CLIENT ACCOUNT AGREEMENT AND AUTHORIZATION TO DEBIT/CREDIT

CLIENT NAME _____ BRANCH _____CO. CODE _____

By signing below (including an electronic signature in the case of an Internet user), CLIENT agrees to one of the debit methods listed below for the collection of one or more of the following: (1) payroll tax obligations related to ADP's Tax Filing Services, (2) payroll obligations related to ADP's Total Pay, FSDD and/or ADPCheck Services, (3) applicable deferrals of compensation, participant loan repayment and employer matching or other contributions under any Plan (if CLIENT receives 401(k) Services) and/or (4) amounts for the applicable fees for the ADP Services. Such debits will be initiated by ADP, Inc. ("ADP") out of CLIENT's applicable account specified below (the "DDA Account") at the financial institution specified below ("BANK").

DEBIT METHOD (Check applicable box) **The ACH method will be used to collect all service fees.**

☐ ACH or PRE-AUTHORIZED DRAFT BANK is authorized to charge the DDA ACCOUNT in accordance with the ACH provisions of this Agreement. **Note: Client electing ACH or PRE-AUTHORIZED DRAFT may be contacted by an ADP representative to make arrangements for a wire transfer of funds for impounds exceeding the established dollar limit for processing by ACH or PRE-AUTHORIZED DRAFT. Such dollar limit shall be determined by ADP in its sole discretion.**

☐ REVERSE WIRE (Over ACH Dollar Limit) In the event a single impound exceeds the established threshold for ACH processing, Client agrees that ADP may initiate a request for a wire transfer of funds from the DDA Account in accordance with the Reverse Wire provisions on the back of this Agreement.

BANK INFORMATION: *(US Banks Only)* ***(FSDD & ADPCheck funds must be debited from the same account)**

[ ] Payroll Taxes [ ] Fees for Services [ ] TotalPay [ ] FSDD* [ ] ADPCheck* [ ] Other _____	
Bank Transit/ABA #	Bank Account (DDA) #
Bank Name	
Bank Address	

COMPLETE THIS SECTION ONLY IF FSDD, ADPCHECK, OR TOTALPAY IS INDICATED ABOVE:

Federal ID#

Est. No. of Employees:	Est. Net Payroll:	FSDD Start Date:	ADPCheck Start Date:	
ADPCheck Partner Bank		State (Primary State in Which checks Will be Cashed):		

For payments from Client's bank account (including ACH debit entries), ADP may initiate debit entries to Client's checking account or other account indicated above. Client acknowledges that the origination of ACH transactions to or from Client's account(s) must comply with the provisions of U.S. law.

1. Authorization. Client hereby authorizes ADP to obtain payment of amounts for the Services and other account charges by debiting Client's checking account or other account referenced above. The amounts of such payments shall be the amounts set forth on statements provided to or made available to Client by ADP (unless Client and ADP otherwise agree). This authorization will remain in effect so long as Client is an ADP client and this authorization has not been terminated.

2. Billing ADP may debit CLIENT's checking or other account after ADP issues a statement to CLIENT, or as otherwise agreed upon, and at such other times as CLIENT may deem appropriate in connection with ADP's performance of the Services. Until ADP notifies CLIENT that payment will be made pursuant to this Agreement, CLIENT must continue to make payments by other means. ADP may obtain payments based on its estimates of the necessary funds, the statements it prepares, and by other means ADP deems appropriate. ADP's only responsibility is to correct an error after CLIENT notifies ADP of an error in the CLIENT's statements.

3. Termination. To revoke this authorization, Client must notify ADP in writing at the following address at least ten days in advance of the time when the next succeeding payment from Client is due:

ADP Payroll
5800 Windward Parkway
MS # MSB 301
Alpharetta, GA 30005

CLIENT understands that ADP reserves the right to terminate this Agreement without notice. **CLIENT may revoke this authorization only by notifying ADP in the manner specified above.**

In consideration of BANK's compliance with this authorization, CLIENT agrees that BANK's treatment of any charge, and BANK's rights with respect thereto, shall be the same as if the charge were initiated personally by CLIENT, and that if any charge is dishonored, whether with or without cause, BANK shall be under no liability whatsoever. **In addition, CLIENT authorizes ADP to credit the DDA ACCOUNT when necessary, at ADP's sole discretion, for any refund or credit amount due CLIENT.**

In the event of any conflict between the terms and conditions of this Agreement and the ADP terms and conditions accepted by Client in a separate writing, this Agreement shall control.

This authorization shall remain in effect unless and until revoked in writing by CLIENT or an authorized representative of CLIENT, and until BANK and ADP have each received such notice and have had reasonable time to act upon such notice.

CLIENT Signature: _____ Date: _____

CLIENT Representative Name & Title: _____

(2/2008)   *(Must be an authorized signatory on the bank accounts listed above)*

OMB No. 1545-1058

Tax Filing Service

Reporting Agent Authorization
(State Limited Power of Attorney & Tax Information Authorization)
(In accordance with Internal Revenue Service Revenue Procedures)

1 Co/Code	**2** Branch	**3** Federal ID Number
		-

4 If you are a seasonal employer, check here . . . . ☐

5 TAXPAYER LEGAL NAME (Use all capital letters. Include spaces, ampersands, and hyphens. Do not enter any other punctuation.)

