

Instructions for Form 2678

(December 2023)



Department of the Treasury
Internal Revenue Service

Employer/Payer Appointment of Agent

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 2678 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form2678](https://www.irs.gov/Form2678).

What's New

Forms 940-PR, 941-PR, 941-SS, 943-PR, and 944 (sp) references removed from line 5. Beginning with filings for tax year 2023, former filers of Form 940-PR will instead file Form 940. These filers will also have the option to file the new Spanish-language Form 940 (sp). The new Form 943 (sp) will also similarly replace Form 943-PR, which is being discontinued along with Form 940-PR. Beginning with filings for the first quarter of 2024, former filers of Form 941-SS will instead file Form 941 issued in and for the first quarter of 2024. These filers will also have the option to file the new Spanish-language Form 941 (sp). The new Form 941 (sp) will also similarly replace Form 941-PR, which is being discontinued along with Form 941-SS. Form 940 (sp), 941 (sp), and 943 (sp) will be usable by any employer that prefers their form in Spanish, whether they are located in the United States, Puerto Rico, or one of the other territories.

Where authority is granted for any form, it is also effective for related forms such as the corresponding non-English language form, amended return (for example, Form 941 (sp), 941-X, or 941-X (sp)), or payment voucher. For example, Form 2678 can be used to provide authorization for Form 940 (sp) using the entry spaces for Form 940.

General Instructions

Purpose of Form 2678

Use Form 2678 if you want to:

- Request approval to have an agent file returns and make deposits or payments of Federal Insurance Contributions Act (FICA) taxes, Railroad Retirement Tax Act (RRTA) taxes, income tax withholding (ITW), or backup withholding; or
- Revoke an existing appointment.

Don't use prior versions of Form 2678. All prior versions are obsolete. The IRS will not accept them.

Can Employers Appoint Agents To Report, Deposit, and Pay Federal Unemployment Tax Act (FUTA) Tax?

Generally, employers can't appoint an agent to report, deposit, and pay FUTA tax. However, if you're an employer who receives home care service, you may ask the IRS to

approve an agent to act on your behalf for FUTA tax purposes. Check the box in the footnote in Part 2, line 5.

To appoint an agent to act for FUTA tax purposes, you must also appoint the agent to act for FICA taxes and ITW purposes.

Filing Form 2678

Send Form 2678 to the address for the employer's or payer's location under [Where To File](#), later. We'll send a letter to the employer or payer and to the agent after we've approved the request. For agents of home care service recipients, we'll send the approval letter only to the agent.

The authorization to act as an agent is effective on the date shown in the letter. Until we approve the request, the agent isn't liable for filing any tax returns or making any deposits or payments.

Only one signature is required to revoke an agent's appointment. If an existing appointment is revoked, the IRS can't disclose confidential tax information to anyone other than the employer or payer for periods after the appointment is revoked.

If an agent's appointment is revoked, we'll send both the employer or payer and the agent a letter confirming the revocation. For agents of home care service recipients, we'll send the letter confirming the revocation only to the agent. **The revocation is effective on the date shown in the letter.**

Agent Responsibilities After Appointment

Reporting, Depositing, and Payment Requirements

Agents must follow the procedures for employment taxes in Rev. Proc. 2013-39, 2013-52 I.R.B. 830, available at [IRS.gov/irb/2013-52_IRB#RP-2013-39](https://www.irs.gov/irb/2013-52_IRB#RP-2013-39), and for backup withholding in Rev. Proc. 84-33. Agents for employers who are home care service recipients receiving home care services through a program administered by a federal, state, or local government agency may also use this form. These agents may be referred to as "fiscal/employer agents," "household employer agents," and "home care service recipient agents."

All agents, employers, and payers remain liable for filing all returns and making all tax deposits and payments while this appointment is in effect. If an agent contracts 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 tax deposits or payments and the third party fails to do so, the agent, employer, and payer remain liable.

Filing Schedule R (Form 940) and Schedule R (Form 941)

An agent for a home care service recipient that files an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, and file it with the aggregate Form 940.

An agent who files an aggregate Form 941, Employer's QUARTERLY Federal Tax Return, must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, and file it with the aggregate Form 941.

Where To File

Mailing Addresses for Form 2678

If you're in . . .	Without a payment . . .
Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201
If the location of your legal residence, principal place of business, office, or agency is not listed	Department of the Treasury Internal Revenue Service Ogden, UT 84201
EXCEPTION for tax-exempt organizations; federal, state, and local governments; and Indian tribal governments, regardless of your location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046

Specific Instructions

Part 1: Why You're Filing This Form

In Part 1, you'll check a box to indicate why you're filing Form 2678.

- If you're an employer or payer and you want to appoint an agent, check the box that says, "You want to **appoint** an agent for tax reporting, depositing, and paying."
- If you're an employer, payer, or agent and you want to revoke an existing appointment, check the box that says, "You want to **revoke** an existing appointment."

Part 2: Employer or Payer Information

- If you're an employer or payer, enter your employer identification number (EIN), name, trade name, and address.
- If you're an agent revoking an existing appointment, enter the EIN, name, trade name, and address of the employer or payer for whom you've been authorized to act. The employer's or payer's signature isn't required.

On line 5, check the boxes for all forms for which you want to:

- Request approval to appoint an agent to file on your behalf, or
- Revoke an agent's existing appointment.

If you're only appointing an agent for some employees, payees, or payments, check the box under *For SOME employees/payees/payments*.

Example 1. You're an employer. You appoint an agent to file returns and deposit FICA taxes and ITW for biweekly wage payments that you paid to your employees. However, you make bonus wage payments directly to your employees, not through the agent. You should report the bonus payments on a return filed using your EIN.

Example 2. You're an employer. You appoint an agent to file returns and deposit FICA taxes and ITW for biweekly wage payments that you paid to your employees. However, you make biweekly wage payments directly to your company's executives. You should report the wage payments to the executives on a return filed using your EIN.

If you're an employer or payer and you're requesting authorization to appoint an agent, sign and date Form 2678 in Part 2. Then give the form to the agent to complete and sign Part 3.

If you're an employer or payer and you want to revoke an existing appointment, sign and date Form 2678 in Part 2. Complete Part 3. Then send the form to the address for your location under [Where To File](#), earlier.

Part 3: Agent Information

- If you're an employer or payer and you're requesting authorization to appoint an agent, have the agent complete and sign Part 3.
- If you're an employer or payer and you want to revoke an existing appointment, complete Part 3. The agent's signature isn't required. Then send the form to the address for your location under [Where To File](#), earlier.
- If you want to accept an appointment as an agent or you're an agent who wants to revoke an existing appointment, complete Part 3 with your information. Then sign and date the form where indicated. Send the form to the address for the employer's or payer's location under [Where To File](#), earlier.

Note. If an agent is a corporate officer, partner, or tax matters partner, the agent must have the authority to execute this appointment of agent.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 2678 to carry out the Internal Revenue laws of the United States. The principal purpose of this information is to permit you to appoint an agent to act on your behalf. You do not have to appoint an agent; however, if you choose to appoint an agent, you must provide the information requested on Form 2678. Our authority to collect this information is section 3504. Section 6109 requires you and the agent to provide your identification numbers. Failure to provide this information could delay or prevent processing your appointment of agent. Intentionally providing false information could subject you and the agent to penalties.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on this form to others as described

in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 2678 will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	1 hr., 5 min.
Learning about the law or the form	54 min.
Preparing and sending the form to the IRS	13 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 2678 simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Don't** send Form 2678 to this address. Instead, see [Where To File](#), earlier.
