



Entity Department
P O Box 30005
Reno, NV 89520-3005

Entity Change Cover Letter

Dear Tax Client,

To ensure an accurate and timely change to your company's Federal Employer Identification Number (FEIN), please review and sign the documents attached to this letter.

1. Determination of Successor Status
2. Payroll Services Agreement*
3. Limited Power of Attorney (some states require the second form to be signed and notarized)**
4. 8655 Reporting Agent Authorization
5. Entity Change Fee Debit Authorization Letter
6. Bank Account Change Form (if applicable)

After reviewing and signing these forms, please fax them, **along with proof of your new FEIN from the IRS**, to (877) 471-2801.

The Effective Date on the Determination of Successor Status form is the date that your company would like PAYROLL to start under the new EIN and should be a quarter start date (Jan 1, Apr 1, Jul 1 or Oct 1)

If you have not already notified the state agencies that handle Withholding Tax and Unemployment Insurance Tax of the new EIN, then please contact them immediately to report the changes. ALL States require that you contact them when you start using a different EIN for payroll. Most States require that you obtain new State account numbers. Please obtain and forward your new State Account numbers, or verify with the State that they will continue to report under your current account numbers. Intuit must have this information before we can complete your Entity change.

Continue running your payroll as usual – all payroll taxes will be moved over to the New EIN once we have received all of the attached documents back and Intuit's enrollment with the IRS has been completed.

Important Note: Changing your FEIN may result in transferring tax deposits between your old and new FEIN. If you receive a refund from a Tax Authority, including the Internal Revenue Service, **do not** cash the check without contacting us first for verification of validity. Even when cashed in error, the Internal Revenue Service imposes penalties and interest to you, the taxpayer. Please do NOT mail any checks to Intuit.

If you have any questions, please contact the Entity Department at (800) 422-8800, ext. 48001.

Intuit Payroll Services

<http://payroll.intuit.com/support/kb/kbitem/1010905.html>

*Intuit Legal Departments require new agreements to be signed and returned

**The Internal Revenue Service and State Tax Authorities require new Limited Power of Attorney forms to be signed and returned prior to activating your new FEIN



Determination of Successor Status

New Company Name

Old EIN

New Company Address

New EIN

City, State, Zip

Please review this information and mark the appropriate. If needed, consult your CPA or legal aid. The Entity Department is not authorized to determine your company's successor status.

Definition of Successorship: When an employer acquires substantially all of the property used by the predecessor in its business and employs individual who immediately prior to the acquisition were employed by the predecessor. [IRS Reg. 31.312(a)]

DATE TO START PAYROLL ON EIN (mm/dd/yy)

The new Federal Identification Number does qualify as a Successor.

Common examples of successors:

Change in tax status (incorporating, adding a partner, etc.) without significant change to everyday business
Sale of a company without significant change to everyday business

Payroll and tax implications:

You will NOT start a new company file. Your existing payroll company file will be updated to reflect your new EIN
Wages paid by the predecessor in the same calendar year will be used in calculating tax limits.
You will receive one set of Forms W2 at year-end using the new EIN and referencing the predecessor EIN.
We will finalize (close) Payroll on the old EIN with the IRS.

The new Federal Identification Number does NOT qualify as a Successor.

Common examples of non-successors:

Sales, mergers or acquisitions with significant organizational change to the business.
"Split" companies in which the former EIN remains active.

Payroll and tax implications:

You WILL start a new company file in QuickBooks.
Your employees will have to re-meet wage limits for Social Security, unemployment tax, and State Disability Insurance where applicable.
You will receive two sets of Forms W2 for mid-year entity changes, one set for each EIN that year.
We will finalize (close) Payroll on your old EIN with the IRS.

Signature

Date

(AUTHORIZED SIGNATURE ONLY)

Title

NOTE: Any changes made to this agreement **after** the date signed will result in additional fees.



Entity Department
P O Box 30005
Reno, NV 89520-3005

Entity Change Fee Letter

Dear Tax Client,

We have received your request for a Tax ID Number Change. Because your account will Require special handling, an additional charge will apply.

