



Payroll Processing, Tax Filing & Direct Deposit Agreement

This agreement is by and between: _____

Along with its subsidiaries and affiliated Companies collectively referred to as "CUSTOMER" and TURNKey Payroll Services, Inc. a Florida corporation, with offices at 7247 Bryan Dairy Road, Largo FL 33777, hereinafter "TURNKey Payroll Services" effective _____ day of _____, _____, the "Effective Date".

Service

TURNKey Payroll Services agrees to furnish payroll services to CUSTOMER in accordance with the payroll statistics which appear in the client proposal herein and subject to the following Terms and Conditions:

- a) CUSTOMER agrees to transmit and/or provide payroll data to TURNKey Payroll Services by **12:00 EST** on the agreed upon day of the week.
- b) TURNKey Payroll Services agrees to process CUSTOMER'S payroll and deliver it to the agreed upon courier for delivery provided the CUSTOMER has met its transmission deadline.
- c) CUSTOMER agrees to transmit and/or provide payroll adjustments for end of quarter and end of year to TURNKey Payroll Services a minimum of 4 days prior to CUSTOMER'S next regularly scheduled payroll date.
- d) CUSTOMER agrees to utilize personal computer(s), modems and operating systems compatible with TURNKey Payroll Services specifications should CUSTOMER elect modem or other electronic time-keeping services.
- e) CUSTOMER () **desires** () **does not desire** TURNKey Payroll Services to provide payroll tax filing service on behalf of CUSTOMER and TURNKey Payroll Services desires to provide such service. If desired,

1. TURNKey Payroll Service will calculate all federal, state and local payroll tax information from data as supplied by the CUSTOMER no late than two (2) banking days prior to the check date.

2. TURNKey Payroll Services will prepare, deposit, and file payroll tax coupons and returns as required by federal, state, and local taxing.

3. TURNKey Payroll Services will maintain a record of the tax payments, determine and reconcile CUSTOMER payroll tax account position based on quarterly returns and file with the taxing authorities.

4. TURNKey Payroll Services will begin the tax service with the date of the first payroll check issued unless otherwise noted.

- f) Customer () **desires** () **does not desire** TURNKey Payroll Services to provide Payroll Direct Deposit (ACH) Services, causing CUSTOMER funds to be electronically deposited into CUSTOMER'S employee bank accounts based solely on the information CUSTOMER provides to TURNKey Payroll Services. Proof of such electronic payments will be maintained by TURNKey Payroll Services for a maximum period of one year from the date of such electronic payments. If desired,

1. CUSTOMER agrees that its failure to transmit the payroll information timely as agreed upon in this contract may result in late deposit of payroll checks and is not the fault of TURNKey Payroll Services

2. CUSTOMER agrees to authorize the direct debit of a Demand Deposit Account (DDA) through the ACH and to maintain sufficient funds in said account to cover all Direct Deposit liabilities.

3. CUSTOMER will deposit an amount equal to the aggregate net amount of all Direct Deposits contained in CUSTOMER'S payroll information three (3) banking days prior to check date. TURNKey Payroll Services will generate Direct Deposit records through the ACH to debit CUSTOMER'S bank account and credit CUSTOMER'S employee bank accounts.

4. CUSTOMER agrees that TURNKey Payroll Services may reverse the Direct Deposit records it has issued to CUSTOMER'S employees and/or stop payment on the Direct Deposit payments in Transit to CUSTOMER'S employees.

5. CUSTOMER acknowledges that TURNKey Payroll Services will not provide funds to pay CUSTOMER'S Direct Deposit obligations.

6. CUSTOMER agrees that Direct Deposit (ACH) services rendered by TURNKey Payroll Services shall be based upon information furnished by CUSTOMER and TURNKey Payroll Services is not responsible for any unrecoverable Direct Deposits that are not the error of TURNKey Payroll Services.

