

# IRS FORM 2678 Employer Appointment of Agent

## What is it for?

This form tells the IRS that you give PPL permission to act as your fiscal/employment agent. By signing this form, you authorize PPL to withhold taxes from your employees' paychecks and deposit those taxes with the IRS. With this form, you delegate the employer tax responsibility to PPL.

## If I appoint PPL as my agent with the IRS Form 2678, what will PPL be able to do?

The IRS Form 2678 only allows PPL to withhold taxes from your employee's paychecks and deposit those taxes to the IRS. This form is only recognized by the IRS; other tax agencies do not recognize this form. The 2678 does not authorize PPL to perform any other tax responsibilities.

## What liability does PPL take on when I sign the 2678?

The IRS Form 2678 subjects PPL to all provisions of law, including penalties that the employer incurs. When you authorize PPL as your agent with Form 2678, PPL is responsible *by law* for correctly representing you. PPL incurs any penalties for incorrectly filing or depositing your employer taxes.

## Does the IRS Form 2678 authorize you to file my personal income taxes?

No. PPL only deposits withholding taxes for your employees. PPL cannot handle any of your personal income tax matters.

## Which sections do I complete?

This form is completed for you. All you need to do is **review, sign, and date the form**, and return it to PPL.

Form **2678 Employer/Payer Appointment of Agent**  
(Rev. August 2014) 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.**

**For IRS use:**

- If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.
- Note.** This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.
- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

**Part 1: Why you are filing this form...**  
 (Check one)  
 You want to **appoint** an agent for tax reporting, depositing, and paying.  
 You want to **revoke** an existing appointment.

**Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.**

**1 Employer identification number (EIN)**      [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

**2 Employer's or payer's name**  
(not your trade name)  
 Employer Name: \_\_\_\_\_

**3 Trade name** (if any) \_\_\_\_\_

**4 Address**  
 Employer Address: \_\_\_\_\_  
 Number Street Suite or room number  
 Employer City State ZIP code  
 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, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945 (Annual Return of Withheld Federal Income Tax)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>

\*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.  
 Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA 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 Instructions.      IRS.gov/form2678      Cat. No. 18770D      Form 2678 (Rev. 8-2014)