EASI Payroll-Plus

An easy payroll process for you and easy on the environment too…

www.easiservices.com

(800)650-5332

www.easiservices.com

Payroll Plus Service Comparison Chart	Level 1 Basic Payroll	Level 2 Basic+ Added Services	Premium ASO
Payroll Processing	✓	✓	✓
Access to General Employment Forms	✓	✓	✓
Pay As You Go Work Comp Administration & Reporting • No Deposits, Improve Cash Flow • Work Comp Certificates on Demand • Annual Audit Review Included	✓	✓ *See if you qualify for this money saving option!*	✓
Custom Insurance Quotes on Demand – All Lines	✓	✓	✓
Standard Payroll Reports	✓	✓	✓
Direct Deposit	✓	✓	✓
Quarterly Tax Deposit Reporting and Payment (Federal & State)	✓	✓	✓
Annual W-2 Filing, Printing & Mailing ($3 per W2)	✓	✓	✓
Garnishments & Child Support Payments	✓	✓	✓
Employee Online Self Service Access	✓	✓	✓
Employee Deductions (benefits, uniforms, etc)	✓	✓	✓
New Hire Reporting		✓	✓
Labor Law Posters		✓	✓
Time Off Accrual		✓	✓
Human Resources Support Center • **Handbooks, Job Descriptions, Guides, and More** • **On-Demand Live Consulting from HR Professional**	$99 Annual $19.95 Month	$99 Annual $19.95 Month	✓ ✓
Custom Benefit Options • **Health/Dental** • **Life** • **Voluntary Plans** • **FSA, HSA, HRA** • **401k**		✓ *Let our EIGI Insurance Professionals Design and Administer a Benefit Package for you.*	✓
I-9 Administration			✓
Disciplinary Procedure Guidance			✓
Regulation Updates, Compliance Watch			✓
Custom Payroll Reports			✓
Employee Recordkeeping Services			✓
Assist with Unemployment Claims, Hearings, & Appeals			✓
OSHA Logs, Safety Manual, Claim Administration			✓
Training Webinars: Sexual Harassment, Workplace Violence and more			✓
General Ledger Reports			✓
Live Paychecks & Direct Deposit Stubs			✓
We never charge extra for the following services: • New Employee add-ons or employee changes • Direct Deposits • Cash Cards • Quarterly Tax Reporting and Remittance (940 & 941) • Pay As You Go Work Comp Service • Garnishments • No Nickel and Diming	**Base Process Fee:** $15.00/Weekly $30.00/Bi-Weekly $32.00/Semi- Monthly $60.00/Monthly **Check Charge:** **$1.85 per check** **W-2 Charge:** **$3.00 per W-2 issued**	**Base Process Fee:** $15.00/Weekly $30.00/Bi-Weekly $32.00/Semi- Monthly $60.00/Monthly **Check Charge:** **$2.50 per check** **W-2 Charge:** **$3.00 per W-2 issued**	**Custom Pricing Available** Typical Pricing Matrix: 2% - 4% of Gross Payroll
***One time new client set-up fee: $100.00 1-10 Employees/If greater than 10 Employees: $10.00 per Employee**			

Employee Administrative Services, Inc.
281 Main Street, Suite 6, Fitchburg, MA 01420
Phone: (800) 650-5332
www.easiservices.com

Getting Started with EASI *Payroll Plus*

We make it EASI to do your payroll:

- **Submit payroll hours through the EASI Web Portal**
- **Receive Payroll reports "On Demand" through the EASI Web Portal**
- **Employees receive funds by direct deposit into their account or into a Rapid Pay Card**

Information needed to set up your EASI *Payroll Plus* Account:

- ☐ EASI ***Payroll Plus*** - *Signed Agreement*
- ☐ EASI ***Payroll Plus*** - *New Client Set up Sheet*
- ☐ ***PREMIUM ASO ONLY*** *– Selection and Pricing Sheet*
- ☐ *Power of Attorney (Form 8655)*
- ☐ ***MA ONLY*** *- Power of Attorney (Form 2848)*
- ☐ *Employee Quarterly and Year-to-date Report*
- ☐ *Quarterly 941's and Payments Filed (if applicable)*
- ☐ EASI ***Payroll Plus*** *employee information form for all employees (include active and terminated from current year)*