7. TURNKey Payroll Services shall not be responsible for any delay or failure in performance resulting from acts beyond its control, including but not limited to: acts of GOD, riot, fire, flood, or other disasters, acts of government, strikes, lockouts, communication line failures or power failures. In the event TURNKey Payroll Services is delayed in the delivery of its services, for reasons beyond its control, delivery or installation shall take place as soon thereafter as it is reasonably possible.

Term

This Agreement shall continue until such time as one of the parties thereto provides the other with a 30-day notice of its desire to terminate the Agreement.

TURNKey Payroll Services reserves the right to adjust the fee(s) charged to CUSTOMER once a year after a thirty (30) day written notification to the CUSTOMER. Fee(s) for special services or services not originally included will be charged according to TURNKey Payroll Services then prevailing rate for such services.

Termination

Upon voluntary termination of the Agreement at the request of the CUSTOMER, CUSTOMER agrees to provide a minimum of 30 days written notice of such termination to TURNKey Payroll Services. Failure to provide such written notification may result in a \$250.00 Termination Fee. Otherwise, a \$150.00 Termination Fee will apply to cover costs of required follow-up after the discontinuance of Service. No Termination Fees will apply if voluntary termination is at the request of TURNKey Payroll Services.

Should a customer terminate the Agreement owing fees to TURNKey Payroll Services, CUSTOMER agrees to be liable for the deficit amount. Such deficits are subject to interest and service charges. Should CUSTOMER leave a positive account balance with TURNKey Payroll Services, said balance shall be refunded by TURNKey Payroll Services within thirty (30) days after termination. Upon termination of the Agreement, any unpaid tax obligation of CUSTOMER shall be the sole responsibility of CUSTOMER.

Payment of Fees

The initial setup fee, as indicated on Proposal, is due upon signing. This setup fee will be deducted with the first payroll processed if not paid in advance.

TURNKey Payroll Services will provide a debit advice per payroll with each period's payroll reports for the services provided. The fees indicated will be debited each pay period on the same day as the effective date of the payroll checks.

If such debit is not honored, return debit fee of \$50.00 may be charged and/or TURNKey Payroll Services may request a

CUSTOMER agrees that it has read this Agreement, understands it and, by signing it, agrees to be bound by its terms and conditions.

**TURNKey Payroll Services Inc.
7247 Bryan Dairy Road
Largo, FL 33777**

**By: _____
Elizabeth A. Taylor, President**

Date: _____

payment in the form of a Cashier's Check or other secured funds. TURNKey Payroll Services may suspend services, at the discretion of TURNKey Payroll Services and without prior notification, to CUSTOMER until payment is secured.

In the event that TURNKey Payroll Services initiates collection procedures to secure payment, TURNKey Payroll Services shall be entitled to interest from the debit date at 18% per annum, plus collection costs, court costs and reasonable attorney's fees.

Errors & Omissions

TURNKey Payroll Services shall not be responsible for any delay or failure in performance resulting from acts beyond its control, including but not limited to: acts of GOD, riot, fire, flood, or other disasters, acts of government, strikes, lockouts, communication line failures or power failures. In the event TURNKey Payroll Services is delayed in the delivery of its services, for reasons beyond its control, delivery or installation shall take place as soon thereafter as it is reasonably possible.

Limitation of Liability

Unless otherwise specified herein, TURNKey Payroll Services makes no warranties or representations, express or implied, in fact or in law, including the implied warranties of merchantability and fitness for particular use.

Notwithstanding the form (e.g. Contract, negligence, tort or otherwise) in which any legal action may be brought against TURNKey Payroll Services, TURNKey Payroll Services shall in no event be liable for damages, which exceed an amount equal to what it has received from the CUSTOMER during the most recent three months. In no event shall TURNKey Payroll Services be liable for special, consequential, or incidental damages or for any indirect damages such as but not limited to exemplary or punitive damages, even if TURNKey Payroll Services has been advised of the possibility of such damages.

