Form 2678 (Rev. June 2002)	Department of Treasury-Internal Revenue Servi Employer Appointment of Agent Under Section 3504 of the Internal Revenue Co		nt of Agent		OMB Number 1545-0748
Director, Submission Processing					Instructions
				Employer or Payer: Please complete this form and give it to the Agent.	
Processing Center Processing Center				reque is req you p that is requir (See a 70-6 o of req Intern Direct	t: Please attach a letter sting authority to do either all that uired of the employer for wages ay on the employer's behalf or all a required of the payer for rements of backup withholding. In the payer for rements of backup withholding. In the payer for sements of backup withholding. In the payer for 84-33.) Forward both the letter uest and Form 2678 to the all Revenue Service Center for, Submission Processing where the your Form 941 returns.
2. Employer's or Payer's Name			Employer's or Payer's Address (Number and street, city, town or post office, State and ZIP Code)		
4. Employer's Identification Number		3,,,,	, -:::: 3/10 2/1 0000)		
5. Agent's Name		6. Age	6. Agent's Address		
7. Agent's Employer Identification Number					
8. Effective For (Check the box or boxes that apply) Employment Taxes (Rev. Proc 70-6) Backup Withholding (Rev. Proc. 84-33)			9. If Filing under Rev. Pro 70-6, does this apply to employees? Yes No		
					or Payer
Under Section 3504 of the Internal Revenue Code please authorize this agent to do all that is require under (Check the one(s) that apply)			Signature of Employer or Payer Date		Date
Chapter 21 (FICA) Chapter 22 (Railroad Retirement) Chapter 24- Withholding and/or Backup Withholding Chapter 25 (General Provisions) of Subtitle C NOTE: Appointment of an Agent under Section 3504 does NOT apply to Form 940, Employer's Annual Federal Unemployment Return (Chap. 26 of the Internal Revenue Code). The agent named above has been appointed either to pay wages for employers and/or report and deposit backup withholding amounts for payers. This appointment is effective on the date shown in item 10. It is understood that the Agent and the employer or payer are subject to all provisions of law and regulations (including penalties) which apply to employers or payers.			Title of signing official (Indicate whether the person signing is an owner, partner, member of firm, fiduciary, or a corporate officer)		
		does	For Internal Revenue Service Use Only		
		enue	Effective Date Granted by IRS		

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Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information. The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is: 30 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to the Tax Form Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send this form to this address. Instead, send it to the Director of the Internal Revenue Service Center where you file your returns.

File with the Internal Revenue Service, Submission Processing Center at:

Cincinnati, OH 45999			
Ogden, UT 84201			
Philadelphia, PA 19255			

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