Please fax all documents to: (978) 383-8352

For Assistance, please call: **(800) 650-5332**

Terms and Conditions

www.easiservices.com (800)650-5332

In this Agreement, “Client” refers to the company for whom service is being provided and whose authorized representative’s signature appears on this Agreement. “EASI” refers to Employee Administrative Services, Inc. and “affiliates refers to companies associated with EASI for the purpose of providing additional services.

1. AUTHORIZED SERVICE: Client authorizes EASI and affiliates to process payroll, perform the services selected on the set-up forms and to act as its reporting agent for the limited purpose of signing and filing payroll tax reports and returns and remitting payroll taxes to the Federal, State and local taxing authorities specified by Client and appearing on Client’s set-up forms. Client authorizes EASI to debit Client’s deposit account through electronic funds transfers (“EFT”) in such amounts as necessary to pay for the services it provides two banking days prior to Client’s check date, fund the selected services and for the payment of such taxes and to hold such amounts in accounts established by EASI until these payments are due to the taxing authorities.

2. TERM: This Agreement shall become effective upon acceptance and EASI’s office and Client’s completion of all required set-up forms and it shall continue until terminated by Client or EASI upon 30 days’ written notice or until terminated as otherwise provided for by this Agreement.

3. PRICE AND PAYMENT: The fees for these services are as set forth on the current price sheet. EASI may change the fee for this service upon 30 days’ written notice to the Client. EASI’s fee for providing these services is in addition to the value of the use of funds held in EASI’s account pending payment. Client agrees to reimburse EASI for any costs, including reasonable attorney’s fees, associated with collecting delinquent payments. Client authorizes EASI to perform a credit check on Client if desired.

4. CLIENT’S RESPONSIBILITIES: The Client hereby agrees: a) To have sufficient funds in Client’s bank account and to provide sufficient information to allow EASI to make the EFT’s contemplated by this Agreement and if such funds are not available, EASI may take such action as necessary to collect amounts due, including reissuance of the EFT or reversing transfers previously made; b) To provide EASI with accurate payroll and tax information at least two banking days prior to payroll check date and to reimburse EASI for all costs resulting from its submission of inaccurate information; c) To have available in Client’s bank account sufficient funds in collectible form to cover the transactions necessary to provide the Services; d) To send immediately to EASI all correspondence (rate notices, penalty notices, pre addressed forms, inquiries, etc.) received from any taxing authority which Client has authorized EASI to file; e) To review and confirm accuracy of all reports, documents and payments provided to Client within three business days of receipt and f) To execute any documents, and to provide any additional information, which may be required for EASI to perform its responsibilities under this Agreement; f) Client agrees and understands that it remains the sole employer of all Client employees and thus remains responsible for compliance with local, state and federal employment laws and regulations, including without limitation all applicable laws and regulations addressing unionization, hazardous substance and safety, employment discrimination, equal opportunity, wage and hour requirements, FMLA and other employee leaves (if applicable), affirmative action, physical access and other reasonable accommodations for the disabled. As the sole employer Client shall make any and all strategic, operational, legal, and all other business-related decisions regarding Client's business. Such decisions and related outcomes shall exclusively be the responsibility of Client and EASI shall bear no responsibility or liability for any actions or inactions by Client or by any of its employees or agents. Additionally, Client shall have sole and exclusive control over the day-to-day job duties of all its employees and EASI shall have no responsibilities with regard to the Client’s employees' performance of such day-to-day job duties. Furthermore, EASI shall have no control over the job site at which, or from which, Client’s employees perform their services. Control over the day-to-day job duties of employees of Client and over the job site at which, or from which, Client’s employees perform their services is solely and exclusively assigned to Client. Client expressly absolves EASI of control over the day-to-day job duties of the Client’s employees and over the job site at which, or from which, Client’s employees perform their services.