Miscellaneous Provisions

In the event either party in connection with this agreement, or the try into it brings any proceedings or legal action, venue will be exclusively in Pinellas County, Florida and will be governed by the laws of the State of Florida. The prevailing party shall be entitled to recover its costs and reasonable attorney's fees. In the event of any litigation TURNKey Payroll Service or CUSTOMER may assign or transfer its rights pursuant to this Agreement by giving the other party 30 days advance written notice.

By: _____

Date: _____

Exhibit (A)
Power Of Attorney

Name of client:
Address:
City, State & Zip:

hereinafter called "Tax Payer" does hereby appoint TURNKey Payroll Services, Inc. at 2189 Cleveland St., Ste 251, Clearwater, FL 33765, hereinafter called "Attorney In Fact", its true and lawful Attorney in Fact in its name, place and stead to execute and to file on its behalf, returns and deposits on magnetic tape or proper documents for all federal, state and local taxes indicated below. Tax Payer authorizes Attorney In Fact to process deposit reversals or refunds in the name of the Attorney In Fact for specific instances where TaxPayer did not provide collected funds to Attorney In Fact to cover said taxes or overpayments. This document authorizes Attorney In Fact as reporting agent and designee of the TaxPayer to receive copies of notices, selected correspondence and transcripts.

State / Locality	ID Number	Returns & Payments	Beginning Period

Tax Payer further gives and grants unto its said Attorney in Fact, power and authority to do and perform every act necessary and proper to be done in the exercise of any of the foregoing powers as fully as Tax Payer might or could do if personally present or performing such acts. Attorney In Fact is specifically authorized as a "Designee" of the TaxPayer under all state and local jurisdiction codes to receive copies of notices and correspondence with regard to these payments. Attorney In Fact will deposit and process appropriate payroll tax filing returns based on accurate and timely data provided by the taxpayer.

In delegating authority to the Attorney In Fact, herein designated to sign and file the returns specified above it is understood that each return executed by such Attorney In Fact must include the data called for in the return with respect to ALL employees of Tax Payer for the taxable period covered by the return, regardless of where the employee's services are performed and that each return must be filed with the appropriate taxing authority. This Authorization revokes all earlier authorizations, and will remain in effect through subsequent tax periods until notified by TaxPayer or Attorney In Fact.

TURNKey Payroll Services Inc.
7247 Bryan Dairy Road
Largo, FL 33777

By: _____
Elizabeth A. Taylor, President

By: _____

Date: _____

Date: _____

Bank Authorization
Tax Draft and Payroll Direct Deposit (if desired)

The undersigned depositor hereinafter called "Depositor" hereby authorizes and instructs the bank where Depositor maintains an account, as identified below, hereinafter called "Bank"

Name of client:
Address:
City, State & Zip:

Bank Name	
Branch Address	
Account Number	
Routing Number	

to honor charges to Depositor's DDA (demand deposit account) for payroll tax liabilities and/or for Direct Deposit liabilities which will be initiated by TURNKey Payroll Services, Inc.. If Bank does not or can not honor such charges or if Bank is contacted by Depositor regarding any problems with any authorized deductions, including electronic deductions, Bank is additionally instructed to contact TURNKey Payroll Services, Inc. immediately at (727) 724-1200 and notify TURNKey Payroll Services, Inc. of the circumstances.

Depositor further agrees that the frequency and amounts of charges shall be determined from initial and ongoing information furnished by the Depositor to TURNKey Payroll Services, Inc. In consideration of Bank's compliance with this authorization and instruction, Depositor agrees that treatment of such charges and Bank's rights in respect to it shall be the same as if the charges were signed personally by Depositor and that Bank shall not be responsible for the frequency nor amounts of such charges.