*To process the entity change, we will need to debit your payroll account **\$150.00**. Services Provided for this fee include finalizing your old EIN with the IRS, transferring tax deposits if Required, and responding to notices from federal and state agencies. Please sign, date, and Fax this letter back with your contract packet to 877-471-2801. If this letter is not enclosed With the contract packet, we will be unable to process your request.*

**** Please note if the effective date for the new EIN is dated back to a prior year or quarter, there will be an additional amendment fee charged to your account. The fee is \$50.00 per form, per quarter, and includes the filing of amended state and federal tax returns required by law.***

I GRANT PERMISSION TO DEBIT MY
ACCOUNT THE AMOUNT
DOCUMENTED IN THIS NOTICE

Signature Date

Old Tax Id Number ____/____

New Tax Id Number ____/____

Reporting Agent Authorization

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.) City or town, state, and ZIP code | 5 Other identification number |
| 6 Contact person | 7 Daytime telephone number () |
| | 8 Fax number () |

Reporting Agent

| | |
|---|--|
| 9 Name (enter company name or name of business) Computing Resources, Inc. | 10 Employer identification number (EIN) 88 0146711 |
| 11 Address (number, street, and room or suite no.) PO Box 30005 City or town, state, and ZIP code Reno, Nevada 89520-3005 | |
| 12 Contact person RAF Agent | 13 Daytime telephone number (775) 424-8000 |
| | 14 Fax number (866) 293-2047 |

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 <u>N/A</u> | 941-PR <u>N/A</u> | 941-SS <u>N/A</u> | 943 _____ |
| 943-PR <u>N/A</u> | 944 _____ | 944-PR _____ | 945 _____ | 1042 <u>N/A</u> | CT-1 <u>N/A</u> |

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 <u>N/A</u> | 1041 <u>N/A</u> |
| 1042 <u>N/A</u> | 1120 <u>N/A</u> | CT-1 <u>N/A</u> | 990-C <u>N/A</u> | 990-PF <u>N/A</u> | 990-T <u>N/A</u> | |

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 2005 .

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 2005 .

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 |

Limited Power of Attorney And Tax Information Authorization

(In accordance with Internal Revenue Service Revenue Procedures – substitute for Form 8655)

TAXPAYER FEDERAL I.D. NUMBER

1.

:
2. New Federal I.D. Number
3. Seasonal or Intermittent Filer
4. Additional State Authorization Only
5.

FOR REPORTING AGENT USE ONLY
 Company Number

6. TAXPAYER LEGAL NAME (Include spaces, ampersands, and hyphens. Do not enter any other punctuation.): _____

7. DBA NAME (Include spaces, ampersands, and hyphens. Do not enter any other punctuation.): _____

8. LEGAL ADDRESS (As on file with the Internal Revenue Service. Please ensure you show street address, city, state and zip code): _____

STREET ADDRESS _____

CITY, STATE AND ZIP CODE _____

REPORTING AGENT: **Computing Resources, Inc.**
 PO Box 30005 **Phone:** (800) 422-8800 **Fax:** (866) 293-1994
 Reno, Nevada 89520-3005 **Federal EIN:** 88-0146711

Computing Resources, Inc., an Intuit company, is authorized as a designee of the taxpayer to receive copies of notices, correspondence, transcripts, deposit frequency data, or other information with respect to employment tax returns filed and deposits made by the designee. **Note: Do Not Change Taxpayer Address of Record**

If the taxpayer is required to file a return electronically or to submit tax deposit data electronically, Computing Resources, Inc. is required to file the return and submit the deposit data electronically for the taxpayer. If the taxpayer is not required to file or deposit electronically, Computing Resources, Inc. may file or make deposits on their behalf in one of the methods indicated below:

| 9. For Reporting Agent Use Only | | | | | | |
|---------------------------------|---------------|---|----------------------|------|----------------|----------------|
| | | | FEDERAL TAX DEPOSITS | | | |
| Form | Filing Method | | Filing Period | Form | Payment Method | Deposit Period |
| | | | (mm/yyyy) | | | (mm/yyyy) |
| 941 | M | E | | 941 | E | |
| 940 | M | E | (yyyy) | 940 | E | |
| 943 | ■ | ■ | (yyyy) | 943 | E | |
| 945 | ■ | ■ | (yyyy) | 945 | E | |

| 10. STATE FORMS/DEPOSITS | | | |
|--------------------------|-----------------|----------|---------------|
| STATE NAME | STATE ID NUMBER | TAX TYPE | FILING PERIOD |
| | | | (mm/yyyy) |
| | | | |
| | | | |
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The Limited Power of Attorney and Tax Information Authorization revokes all earlier tax filing powers of attorney and tax information authorizations on file with respective tax authorities with respect to the same tax matters and tax periods covered hereby, but has no effect on any other Power of Attorney or authorization.