5. INDEMNIFICATIONS: a)Without regard to the fault or negligence of any party, Client hereby unconditionally indemnifies, holds harmless, protects and defends EASI, and all subsidiary, affiliate and parent companies, their shareholders, employees, attorneys, officers, directors, agents and representatives (all indemnified parties referred to as "EASI Indemnified Parties") from and against any and all claims, demands, damages (including punitive and compensatory), injuries, deaths, actions, costs and expenses (including attorney's fees and expenses at all levels of proceedings), losses and liabilities of whatever nature (including liability to third parties), and other consequences of any sort without limit and without regard to the cause or causes thereof or the negligence of EASI or any EASI Indemnified Party, arising out of this Agreement, including all employment related matters. b)EASI hereby unconditionally indemnifies, holds harmless, protects and defends Client, and all subsidiary, affiliate and parent companies, their shareholders, employees, attorneys, officers, directors, agents and representatives (all indemnified parties referred to as "Client Indemnified Parties") from and against any and all claims, demands, damages (including punitive and compensatory), injuries, deaths, actions, costs and expenses (including attorney's fees and expenses at all levels of proceedings), losses and liabilities of whatever nature (including liability to third parties), and other consequences of any sort resulting from: (a) Client has contracted for services and improper calculations of wages has occurred by EASI, based upon correct information supplied by Client to EASI; (b) Client has contracted for services and Client has timely met all of its obligations, however, EASI has failed to make timely tax payments or other payments required by this Agreement; and (c) Client has contracted for services and any action is taken by Client in compliance with a written EASI policy, procedure, or direction which is illegal under any applicable local, state or federal law.

6. TERMINATION: This Agreement may be terminated by any party, with or without cause, upon thirty (30) days written notice or by EASI immediately upon written notice if the Client: a) Fails to perform any of its responsibilities under this Agreement or any other agreement with EASI or affiliates; b) Fails to pay any fee due to EASI of affiliates; or c) Becomes insolvent or there is a filing of a petition for bankruptcy or has appointed a trustee, liquidator or receiver or has a substantial portion of its property become subject to levy, execution or assignment. If EASI so terminates this Agreement, EASI obligations under this Agreement shall end and the Client will immediately be responsible for all tax payments and filings due then and thereafter, and any related interest and penalties. The Client agrees to hold harmless and indemnify EASI for any losses, charges, expenses or other damages, including attorneys’ fees, incurred as a result of the Client’s default, including interest at the rate of 1.5% per month on overdue amounts.

THIS IS THE ENTIRE AGREEMENT AMONG EASI AND THE CLIENT WITH RESPECT TO THE SERVICES PROVIDED HEREUNDER AND SUPERSEDES ALL PRIOR AGREEMENTS, PROPOSALS OR UNDERSTANDINGS, WHETHER WRITTEN OR ORAL.

Payroll Services Agreement

Your Company Information: *Please complete in full to ensure accurate account processing.*

Company's Legal Name	Company's DBA *(Doing Business As)*

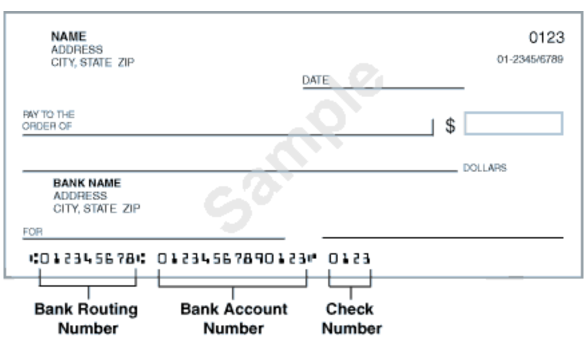
Federal Tax ID:	☐New Business	☐ Existing Business
Company is a: ☐Sole Proprietor ☐Partnership ☐Corp. ☐Non-Profit ☐LLC	First Payroll Target Date:	
Payroll Frequency: ☐ Weekly ☐ Bi-weekly ☐ Semi-Monthly ☐ Monthly	Number of Employees:	

Business Street Address	City	State	Zip

Delivery Street Address	City	State	Zip

Company Payroll Contact	Email Address	Phone	Fax	Best Time to call

Please include a voided company check.