Authorized signature as shown on Bank's records

Printed Name:

Date:



Client Payment Authorization Form

Client Banking Information

Name of Client (How it reads on Bank Account):

Address:

City, State, Zip

Federal ID Tax Number: _____

Financial Institution (Bank, S&L, or Credit Union) Information

The following is the information of the respective account I wish the TURNKey Payroll Services, Inc. per payroll debit to be withdrawn

Name of Institution: _____

Bank Routing/Transit Number: _____

Account Number: _____

ATTACH VOIDED CHECK HERE

Client Approval

AUTHORIZATION: I authorize TURNKey Payroll Services, Inc. and its Agents, including Financial Institutions, to initiate Electronic debit entries, and if necessary credit entries and adjustments for any debit entries in error to my checking account listed above.

CHANGE OF INFORMATION: I agree to provide new Financial Institution information to the above address if I make any changes in the above account information.

CANCELLATION: I understand that this authorization will remain in effect until I have cancelled it in writing to the address above. This must be done within five (5) business days prior to the payment due date.

I have the right to stop payment of a debit entry by notification to the DEPOSITORY

At such time as to afford DEPOSITORY a reasonable opportunity to act on it prior to charging my account.

After my account has been charged, I have the right to have the amount of an erroneous debit immediately credited to my account by DEPOSITORY provided I send written notice of such debit entry in error to DEPOSITORY within 15 days following issuance of the statement or 45 days after posting, whichever comes first.

Signature of Responsible Party

Date



EMPLOYEE INFORMATION SHEET

Employee Number: _____ Dept. Code: _____ Unit Code: _____

Last Name: _____ First: _____ MI: _____

Home Address: _____

City: _____ State: _____ Zip: _____

Home Phone: (____)-____-____ Sex: M or F

Social Security No.: ____-____-____ Workers' Comp Code: _____

Date of Birth: ____/____/____ Date of Hire: ____/____/____

Tax Filing Status: Married Single Total Allowances Claimed: ____

Position: _____

Rate of Pay: _____ per hour or pay period or month
Circle One

Deductions & Garnishments: (i.e. Medical, Disability, Loan, Child Support):

	<u>TYPE</u>	<u>Amt/Check</u>	<u>Start Date</u>	<u>Total Loan Amt</u>	<u>PreTax</u>
1.	_____	\$ _____	_____	\$ _____	Y or N
2.	_____	\$ _____	_____	\$ _____	Y or N
3.	_____	\$ _____	_____	\$ _____	Y or N
3.	_____	\$ _____	_____	\$ _____	Y or N

Direct Deposit: Y or N (If Yes, please attach Request for Employee Direct Deposit Form)

Supervisor: _____ Date: _____

Fax Completed Form To: TURNKey Payroll Services, Inc. (727) 724-8505



TURNKey Payroll Services, Inc.

Check Signature Authorization

Company Name: _____ Starting Check No.: _____

Customer Bank: _____

Transit Routing No.: _____ Bank Account No.: _____

IMPORTANT: Please provide us with a sample voided check or MICR sheet and complete as follows:

Type or print clearly the exact name in the space indicated below.

Sign all two signature areas identically (i.e. repeat the signature 2 times). If two signatures are required, they must appear in the same signature box.

USE A DARK BLACK, FELT TIP, FINE LINE PEN.

Signatures must be completely within the block margins. Any part of the signature outside the signature block will render that signature invalid for these purposes.

An authorized person must sign the bottom of the form where indicated in addition to the sample signatures.

Printed Name(s): _____

Signature samples:

PLEASE SIGN WITHIN THE BOX!

Signature One

Signature Two (use only when two signatures are required)

I authorize **TURNKey Payroll Services** to sign checks drawn on the above referenced account using the signature facsimile(s) shown above.

Authorized Signature

Title

Date

Below Items Are For TURNKey Use Only

Service Bureau Operator No. 17023

SB Name TURNKey Payroll Services, Inc.

