

1. To

Director, Submission Processing  
\_\_\_\_\_ Processing Center

**Instructions**

**Employer or Payer:** Please complete this form and give it to the Agent.

**Agent:** Please attach a letter requesting authority to do either all that is required of the employer for wages you pay on the employer's behalf or all that is required of the payer for requirements of backup withholding. **(See applicable Revenue Procedures 70-6 or 84-33.)** Forward both the letter of request and Form 2678 to the Internal Revenue Service Center Director, Submission Processing where you file your Form 941 returns.

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|---|---|
| 2. Employer's or Payer's Name             | 3. Employer's or Payer's Address (Number and street, city, town or post office, State and ZIP Code) |
| 4. Employer's Identification Number       |   |
| 5. Agent's Name                           | 6. Agent's Address  |
| 7. Agent's Employer Identification Number |   |

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| 8. Effective For (Check the box or boxes that apply)<br><br><input type="checkbox"/> Employment Taxes (Rev. Proc 70-6)<br><input type="checkbox"/> Backup Withholding (Rev. Proc. 84-33) | 9. If Filing under Rev. Proc. 70-6, does this apply to all employees?<br><br><input type="checkbox"/> Yes <input type="checkbox"/> No | 10. Effective Date of Appointment by Employer or Payer |
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| <p>Under Section 3504 of the Internal Revenue Code, please authorize this agent to do all that is required under (Check the one(s) that apply)</p> <input type="checkbox"/> Chapter 21 (FICA)<br><input type="checkbox"/> Chapter 22 (Railroad Retirement)<br><input type="checkbox"/> Chapter 24-<br><input type="checkbox"/> Withholding and/or<br><input type="checkbox"/> Backup Withholding<br><input type="checkbox"/> Chapter 25 (General Provisions) of Subtitle C<br><b>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).</b> <p>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.</p> | Signature of Employer or Payer  | Date |
|  | Title of signing official (Indicate whether the person signing is an owner, partner, member of firm, fiduciary, or a corporate officer) |      |
|  | <b>For Internal Revenue Service Use Only</b>  |      |
| Effective Date Granted by IRS  |   |      |

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## Paperwork Reduction Act Notice

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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

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Ogden, UT 84201

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Philadelphia, PA 19255

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