Bank Name

Branch

Bank Routing No. (9 digits)

Account Number (include zeros before account number)

Signature:

*The signature of a principal, partner or duly authorized officer of Company indicates that you have read and understood this Payroll Services Agreement, including the **"Terms and Conditions"** and agree your Company is to be bound by them. Payroll Services are offered by EASI and will be processed by EASI and affiliates. Your signature also serves as your Company's credit/debit preauthorization for EASI to transfer funds pertaining to direct debit billing for Payroll Services, direct deposit of employee funds, tax fillings, pre-tax deductions or other debit options selected by Company. It also acknowledges your understanding that payroll hours must be submitted by 3pm EST, two days prior to your actual pay day.*

Signature ______________________________

Print Name ______________________________

Title __________________ *Date* ______________

New Payroll Client Set-up Sheet

Payroll Choice: ☐Level 1 ☐ Level 2 ☐Premium ☐ HR Support Center ☐ On-Demand Upgrade

Company Name/DBA: ____

Address: ____

Contact 1

Name:______________________________________

Phone:______________________________________

Email: ______________________________________

Fax: ____

Cell:____

Contact 2

Name:______________________________________

Phone:______________________________________

Email:______________________________________

Fax:____

Cell:____

Employee Count: ______ Current Payroll Method: ☐In house ☐New Biz ☐Outsource:______________

PAYROLL TAX

Fed Tax ID: _________________________Federal Tax Deposit Frequency: ☐Monthly ☐Semi-Weekly

State Tax ID:_________________________Deposit Frequency: _______________________________________

SUI/SUTA Tax ID: ____________________SUI/SUTA Tax Rate: _______________________________________

Do You Have Year to Date Tax Info: ☐Yes ☐No Do You Want EASI to Collect & Pay Taxes: ☐Yes ☐No

PAYROLL PROCESSING

Pay Frequency: ☐Weekly ☐Bi-Weekly ☐Semi-Monthly ☐Monthly Payroll Check Date: ____________

Pay Period: Start Date _______________ End Date___________________ First Pay Date: ______________

Reporting Time/Hours: ☐Phone ☐Email ☐Fax ☐Remote Entry ☐Other:__________________________

Payroll Delivery: ☐Direct Deposit/Email ☐Mail ☐Fed Ex (at cost) ☐P/U ☐Other: _________________

PAYROLL DETAILS

List Any Special Earning Type Info Below

_____________________ ☐Pre Tax ☐ After Tax

_____________________ ☐Pre Tax ☐ After Tax

_____________________ ☐Pre Tax ☐ After Tax

List Any Special Deduction Type Info Below

_____________________ ☐Pre Tax ☐ After Tax

_____________________ ☐Pre Tax ☐ After Tax

_____________________ ☐Pre Tax ☐ After Tax

Additional Info Below: Divisions/Branches, Time Off Accrual, Additional Services Desired, Special Instructions, Notes. ____

____

______________ How Did You Hear About EASI? ____

www.easiservices.com ***Tel. (800)650-5332*** ***Fax (978) 383-8352***

Premium ASO - Selection and Pricing

Client Legal Name: ______________________________

Doing Business As (dba): ______________________________

Make your Custom Selections Below:

Payroll

☐ Paycheck Preparation
- Tax Filing
- W-2 Preparation
- Web Access

☐ Direct Deposit
☐ Garnishment Administration
☐ Paid Time Off Accruals

☐ **Worker's Compensation**
Available Through Employers Insurance Group, Inc.
- Certificate Preparation
- Claim Administration
- OSHA Compliance & Log preparation
- Return to Work Programs
- Safety Committee Guidelines
- Safety Inspections, Manuals & Training
- Policy Administration
- Premium Financing

Human Resources

☐ Compliance Watch
- Regulation Updates
- Employment Law
- Required Posters
- FLSA Exempt Guidance

☐ Employee Record Keeping
- Personnel Record Maintenance
- HR Forms Library
- I-9 Administration
- Immigration Verification
- State New Hire Reporting

☐ HR Hotline
Access to an HR Professional who can provide advice on a variety of employee issues (Ex. Disciplinary Guidance, Terminations, etc.)