Signature _____



EXPLANATION OF PAYROLL FORMS

Mandatory Forms

- **Payroll Processing Service Agreement**
Terms and Conditions of payroll administration between you and TURNKey Payroll Services (TPS).
Includes payroll tax service and direct deposit service options.
- **Power of Attorney**
Necessary to allow TURNKey Payroll Services to file for you with the appropriate governmental bodies
- **Bank Authorization**
Necessary to allow TURNKey Payroll Services to transact with your bank
- **Client Payment Authorization Form**
Allows TPS to debit its fees as agreed upon and the WC liability per payroll (if elected)
- **Employee Information Sheet(s) KEEP A BLANK COPY OF THIS FORM**
Provides the necessary information for TURNKey Payroll Services to process payroll for that employee.
Form used for future New Hires as well.
- **Check Signature Authorization**
This form is used to sign your quarterly tax reports and when you elect to have your name laser signed on your payroll checks and includes the checks being sealed into separate envelopes for disbursement.
- **Reporting Agent Authorization (8655)**
Federal form to file employment taxes
- **Tax Information Authorization (8821)**
Allows TPS to query IRS.

Reporting Agent Authorization

Taxpayer

1a Name of taxpayer (as distinguished from trade name)		2 Employer identification number (EIN)
1b Trade name, if any		4 If you are a seasonal employer, check here <input type="checkbox"/>
3 Address (number, street, and room or suite no.) City or town, state, and ZIP code		5 Other identification number
6 Contact person	7 Daytime telephone number ()	8 Fax number ()

Reporting Agent

9 Name (enter company name or name of business)		10 Employer identification number (EIN)
11 Address (number, street, and room or suite no.) City or town, state, and ZIP code		
12 Contact person	13 Daytime telephone number ()	14 Fax number ()

Authorization of Reporting Agent To Sign and File Returns

15 Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	940-PR _____	941-PR _____	941-SS _____	943 _____
943-PR _____	944 _____	944-PR _____	945 _____	1042 _____	CT-1 _____

Authorization of Reporting Agent To Make Deposits and Payments

16 Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	943 _____	944 _____	945 _____	720 _____	1041 _____
1042 _____	1120 _____	CT-1 _____	990-C _____	990-PF _____	990-T _____	

Disclosure of Information to Reporting Agents

17a Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on line 15 and/or line 16

b Check here if the reporting agent also wants to receive copies of notices from the IRS

Form W-2 series or Form 1099 series Disclosure Authorization

18a The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning _____.

b The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning _____.




State or Local Authorization

19 Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

Sign Here | I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

	_____		_____		_____
	Signature of taxpayer		Title		Date

General Instructions

What's New

- Magnetic tape is no longer a filing method for the returns on line 15.
- The "Other" box in line 16 has been deleted. Authority to make deposits and payments can only be granted for the forms listed in line 16.
- New Forms 944 and 944-PR have been added to line 15. New Form 944 has been added to line 16. Form 944 should be available for calendar year 2006.
- Lines 18a and 18b have been added to allow taxpayers to grant reporting agents disclosure authority for the Form W-2 series and Form 1099 series information returns.

Purpose of Form

Form 8655 is used to authorize a reporting agent to:

- Sign and file certain returns;
- Make deposits and payments for certain returns;
- Receive duplicate copies of tax information, notices, and other written communication regarding any authority granted; and
- Provide IRS with information to aid in penalty relief determinations related to the authority granted on Form 8655.

Authority Granted

Once Form 8655 is signed, any authority granted is effective beginning with the period indicated on lines 15 or 16 and continues indefinitely unless revoked by the taxpayer or reporting agent. No authorization or authority is granted for periods prior to the period(s) indicated on Form 8655. Disclosure authority by checking the box in line 17a is effective with the dated signature of the taxpayer on Form 8655.

Any authority granted on Form 8655 does not revoke and has no effect on any authority granted on Forms 2848 or 8821, or any third-party designee checkbox authority.

Where To File

Send Form 8655 to:

Internal Revenue Service
Accounts Management Service Center
MS 6748 RAF Team
1973 North Rulon White Blvd.
Ogden, UT 84404

You can fax Form 8655 to the IRS. The number is 801-620-4142.

