part 2 and the CPEO reported in Part 3.

## Part 2: Customer Information

Correcting a previously filed Form 8973.

1 Customer's employer identification number (EIN) [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

2 Customer's name (not your trade name) [ ]

3 Customer's trade name (if any) [ ]

4 Address [ ]

Number Street Suite or room number

[ ] [ ] [ ]  
City State ZIP code

[ ] [ ] [ ]  
Foreign country name Foreign province/county Foreign postal code

## 5 Forms that the CPEO will file or stop filing. Check all that apply.

All employees of customer reported by CPEO

Some employees of customer reported by CPEO

- Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)
- Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)
- Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)
- Form 944, 944(SP), Employer's ANNUAL Federal Tax Return
- Form CT-1 (Employer's Annual Railroad Retirement Tax Return)

"Move after Part 4 and title this section 'Part 5: Customer Signature.'"

## Part 5: Customer Signature

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. I certify that I have the authority to execute this form for the customer reported in Part 2.



Sign your name here

[ ]

Print your name here

[ ]

Date

[ / / ]

Print your title here

[ ]

Email Address

[ ]

Best daytime phone

[ ]

Now give this form to the CPEO to complete

**Part 3: CPEO Information**

6 CPEO's employer identification number (EIN)   -

7 CPEO's name (not your trade name)

8 CPEO's trade name (if any)

9 Address

Number Street Suite or room number

City State ZIP code

**Part 4: Customer Relationship Information**

11 Is the customer reported in Part 2 a provider of employment-related services (for example, a professional employer organization)?  Yes  No

10 Is your relationship with the customer reported in Part 2 subject to a contract described under section 7705(e)(2)?  Yes  No \*

\*If "No," skip lines 11<endash>13.

12 Is the customer reported in Part 2 a related party? See the separate instructions  Yes  No

13 Do you apply the exemptions, exclusions, definitions, and other rules which are based on type of employer under sections 3511(a)(2) and 3511(c)(2) to the customer reported in Part 2?  Yes  No

INTERNAL USE ONLY  
DRAFT AS OF  
July 28, 2016

**Part 6: CPEO Signature**

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. I certify that I have the authority to execute this form for the CPEO reported in Part 3.



Sign your name here

Print your name here

Date

 /  / 

Print your title here

Email Address

Best daytime phone

### CPEO Consent to Disclosure of Tax Information

To maintain certification, a Certified Professional Employer Organization (CPEO) must complete this consent to disclose tax information to the customer reported on Form 8973 and send it to the IRS.

By signing, dating, and entering my employer identification number (EIN) at the bottom of this page, I hereby consent to the IRS disclosing information, as it relates to the customer named below, from my employment tax returns (for example, Forms 940 and 941). This consent also covers the disclosure of any information regarding my obligations to report, deposit, and pay federal employment taxes for the customer named below. I also consent to the disclosure of information regarding my certification.

The customer named below is authorized to inspect and/or receive the confidential tax information discussed above for the tax forms and tax periods listed below. See the instructions for details on how to report the tax periods.

Customer's name (from Form 8973, Part 2)

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Customer's EIN (from Form 8973, Part 2)

Tax Form Number (940, 941, 943, 944, CT-1)	Year(s) or Period(s)

# July 29, 2016

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the customer receiving the information is not bound by these laws and may use the information for any purpose as permitted by other federal laws and/or state laws. I certify that I have the authority to execute this consent for the employment tax returns and tax periods shown above.



Sign your name here

Print your name here

Date

 /  / 

Print your title here

CPEO's EIN

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