Benefits
Available Through Employers Insurance Group, Inc.

☐ Benefit Administration
☐ Custom Benefit options including:
- Health
- Dental
- Disability
- Life
- Supplemental Plans

☐ COBRA Administration
☐ Section 125 Cafeteria Plan Document / SPD
☐ FSA Administration
☐ Investment Planning
☐ Pension – 401(k) Plans

Pricing:

FOR EASI USE ONLY

Full Time Employees:		Base Process Fee: ________________
Part Time Employees:		Per Check Charge: ________________
Total:		One Time Set-Up Fee: ______________
Payroll Frequency:		**Benefit pricing and Worker's Compensation pricing will be provided separately.*

Premium ASO Pricing Approval: ______________________________

On Demand HR *Additional Services Conveniently Priced For When You Need Them*

Hourly	***Item or Project Basis***
Unemployment Hearings	Background Checks
Job Descriptions	Employment Ads
Recruiting Services	HRA Administration
Compensation Analysis	Drug Testing
On-Site HR Training	Year-End Benefit Statements
Harassment Investigation	Employee Handbooks
Performance Evaluations	E-Verify Enrollment & Administration

Form **8655**

(Rev. November 2009)

Department of the Treasury
Internal Revenue Service

Reporting Agent Authorization

OMB No. 1545-1058

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 . . . . . . ☐
3 Address (number, street, and room or suite no.)	**5** Other identification number
City or town, state, and ZIP code	

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	______	944-SS	______	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-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

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 and/or electronic 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.

Where authority is granted for any form, it is also effective for related forms such as the corresponding non-English language form, amended return, (Form 941-X, 941-X(PR), 943-X, 944-X(PR), 945-X, or CT-1X) payment voucher, or deposit coupon. In addition to the returns shown on lines 15 and 16, Form 8655 can be used to provide authorization for Form 944-SP using the entry spaces for Form 944. The form also can be used to authorize a reporting agent to make deposits and payments for other returns in the Form 1120 series, such as Form 1120-C, using the entry space for Form 1120 on line 16.

Disclosure authority granted on line 17a is effective on the date Form 8655 is signed by the taxpayer. 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.
- **Rev. Proc. 2007-38.** You can find Rev. Proc. 2007-38 on page 1442 of Internal Revenue Bulletin 2007-25 at *www.irs.gov/pub/irs-irbs/irb07-25.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 "09/2008" on the line for "941" to indicate you are authorizing the named reporting agent to sign and file Form 941 for the July–September quarter of 2008 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 "08/2009" 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 2009 and all subsequent months.

Who Must Sign

Sole proprietorship. The individual owning the business.

Corporation (including a limited liability company (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 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-6526, Washington, DC 20224. **Do not** send Form 8655 to this address. Instead, see *Where To File* above.

Rev. 12/00

Massachusetts Department of Revenue

Form M-2848
Power of Attorney and Declaration of Representative

See separate instructions. Please print or type.

Part 1. Power of Attorney

A Name of taxpayer(s) Social Security number(s)

Number and street, including apartment number or rural route Federal Identification number

City/Town State Zip

B Hereby appoint(s) the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

Name	Address	Telephone number

Type of tax (individual, corporate, etc.)	**Year(s) or period(s)** (date of death if estate tax)

C The attorney(s)-in-fact (or any of them) are authorized, subject to any limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters, such as the authority to sign any agreements, consents or other documents.The authority does not include the power to substitute another representative (unless specifically added below) or the power to receive refund checks.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

D Originals of notices and other written communications go to the taxpayer(s). Send copies of all notices and all other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:

