

Dear Intuit Full Service Payroll Customer:

Thank you for contacting Intuit regarding your new Federal Employer Identification Number. In order for us to complete this work accurately, there is some information we need regarding your new entity.

- ❖ **New Federal Employer Identification Number:** _____
- ❖ **Date the IRS is expecting the 1st Quarterly filing on your new FEIN?** _____
*** (Information Contained on the SS4 Form Provided by the IRS) ** Please provide us a copy ***
- ❖ Please let us know if we should close your old FEIN for payroll purposes. Yes _____ No _____
Doing so will prevent IRS from expecting you to continue to file quarterly payroll tax returns.
Old FEIN _____

Determination of Entity Change Type: The answer to the following questions will provide Intuit with the proper course of action in making the necessary corrections to the wages and payments recorded for each (Old and New) of the Federal Employer Tax Identification numbers and State accounts. If you are not sure about the type of change, be sure to consult the IRS, your state tax agencies or your CPA/legal aid. There are severe consequences for not following the correct path up to and including tax liens and assessed penalties.

Please choose the appropriate Entity Type: (choose only one)

My New Federal Identification Number qualifies as a “Successor Entity”.

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

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 and new business assumes all liability of old business.

My New Federal Identification Number qualifies as a “Non-Successor Entity”.

Common examples of non-successors:

- Sales, mergers or acquisitions with significant organizational change to the business.
- “Split” companies in which the former FEIN remains active.

Other changes to my company:

I have a new bank account to be used for funding payroll transactions.
**** Please provide us with a check, marked “VOID”, from your new account ****

I have a new Company Legal Name: _____

I have a new Company Legal Address: _____

Questions can be directed to EntityChanges@intuit.com. Our fax number is 877.471.2801

Client Responsibilities:

- ✓ Provide Intuit with Proof of your New Federal Identification Number. (Pre-printed tax forms with a barcode, notices or SS4)
- ✓ You are responsible for contacting all of your state withholding and unemployment tax agencies to notify them of your FEIN change. Based on the state's determination, you may be issued a new state agency account number. Intuit cannot complete the reconciliation of payroll filings and payments until you have provided any **new** account numbers to us.
 - *If you do not work with the state agencies to determine if they require you to open new state account numbers, you will receive tax notices and penalties for which you will be responsible.*
- ✓ You will continue to run payroll through your existing Intuit Full Service Payroll account as normal until advised by Intuit to begin using a new account. Appropriate payroll taxes will be moved to the new FEIN as required to support tax filings.
- ✓ Understand that the transferring of tax deposits or filing of amendments may lead to notices from the IRS and State.
 - If you receive notification from any agency indicating a discrepancy, forward to Intuit immediately.
- ✓ This process could also result in an erroneous refund from the IRS or state agencies.
 - Do not cash any refunds prior to contacting Intuit and confirming their validity.
- ✓ Be required to sign new Intuit Legal Documents associated with your new FEIN
- ✓ You will be required to validate a small debit amount and a small credit amount to your bank account if you requested a Bank Account Change.

Intuit Responsibilities:

- ✓ Review your account after this form is received and provide you with a quote for fees based on the work required.
- ✓ We will file all necessary amended tax returns.
- ✓ We will work with each agency to move tax payments to the correct federal and state accounts based on the effective date of your new FEIN.
- ✓ We will set up your new Intuit Full Service Payroll account with all appropriate data and information, if needed, based on your situation.
- ✓ Close any agency accounts that will no longer be used.
- ✓ Work with you and the taxing agencies to resolve any issues resulting from movement of tax funds or filing of amended returns as part of the entity change process.

I acknowledge that I have read and understand this document and agree to the responsibilities of both parties. (This must be signed by a Principal Officer of the business)

Print Name

Title

Principal Officer's Signature

Date

Entity Change Fee Letter

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

Dear Payroll 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. Sign, date, and fax this letter back to 877.471.2801.

If this letter is not returned, we will be unable to process your request.

Important 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.

Authorization

I hereby state that I am an authorized signer of this company, and by signing below I grant permission to debit my account the amount documented in this notice.

Authorized signature _____ Title _____

Print name _____ Date _____

Old Federal Employer ID number _____

New Federal Employer ID number _____