

The **IRS Form 2678** is used for the Participant (Employer) to appoint PremierFMS as their agent for employer tax filing purposes.

Form **2678** Employer/Payer Appointment of Agent
(Rev. December 2023) 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're 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 isn't effective until we approve your request. See the instructions for more information.

• If you're 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're 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)
[]

3 Trade name (if any)
[]

4 Address
Number [] [] Street [] [] [] [] State 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, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 944, Employer's ANNUAL Federal Tax Return (all 944 series) | <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 can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.
 Check here if you're a home care service recipient, and you want to appoint the agent to report, deposit, and pay ELITA 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.

Sign your name here [] [] [] [] [] [] [] [] [] []
Print your name here [] [] [] [] [] [] [] [] [] []
Print your title here [] [] [] [] [] [] [] [] [] []
Date [] / [] / [] Best daytime phone [] [] [] [] [] []

Now give this form to the agent to complete.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. www.irs.gov/Form2678 Cat. No. 18770D Form 2678 (Rev. 12-2023)

Part 1: Top box will be pre-checked.

Part 2:

- The EIN will be entered by the FEA after completing the online application on the participant's behalf
- Participant to enter the Participant/Representative information in Employer Name and Address, ensuring both match the SS-4
- Top two boxes will be pre-checked
- Box will be pre-checked

Individual listed in Part 2, must sign and date.