11. Signature of Taxpayer or Authorized Representative

I understand that this authorization does not absolve me as the taxpayer of the responsibility to ensure that all returns are filed and all taxes are paid on time. Computing Resources, Inc. is hereby appointed Reporting Agent with the authority to sign and file employment tax returns and make deposits electronically, on magnetic media, or on paper, for the above stated taxpayer to Federal, State, and Local jurisdictions. This authorization shall include the appropriate State and Local forms and related deposits, Federal employment tax forms with related deposits as designated above, beginning with the tax period indicated and remaining in effect through subsequent periods until the taxpayer or designee notifies IRS or the appropriate State and Local jurisdictions, that this authorization is terminated or revoked. I authorize the taxing authorities to disclose otherwise confidential information to Computing Resources, Inc. as necessary to discuss or provide filing or account information relating to employment tax returns filed or to be filed and/or deposits made or to be made by Computing Resources, Inc. (including information relating to any penalty resulting from such deposits) as well as deposit requirements. I certify that I have the authority to authorize the disclosure of otherwise confidential tax data on behalf of the taxpayer.

Printed Name (Required)

Title (Required)

Telephone Number

Signature (Required)

Date (Required)



Richard K. Valentine, Director of Tax Operations
 Computing Resources Inc., an Intuit Company

QuickBooks® Assisted Payroll

Payroll Services Agreement

Intuit has, with the cooperation of Computing Resources, Inc., arranged for you to make paycheck direct deposits and/or payroll tax payments, including related tax filings and preparation of W-2s. You may apply for QuickBooks Direct Deposit service, QuickBooks Assisted Payroll service, or both services. In this Agreement, "Service" means whichever service(s) you use. Only the parts of this Agreement relating to your Service apply to you. "Intuit", "we" or "us" means Intuit and its affiliates. This agreement is in addition to your QuickBooks software license and any other agreements for QuickBooks services.

The sign-up fee is due when you first contact us to arrange for the Service, and we may charge your bank account or credit card at that time. The Service will begin after we receive all the information we request and have processed it. Our processing may include reviewing credit reports on your business and its principals. The information you provide must be accurate and complete. Otherwise the tax calculations may be wrong, your taxes and direct deposits may not be paid, and we cannot perform the Service correctly. Intuit will not be liable for any penalty, interest or other liability that results from inaccurate or incomplete information you supply.

You may use the Service only for paycheck direct deposits and/or state and federal payroll tax payments ("Payments") and related tax filings and W-2s. The Service does not include obtaining your access to the Internet for connecting to the Service, nor does it include furnishing advice of deductions or direct deposit to employees. The Service does not include handling items such as wage garnishments, local taxes or taxes not deducted as part of payroll, and is not available to employers with employees in certain states. Optional special processing requests ("Special Processing") may be available as part of the Service for an additional charge. The Service operates only with a compatible version of QuickBooks, so from time to time you may need to install updates or upgrades (or allow Intuit to install them electronically) to continue using the Service. Some updates or upgrades may be provided free or at reduced cost. All users in a multi-user environment must be using licensed copies of the same version of the software.

Using QuickBooks, you initiate electronic withdrawals from your bank account to fund the Payments, although under certain circumstances Intuit may use wire drawdown requests or other funding methods ("Debits"). Debits will also be initiated to pay fees for the Service, for Special Processing, and for adjustments to these various amounts. Debits and Payments are generally called "Transactions" in this Agreement. You authorize Intuit to initiate a Debit to your bank account to collect payroll funds and/or pay the Intuit payroll fees. You further authorize Intuit to reinitiate, or initiate a new Debit to your bank account if any Debit is returned for insufficient funds or uncollected funds.