1 ☐ the appointee first named above, or

2 ☐ (name of another appointee designated above) ____________

This power of attorney revokes all earlier powers of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this power of attorney, except the following (specify to whom granted, date and address including Zip code or attach copies of earlier powers):

E **Signature of or for taxpayer(s).** If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Signature Title (if applicable) Date

If signing for a taxpayer who is not an individual, type or print your name

Signature Title (if applicable) Date

F If the power of attorney is granted to a person other than an attorney, certified public accountant, public accountant or enrolled agent, the taxpayer(s) signature must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s) (check and complete one):

☐ is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

Signature of witness | Date

Signature of witness | Date

☐ appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Signature of notary | Date

Part 2. Declaration of Representative. All representatives must complete this section.

I declare that I am not currently under suspension or disbarment from practice within the Commonwealth or in any jurisdiction, that I am aware of regulations governing the practice of attorneys, certified public accountants, public accountants, enrolled agents and others, and that I am one of the following:

1 a member in good standing of the bar of the highest court of the jurisdiction shown below;

2 duly qualified to practice as a certified public accountant or public accountant in the jurisdiction shown below;

3 enrolled as an agent under the requirements of Treasury Department Circular No. 230;

4 a bona fide officer of the taxpayer organization;

5 a full-time employee of the taxpayer;

6 a member of the taxpayer's immediate family (spouse, parent, child or sibling);

7 a fiduciary for the taxpayer;

8 other (attach statement)

and that I am authorized to represent the taxpayer identified in Part 1 for the tax matters specified there.

Designation (insert appropriate number from above list)	**Jurisdiction** (state, etc.) **or enrollment card number**	**Signature**	**Date**

printed on recycled paper

Form M-2848 Instructions

General Information

To protect the confidentiality of tax records, Massachusetts law generally prohibits the Department of Revenue from disclosing information contained in tax returns or other documents filed with it to persons other than the taxpayer or the taxpayer's representative. For your protection, the Department requires that you file a power of attorney before it will release tax information to your representative. The power of attorney will also allow your representative to act on your behalf to the extent you indicate. Use Form M-2848, Power of Attorney and Declaration of Representative, for this purpose if you choose. You may file a power of attorney without using Form M-2848, but it must contain the same information as Form M-2848 would.

You may use Form M-2848 to appoint one or more individuals to represent you in tax matters before the Department of Revenue. You may use Form M-2848 for any matters affecting any tax imposed by the Commonwealth, and the power granted is limited to these tax matters.

Filing the Power of Attorney. You must file the original, a photocopy or facsimile transmission (fax) of the power of attorney with each DOR office in which your representative is to represent you. You do not have to file another copy with other DOR officers or counsel who later have the matter under consideration unless you are specifically asked to provide an additional copy.

Revoking a Power of Attorney. If you previously filed a power of attorney and you want to revoke it, you may use Form M-2848 to change your representatives or alter the powers granted to them. File the form with the office of DOR in which you filed the earlier power. The new power of attorney will revoke the earlier one for the same matters and tax periods unless you specifically state otherwise.

If you want to revoke a power of attorney without executing a new one, send a signed statement to each office of DOR in which you filed the earlier power of attorney you are now revoking. List in this statement the name and address of each representative whose authority is being revoked.

How to Complete Form M-2848

Part 1. Power of Attorney

A. Taxpayer's name, identification number and address. For individuals: Enter your name, Social Security number and address in the space provided. If a joint return is involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and Social Security number, and your spouse's address (if different).

For a corporation, partnership or association: Enter the name, federal identification number and business address. If the power of attorney for a partnership will be used in a tax matter in which the name and Social Security number of each partner have not previously been sent to DOR, list the name and Social Security number of each partner in the available space at the end of the form or on an attached sheet.

For a trust: Enter the name, title and address of the fiduciary, and the name and federal identification number of the trust.

For an estate: Enter the name, title and address of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate is the decedent's Social Security number and includes the federal identification number if the estate has one.