Additional Information

Additional information concerning reporting agent authorizations may be found in:

- **Pub. 1474**, Technical Specifications Guide for Reporting Agent Authorizations and Federal Tax Depositors, and
- **Rev. Proc. 2003-69**. You can find Rev. Proc. 2003-69 on page 403 of Internal Revenue Bulletin 2003-34 at www.irs.gov/pub/irs-irbs/irb03-34.pdf.

Substitute Form 8655

If you want to prepare and use a substitute Form 8655, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 8655 is approved, the form approval number must be printed in the lower left margin of each substitute Form 8655 you file with the IRS.

Revoking an Authorization

If you have a valid Form 8655 on file with the IRS, the filing of a new Form 8655 revokes the authority of the prior reporting agent beginning with the period indicated on the new Form 8655. However, the prior reporting agent is still an authorized reporting agent and retains any previously granted disclosure authority for the periods prior to the beginning period of the new reporting agent's authorization unless specifically revoked.

If the taxpayer wants to revoke an existing authorization, send a copy of the previously executed Form 8655 to the IRS at the address under *Where To File*, above. Re-sign the copy of the Form 8655 under the original signature. Write REVOKE across the top of the form. If you do not have a copy of the authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the reporting agent is revoked and must be signed by the taxpayer. Also, list the name and address of each reporting agent whose authority is revoked.

Withdrawing from reporting authority. A reporting agent can withdraw from authority by filing a statement with the IRS, either on paper or using a delete process. The statement must be signed by the reporting agent (if filed on paper) and identify the name and address of the taxpayer and authorization(s) from which the reporting agent is withdrawing. For information on the delete process, see Pub. 1474.

Specific Instructions

Line 15

Use the "YYYY" format for annual tax returns. Use the "MM/YYYY" format for quarterly tax returns, where "MM" is the ending month of the quarter the named reporting agent is authorized to sign and file tax returns for the taxpayer. For example, enter "03/2005" on the line for "941" to indicate you are authorizing the named reporting agent to sign and file Form 941 for the January–March quarter of 2005 and subsequent quarters.

Line 16

Use the "MM/YYYY" format to enter the starting date, where "MM" is the first month the named reporting agent is authorized to make deposits or payments for the taxpayer. For example, enter "08/2005" on the line for "720" to indicate you are authorizing the named reporting agent to make deposits or payments for Form 720 starting in August 2005 and all subsequent months.

Who Must Sign

Sole proprietorship—The individual owning the business.

Corporation (including an LLC treated as a corporation)—Generally, Form 8655 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer, and (d) any other person authorized to access information under section 6103(e).

Partnership (including an LLC treated as a partnership) or an unincorporated organization—Generally, Form 8655 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8655.

Single member limited liability company (LLC) treated as a disregarded entity—The owner of the LLC.

Trust or estate—The fiduciary.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8655 is provided by the IRS for your convenience and its use is voluntary. If you choose to authorize a reporting agent to act on your behalf, under section 6109, you must disclose your EIN. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We need this information to gain access to your tax information in our files and properly respond to your request. If you do not disclose this information, the IRS may suspend processing your reporting agent authorization and may not be able to honor your reporting agent authorization until you provide your EIN.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia 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 agencies and intelligence agencies to combat terrorism.

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 instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 8655 will vary depending on individual circumstances. The estimated average time is 6 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making Form 8655 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, IR-6406, Washington, DC 20224. **Do not** send Form 8655 to this address. Instead, see *Where To File* above.

Tax Information Authorization

▶ **IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)	Social security number(s) _____ _____	Employer identification number _____ _____
	Daytime telephone number (_____) _____	Plan number (if applicable)

2 Appointee.

Name and address (please type or print)	CAF No. _____ Telephone No. (_____) _____ Fax No. (_____) _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
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3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) ▶
 If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you must check box 5a or b unless box 4 is checked):

- a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ▶
- b If you do not want any copies of notices or communications sent to your appointee, check this box ▶

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box ▶
 To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature	Date	Signature	Date
Print Name	Title (if applicable)	Print Name	Title (if applicable)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Change To Note. New column (d) is added to line 3 for specific tax matters. Use column (d) to specify tax information that is to be provided by the IRS. See the line 3 instructions on page 2.