You send us Transactions over the Internet in an online session. At the end of your session we will confirm that we have received your Transactions, unless there are problems about which you need to contact us. Your Transactions **will not** be processed if you do not receive our confirmation before the session is over. A confirmation does not mean that your Transactions are error-free, and if we later detect errors we may be unable to complete your Transactions. However, we will make reasonable efforts to tell you if we cannot complete your Transactions for this or any other reason. Sessions taking place after certain processing deadlines may be considered to occur on the next business day.

You must send us your Transactions at least two banking days before the date of the payroll. Otherwise, there may be additional charges or your payroll may not be processed. Debits will be charged to Your Account one banking day before the pay date of the employee paychecks to which they relate. After that no interest or earnings will accrue to you. Intuit will hold the money until the Payments are made.

Once your online session is over you cannot change your Transactions. Most Transactions will go through the Automated Clearing House (the "ACH"), and you agree that your Transactions will be governed by the ACH rules. You can learn more about the ACH at www.nacha.org. You warrant to Intuit everything that Intuit must warrant as an ACH Originator, and you accept any liability you or Intuit may incur which is caused by your Transactions. If Intuit tells you that an account number or other information concerning your Transactions has changed, you must use this corrected information in the future to initiate Transactions.

You authorize Intuit to send Transactions, electronically or by any other commercially accepted method, to the appropriate financial institution or taxing authority. You also authorize

and direct the institution which holds your demand deposit account identified when you sign up, or any other account you identify when using the Service in the future ("Your Account"), to charge each Debit to Your Account and pay that amount to Intuit.

You ask Intuit to issue a PIN, password or other security device or information used to initiate Transactions (the "Security Device"). You agree to safeguard the Security Device, and you authorize and direct Intuit and financial institutions to carry out Transactions initiated with the Security Device, no matter who initiated them. We may establish certain security limits on Transactions we will process, such as a maximum number or dollar amount of Transactions. We may change these limits from time to time and may choose not to disclose them.

If a Debit is returned unpaid for any reason, you agree to pay the amount of the Debit immediately upon demand by Intuit, plus interest at the lesser of 18% annually or the maximum rate allowed by law, plus attorney's fees and other costs of collecting the Debit amount as allowed by law. In addition, Intuit may cease processing any further Payments, including tax payments for which we have not received good funds. If we are holding money other than for tax payments, we may apply it to any amount that you owe us. Intuit may also make appropriate reports to credit reporting agencies, financial institutions, tax agencies and law enforcement authorities, and cooperate with them in any resulting investigation or prosecution.

Intuit will not be liable in any way if the Service cannot be performed completely or accurately because of anything not reasonably within our control, including problems with the Internet or inaccurate or incomplete information which you send us. If we make a mistake in performing the Service, our responsibility will be only to make the correct Payment or file the correct report and pay any tax interest or penalty caused by our mistake. In no event will we be liable for any indirect, special or consequential damages, even if we know that they are possible. If these remedies fail of their essential purpose, Intuit's maximum liability will equal the fees you have paid for the Service. If you require higher liability limitations, please contact Intuit to discuss other arrangements.

From time to time we may change these terms governing the Service, including any Special Processing options, the fees in effect for it, and processing requirements such as cutoff times. We will send you current terms, fees and other requirements on request. We will notify you of these changes as required by law. Using the Service after we send notice of changes will be considered your agreement to the changes. Use of the Services may affect some functionality of QuickBooks. Any sales, use or other taxes payable on the Service which we must pay will be collected in the same way your fees are paid. Intuit may also review your use of the Service, your credit status or other factors from time to time, and may terminate the Service after such a review.

For quality assurance, Intuit may monitor or record telephone calls you make to us in connection with the Service. You must keep any payroll, tax or other records you need for reference, even though we may have information about the Transactions in our files.

By signing below, you agree that the Service will operate as described in this Agreement. This Agreement will become effective when it is accepted in California by Intuit. It will be governed by California law applying to agreements made and performed entirely in California, excluding that body of law related to choice or conflict of law. It will stay in effect until we receive written notice from you that it has been terminated, and we have a reasonable opportunity to act on the notice, or until we terminate the Service by notifying you. If you terminate the Service, no fees you have already paid will be refunded.