B. Appointee. Enter the name(s), address(es) and telephone number(s) of the individual(s) you appoint. Your representative **must** be an individual and may not be an organization, firm or partnership.

Tax matters and years or periods. Consider each tax imposed by the Commonwealth for each tax period as a separate tax matter. In the columns provided, clearly identify the type(s) of tax(es) and the year(s) or period(s) for which the power is granted. You may list any number of years or periods and types of taxes on the same power of attorney. If the matter relates to estate tax, enter the date of the taxpayer's death instead of the year or period.

If the power of attorney will be used in connection with a penalty that is not related to a particular tax type, such as personal income or corporate, enter the section of the General Laws which authorizes the penalty in the "type of tax" column.

C. Powers granted by Form M-2848. Your signature on Form M-2848 authorizes the individual(s) you designate (your representative or "attorney-in-fact") generally to perform any act you can perform. This includes executing waivers and offers of waivers of restrictions on assessment or collection of deficiences in taxes, and waivers of notice of disallowance of a claim for credit or refund. It also includes executing consents extending the legally allowed period for assessment or collection of taxes. The authority does not include the power to substitute another representative (unless specifically added to Form M-2848) or the power to receive refund checks.

If you do not want your representative to be able to perform any of these or other specific acts, or if you want to give your representative the power to delegate authority or substitute another representative, insert language excluding or adding these acts in the blank space provided.

D. Where you want copies to be sent. The Department of Revenue routinely sends originals of all notices to the taxpayer. You may also have copies of all notices and all other written communications sent to your representative. Please check box 1 if you want copies of all notices or all communications sent to the first appointee named at the top of the form. Check box 2 if you want copies sent to one of your other appointees. In this case, list the name of the appointee.

E. Signature of taxpayer(s). For individuals: If a joint return is involved and both husband and wife will be represented by the same individual(s), both must sign the power of attorney unless one authorizes the other (in writing) to sign for both. In that case, attach a copy of the authorization. However, if the spouses are to be represented by different individuals, each may execute a power of attorney.

For a partnership: All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if under state law the partner has authority to bind the partnership.

For a corporation or association: An officer having authority to bind the entity must sign.

If you are signing the power of attorney for a taxpayer who is not an individual, such as a corporation or trust, please type or print your name on the line below the signature line at the bottom of the form.

F. Notarizing or witnessing the power of attorney. A notary public or two individuals with no stake in the tax matter must witness a power of attorney unless it is granted to an attorney, certified public accountant, public accountant or enrolled agent.

Part 2. Declaration of Representative

Your representative must complete Part 2 to make a declaration containing the following:

1. A statement that the representative is authorized to represent you as a certified public accountant, public accountant, attorney, enrolled agent, member of your immediate family, etc. If entering "eight" in the "designation" column, attach a statement indicating your relationship to the taxpayer.

2. The jurisdiction recognizing the representative, if applicable. For an attorney, certified public accountant or public accountant: Enter in the "jurisdiction" column the name of the state, possession, territory, commonwealth or District of Columbia that has granted the declared professional recognition. For an enrolled agent: Enter the enrollment card number in the "jurisdiction" column.

3. The signature of the representative and the date signed.

Employee Information Form

COMPANY/CLIENT NAME: ____

LOCATION/DEPARTMENT: ____

PLEASE CHECK ONE:

☐ New Hire ☐ Termination ☐ Rehire ☐ Change ______________________________

Effective Date: ______________________

EMPLOYEE INFORMATION

Name: ____
First *Middle* *Last*

SSN: ______________________ Birth Date: ______________________

Address: ____

____
City *State* *Zip*

Phone: __________________ Email: ______________________ *(Optional)*

WC Class Code/Job Description: ______________________________

PAYROLL & TAX INFORMATION

Pay Frequency: ☐ Weekly ☐ Bi-Weekly ☐ Semi-Monthly ☐ Monthly

Pay Rate: $__________ Status: ☐ Hourly ☐ Salary ☐ Full Time ☐ Part Time

Federal Tax: ☐ Exempt ☐ Single ☐ Married w/___dependents

State Tax: ☐ Exempt ☐ Head of House ☐ Single ☐ Married w/___dependents

Married Spouse Works: ☐ Yes ☐ No

Additional Withholding $________/period

State Employee Works in:________

BENEFITS/DEDUCTION INFORMATION:

