SAMPLE
Consumer who signs with an "X" or Mark

# Form 2678 Employer/Payer Appointment of Agent

(Rev. December 2024) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

**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 Suite 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) | ☑ | ☐ |
| Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series) | ☑ | ☐ |
| Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series) | ☐ | ☐ |
| Form 944, Employer's ANNUAL Federal Tax Return (all 944 series) | ☐ | ☐ |
| Form 945, Annual Return of Withheld Federal Income Tax | ☑ | ☐ |
| Form CT-1, Employer's Annual Railroad Retirement Tax Return | ☐ | ☐ |
| Form CT-2, Employee Representative's Quarterly Railroad Tax Return | ☐ | ☐ |

* 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 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** X or Mark

Print your name here CONSUMER NAME

Print your title here Household Employer

Date MM/DD/YYYY

Best daytime phone (123)456-7890

**Now give this form to the agent to complete.**



Witness #1 Signature Date: MM/DD/YYYY
Witness #1 Printed Name

Witness #2 Date: MM/DD/YYYY
Witness #2 Printed Name

**Part 3:** **Agent Information: If you'll be an agent for an employer or payer, or want to revoke an appointment, complete this part.**

**6 Agent's employer identification number (EIN)** ☐☐ – ☐☐☐☐☐☐☐

**7 Agent's name** (not trade name)

**8 Trade name** (if any)

**9 Address**

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

☐ Check here if the employer is a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency.

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

**Sign your name here**

Print your name here

Print your title here

Date / /

Best daytime phone