

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

(Rev. June 2011)

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.

**For IRS use:**

**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)**

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

**3 Trade name** (if any)

**4 Address**

Number Street Suite or room number

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City State ZIP 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	For SOME employees/ payees
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-PR, 944-SS, 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"/>

- 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-PR, 944-SS, 944(SP) (Employer's ANNUAL Federal Tax Return)
- Form 945 (Annual Return of Withheld Federal Income Tax)
- Form CT-1 (Employer's Annual Railroad Retirement Tax Return)
- Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)

\*Generally you cannot appoint an agent to report, deposit, and pay taxes 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 taxes 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

Print your title here

Best daytime phone

**Now give this form to the agent to complete.**

**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

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**

\_\_\_\_\_

Print your name here

\_\_\_\_\_

Print your title here

\_\_\_\_\_

Date

\_\_\_\_ / \_\_\_\_ / \_\_\_\_

Best daytime phone

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## Instructions for Form 2678

Section references are to the Internal Revenue Code.

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. You cannot use a prior version of this form. All prior versions are obsolete and will not be accepted.

- If you want to appoint an agent, check the box in Part 1 that says, "You want to **appoint** an agent for tax reporting, depositing, and paying," and complete Part 2.

**Note.** Generally you cannot appoint an agent to file an aggregate Form 940. Beginning with the 2010 tax year, if you are a home care service recipient you may request approval for an agent to report, file, and pay taxes on a Form 940, by checking the box in the footnote on line 5.

At the time this form went to print, proposed regulations REG-137036-08 were issued to modify Regulations section 31.3504-1 to allow home care service recipients to appoint an agent to report, file, and pay taxes on Form 940.

- If you are an agent and you want to accept an appointment, complete Part 3. If you are a corporate officer, partner, or tax matters partner, you must have the authority to execute this appointment of agent.

**Note.** If the employer/payer will be making payments not covered by the appointment, the employer/payer must file all related returns and deposit and pay taxes for those payments. When completing line 5, check the box(es) "For SOME employees/payees."

- If you are an employer, payer, or agent and you want to revoke an existing appointment of an agent, check the box in Part 1 that says, "You want to **revoke** an existing appointment," and complete Parts 2 and 3. However, only one signature is required. If an existing appointment is revoked, the IRS cannot disclose confidential tax information to anyone other than the employer/payer for periods after the appointment is revoked.

### Filing Form 2678

Send Form 2678 to the address for your location in the *Where To File Chart* later. We will send a letter to the agent after we have approved the request. Until we approve the request, the agent is not liable for filing any tax returns or making any deposits or payments.

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

An agent for a home care service recipient that files an aggregate Form 940 must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, and file it with the aggregate Form 940.

An agent that files an aggregate Form 941 must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, and file it with the aggregate Form 941.

### What are the reporting, deposit, and payment requirements after the IRS approves the appointment?

Agents must follow the procedures in Revenue Procedure 70-6 for employment taxes (unless you are a subagent for a state agent under Notice 2003-70) and Revenue Procedure 84-33 for backup withholding. 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 are often referred to as "fiscal/employer agents" and "household employer 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.

**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 2 hrs., 12 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making Form 2678 simpler, we would be happy to hear from you. You can send comments by email to [taxforms@irs.gov](mailto:taxforms@irs.gov). Enter "Form 2678" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Do not send Form 2678 to this address. Instead, see the *Where To File Chart* later.

<b>Where To File Chart</b>						<b>Then use this address ...</b>
<b>If you are in ...</b>						
Connecticut	Illinois	Maryland	New Jersey	Pennsylvania	Virginia	Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999
Delaware	Indiana	Massachusetts	New York	Rhode Island	West Virginia	
District of Columbia	Kentucky	Michigan	North Carolina	South Carolina	Wisconsin	
	Maine	New Hampshire	Ohio	Vermont		
Alabama	Colorado	Iowa	Missouri	North Dakota	Texas	Department of the Treasury, Internal Revenue Service, Ogden, UT 84201
Alaska	Florida	Kansas	Montana	Oklahoma	Utah	
Arizona	Georgia	Louisiana	Nebraska	Oregon	Washington	
Arkansas	Hawaii	Minnesota	Nevada	South Dakota	Wyoming	
California	Idaho	Mississippi	New Mexico	Tennessee		
No legal residence or place of business in any state						Department of the Treasury, Internal Revenue Service, Ogden, UT 84201
Exempt organization or government entity						Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0046



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