Deduction:__________ Amount: $__________ Frequency:______________ Begin Date: __________

Deduction:__________ Amount: $__________ Frequency:______________ Begin Date: __________

AUTHORIZED SIGNATURE: ______________________________ **DATE:** ____________

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EMPLOYEE DIRECT DEPOSIT AUTHORIZATION

Employee Name:	Company:
Address:	City / State / Zip:
Birth Date:	Social Security Number:
Phone:	Email:
Effective Date:	

CHOOSE YOUR METHOD OF DIRECT DEPOSIT:

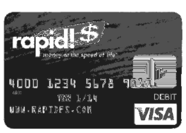
I request my payroll deduction / direct deposit be placed in the following account(s):

BANK / CREDIT UNION	BANK ABA#	ACCOUNT#	DEDUCTION AMOUNT / NET PAY	TYPE OF ACCOUNT
	#	#	$ OR ☐ 100%	☐ Savings ☐ Checking
	#	#	$ OR ☐ 100%	☐ Savings ☐ Checking
	#	#	$ OR ☐ 100%	☐ Savings ☐ Checking

PLEASE PROVIDE A VOIDED CHECK FOR EACH CHECKING ACCOUNT LISTED ABOVE.

AND / OR:

rapid! PayCard Issuance Authorization Form



☐ Direct Deposit   Type of Account: **rapid! PayCard (checking)**
Financial Institution Name: **Stillwater National Bank and Trust Company**

Customer ID: ___ ___ ___ ___ ___ ___ ___ ___ ___ ___

DDA #: ___ ___ ___ ___ - ___ ___ ___ ___ - ___ ___ ___ ___ - ___ ___ ___ ___
To Be Assigned by rapid! Financial Services, LLC and entered by EASI.

Routing Number: 103101437

DEDUCTION AMOUNT / NET PAY

$ ___________

OR

☐ 100%

I authorize EASI to withhold the indicated amount(s), if available, from my pay, and deposit directly into the account(s) shown and/or I hereby authorize EASI to assign a rapid! PayCard and initiate credit entries and any correcting entries to my assigned rapid! PayCard account. The direct deposit(s) will be made on each payday, unless I notify EASI in writing of my intent to cancel. Upon EASI receipt of a request to cancel a direct deposit authorization, it shall become effective after a reasonable opportunity to act upon it.

In the event funds are deposited erroneously into my account, I authorize EASI to debit my account(s) not to exceed the original amount of the credit.

I understand that EASI reserves the right to refuse any direct deposit request. I also understand that all direct deposits are made through the automated clearing house (ACH), and that funds availability is subject to the terms and limitations of the ACH as well as my financial institution.

Note: *If sending this form electronically, please type your initials and the last 4 letters of your social security number in the signature field. If sending or faxing a paper copy, please print out and sign your name(s) in the signature box.*

Employee Signature: ____ Date: _________________________

Human Resources

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HR On-Demand gives you **unlimited** access to a nationwide network of **HR Pros** that are ready to help you in the following areas:

- **Employee handbook development**
- **Unlimited answers to your HR questions**
- **Unlimited document customization**

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EASI

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- 2000% increase in Employment litigation since 1995
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- 7,000 federal code sections with over 40,000 pages of regulations
- Thousands of state and local regulations

Small Business Administration

EIGI

Employers Insurance Group, Inc.

***"Pay As You Go"*- Workers Compensation Coverage.**

No more BIG down payments. No more year-end audit surprises.
You only pay for the insurance you need.

EIGI can also provide:

- ***Business Insurance***
- ***Personal Lines***
- ***Customized Benefit Plans to Help Retain Your Employees***

One Stop Insurance Center

Watch your money grow...

Ask about our

BENEXX

401k Plan