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive confidential information in any office of the IRS for the type of tax and the years or periods you list on this form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent

you, use **Form 2848**, Power of Attorney and Declaration of Representative, instead of Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Fiduciaries. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. File **Form 56**, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a

fiduciary relationship. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

Partnership items. Sections 6221–6231 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of the above-referenced sections.

Filing the tax information authorization. File the original, photocopy, or facsimile transmission (fax) of Form 8821 with each IRS office in which you want your appointee to inspect and/or receive confidential tax information on your behalf. If Form 8821 is filed for a matter currently pending before an office of the IRS, such as an examination, file the authorization with that office. Otherwise, file the authorization with the service center where the related return was, or will be, filed. See the instructions for the related tax return for the service center addresses. Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

Specific Instructions

Line 1—Taxpayer information

Individuals. Enter your name, TIN, and street address in the space provided. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Corporations, partnerships, or associations. Enter the name, EIN, and business address.

Employee plan. Enter the plan name, EIN of the plan sponsor, three-digit plan number, and business address of the plan sponsor.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

Line 2—Appointee. Enter the name of your appointee. Use the identical name on all submissions. If you wish to name more than one appointee, indicate so on this line and attach a list to the form.

Note: Only the first three appointees you list will be input on the CAF.

Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee.

The CAF number is a number that the IRS assigns to appointees. The appointee must use the CAF number on all future Forms 8821 or 2848. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

Line 3—Tax matter(s). Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

In **column (c)**, write the years using the YYYY format, for example, "1998." **Do not** use general references such as "all years," or "all periods." If you do, your application will be returned.

You may list any prior years or periods, but for future periods, you are limited to the 3 future periods that end no later than 3 years after the date Form 8821 is received by the IRS. For **employment tax** or **excise tax** returns, enter the applicable quarters of the tax year. For **estate tax** returns, enter the date of the taxpayer's death instead of the year or period.

In **column (d)**, enter any specific information you want the IRS to provide. Examples of column (d) information are: transcript of an account, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding a **foreign certification** shown on **Form 6166**, Certification of Filing A Tax Return, enter "Form 6166" in column (d) and check the box on line 4.

Line 4—Specific use not recorded on CAF. Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (1) requests to disclose information to loan companies or educational institutions, (2) requests to disclose information to Federal or state agency investigators for background checks, (3) civil penalty issues, (4) trust fund recovery penalty, (5) application for EIN, and (6) claims filed on **Form 843**, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should submit a copy of Form 8821 with each written request to receive information by mail or bring a copy of Form 8821 to each appointment to inspect or receive information. A specific use tax information authorization does not automatically revoke any prior tax information authorizations.

Line 6—Retention/revocation of tax information authorizations.

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke.

To revoke an existing authorization, send a copy of the previously executed Form 8821 to each IRS office where it was filed. Write "REVOKE" across the top of the form and sign your name again under the existing signature (line 7). If you do not have a copy of the prior Form 8821, send a letter to each IRS office where you filed it. The letter must indicate that the authority of the tax information authorization is revoked and must be signed by the taxpayer. Include the name and address of each appointee whose authority is revoked.

Note: Filing Form 8821 does not revoke any Form 2848 that is in effect.

Line 7—Signature of taxpayer(s)

Individuals. You must sign and date the authorization. **Either** husband or wife must sign if Form 8821 applies to a joint return.

Corporations. Generally, Form 8821 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (4) any other person authorized to access information under section 6103(e).

Partnerships. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See **Partnership items** above.

Other. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on the form. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN).

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also give this information to other countries pursuant to tax treaties.

You are not required to provide the information requested on a form 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. Disclosure of the information on this form may be made as provided in section 6103.

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

Recordkeeping, 7 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send Form 8821 to this address. Instead, see **Filing the tax information authorization** on this page.