Additional terms for Direct Deposit service

You represent and warrant to Intuit that (a) each person or entity to whom you send Payments has authorized the Payments and any necessary adjustments to be applied to his, her or its account, (b) at the time any Payment is made you have no actual knowledge that the authorization has been revoked or terminated, and (c) your Payments comply with the laws that apply to them. In case of any reversing entry for a paycheck direct deposit, you will tell the affected person before the entry is sent. You may subscribe to Direct Deposit service only if you are an active subscriber to QuickBooks Payroll services (either Do-It-Yourself or Assisted).

Authorized Signature Required. The signature of a principal or duly authorized officer of the company is required.

Agreement signed on _____ by _____, a
Date Print company name

COMPANY TYPE:

Required: Authorized Signature

If applicable: Second Signature

By: _____
Signature

By: _____
Signature

Name: _____
Print signer's name

Name: _____
Print signer's name

Title: _____
Print title

Title: _____
Print title

Contact Changes

This form is to make changes to your account. Please fill out each section that applies to the changes you are making. Please fax your completed form to the number at the bottom of this page.

Company Information: (must be completed)

Company Legal Name _____ FEIN _____
(Federal Employer ID Number)

Payroll Administrator Change: (Will be the main contact person for your day to day payroll issues and activities. The Payroll Administrator should be someone who actually processes the payroll for your company, who has access to all your payroll information and who can answer questions on the company's behalf regarding details of your company's payroll. Only one Payroll Administrator allowed.)

PAYROLL ADMINISTRATOR _____ Add Change Delete

EMAIL ADDRESS _____ PHONE NUMBER _____ EXT _____

Payroll Contact Change: (Authorized to ask questions about how the payroll service works. No Confidential Information will be given to this person. This person is not allowed to make any account or payroll changes. More than one Contact person allowed.)

PAYROLL CONTACT _____ Add Change Delete

EMAIL ADDRESS _____ PHONE NUMBER _____ EXT _____

PAYROLL CONTACT _____ Add Change Delete

EMAIL ADDRESS _____ PHONE NUMBER _____ EXT _____

PAYROLL CONTACT _____ Add Change Delete

EMAIL ADDRESS _____ PHONE NUMBER _____ EXT _____

General Company Information:

PHONE NUMBER _____ FAX NUMBER _____

This request is only valid with the Primary Principal's signature (the person who signed the Payroll Service Agreement and is authorized to sign contracts). No other signature will be accepted.

PRIMARY PRINCIPAL / PRINTED

PRIMARY PRINCIPAL SIGNATURE

DATE

FAX 1.858.525.7920



Bank Account Changes

INCOMPLETE FORMS WILL DELAY PROCESSING

Current Company Information (must be completed)

ENTITY BANK ACCOUNT CHANGE

COMPANY LEGAL NAME

FEIN(NEW)

(FEDERAL EMPLOYER ID NUMBER)

OLD BANK NAME

OLD BANK ROUTING #

OLD BANK ACCOUNT #

OLD QUICKBOOKS BANK REGISTER NAME
IN CHART OF ACCOUNTS

NEW BANK NAME

NEW BANK ROUTING #

NEW BANK ACCOUNT #

NEW QUICKBOOKS BANK REGISTER NAME
IN CHART OF ACCOUNTS

CHANGE TO BE EFFECTIVE WITH THE CHECKS DATED

PRINCIPAL NAME

I hereby state that I am the Principal of the company for whom this bank account change is requested and hereby authorize QuickBooks Payroll Services to change the bank account used for the company as specified above. I agree to accept any and all liability for this change to my account and accept responsibility to make all changes necessary to ensure the correct and timely processing of payroll during the transition from the old to the new accounts listed above.

PRINCIPAL SIGNATURE _____

DATE _____

INTERNAL USE ONLY

COMPANY ID # _____

CHANGE MADE BY _____

DATE AND TIME OF CHANGE _____

PLEASE NOTE: This message, including any attachments, may include privileged, confidential and/or inside information. Any distribution or use of this communication by anyone other than the intended recipient(s) is strictly prohibited and may be unlawful. If you are not the intended recipient, please notify the sender by replying to this message and then delete it from your system. Thank you.