6 DBA NAME (Use all capital letters. Include spaces, ampersands, and hyphens. Do not enter any other punctuation.)

7

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

REPORTING AGENT: ADP Tax Services, 400 Covina Boulevard, San Dimas, CA 91773, ID # 22-3006057, 800/235-7212

ADP 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. ADP is authorized as a designee of the taxpayer to receive notices, correspondence, transcripts, deposit frequency data, or other information with respect to employment tax returns filed and deposits made by the designee.

This authorization shall include the appropriate state and local forms and the following federal forms, beginning with the tax period indicated and remaining in effect through subsequent periods until the taxpayer or designee notifies the IRS that this authorization is terminated or revoked. If the taxpayer is required to file a return electronically or to submit federal tax deposit data electronically, ADP 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, ADP may file or make deposits on the taxpayer's behalf in one of the filing methods: electronic, magnetic media, or paper.

Authorization of Reporting Agent to Sign and File Returns

8 Use the entry lines below to indicate the tax return(s) to be filed by the Reporting Agent. Enter the beginning year for annual tax returns or beginning quarter for 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 N/A	941-PR N/A	941-SS N/A	943 N/A
Tax Year	Qtr / Yr	Tax Year	Qtr / Yr	Qtr / Yr	Tax Year

943-PR N/A	944 _____	944-PR N/A	945 N/A
Tax Year	Tax Year	Tax Year	Tax Year

Authorization of Reporting Agent to Make Deposits and Payments

9 Use the entry lines below to enter the starting date (the first month and year) for 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 N/A	944 ___/___	945 N/A
Mo / Yr	Mo / Yr	Mo / Yr	Mo / Yr	Mo / Yr

Disclosure of Information to Reporting Agent

10a Check here to authorize the Reporting Agent to receive or request duplicate copies of tax information, notices, and other communications from the IRS related to the authorization granted on Line 8 and/or Line 9 . . . . ☒

10b 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

11 The Reporting Agent is authorized to exchange otherwise confidential taxpayer information with the IRS, including responding to certain IRS notices relating to the Form W-2/1099 series information returns. This authority is effective for calendar years beginning:

W-2 _____	1099 N/A
Tax Year	Tax Year

Authorization Agreement	**12 Signature of Taxpayer or Authorized Representative**
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 8 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 9 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 8 and/or Line 9 including disclosure required to process Form 8655. Disclosure authority is effective upon signature of the 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.	I certify that I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer. Name (Required) Title Signature (Required) Date (Required)

For Privacy Act and Paperwork Reduction Act notice, see attached.

TX-6931 Revised: 01/05/2006
UZA

INSTRUCTIONS: Only one Limited Power of Attorney (LPOA) per federal ID number is required. Do not submit multiple LPOAs for a federal ID number. However, if the taxpayer uses more than one federal ID number, a separate LPOA must be submitted for each.

1. **Company Code:** Enter the client's three-or four-character company code.

2. **Branch:** Enter the client's two-character region branch code.

3. **Federal ID Number:** Enter the nine-digit Employer Identification Number (EIN) issued by the IRS to each employer. The number provided by the client must be verified against one of the following sources, in order of priority: 1) Form 941original or copy with pre-printed name and address; 2) CP129, EFTPS "Mandate Letter"; 3) CP575 Verification of an EIN; 4) Internet SS-4 IRS screen print of issued EIN; 5) CP148 Notice of Name and/or Address change; 6) CP136 or 137, Frequency Notification; 7) Pre-printed Form 9779, Business Enrollment Form (for EFTPS); 8) FTD Coupon, (Form 8109), or FTD Address Change (Form 8109C) with a revision date of 01-94 or later.

4. **Seasonal Employer:** Mark this box if this client is a seasonal employer. (Seasonal is defined as less than four 941s per year.)

5. **Taxpayer Legal Name:** Enter the client's legal name in ALL CAPITAL LETTERS. This must match the name on the IRS file. The first name line on an IRS source document listed in #3 above must be entered on the LPOA form. Only the first 35 characters of the first name line are used. Include spaces, ampersands, and hyphens; do not include other punctuation such as slashes, commas, or periods. Do not use the word <u>THE</u> as the first word unless it is followed by only one other word. Include legal/formal suffixes with individual names (MD, PHD, CPA, JR, SR, III, etc.), but *do not* include general/informal titles such as owner, accountant, attorney, etc. See examples below.

6. **DBA Name:** Enter the taxpayer's Doing Business As (DBA) or Trading As (TA) name, if one is used. Follow the same instructions as shown in #5 above, and see examples below. *Do not* enter <u>DBA</u> or <u>TA</u> on this line; show the *name only*.

Master's Plumbing and Air Conditioning Service

| M | A | S | T | E | R | S | | P | L | U | M | B | I | N | G | | A | N | D | | A | I | R | | C | O | N | D | I | T | I | O | N | I |

A&J Construction Co.

| A | & | J | | C | O | N | S | T | R | U | C | T | I | O | N | | C | O | | | | | | | | | | | | | | | | |

Sandra J. White, MD
Family Health Care

| S | A | N | D | R | A | | J | | W | H | I | T | E | | M | D | | | | | | | | | | | | | | | | | | |

Mary Smith-Bennett, Owner
DBA Mary's Bike Shop

| M | A | R | Y | | S | M | I | T | H | – | B | E | N | N | E | T | T | | | | | | | | | | | | | | | | | |

Murphy/Mason Realty, Inc.

| M | U | R | P | H | Y | | M | A | S | O | N | | R | E | A | L | T | Y | | I | N | C | | | | | | | | | | | | |

The Linden Co.

| L | I | N | D | E | N | | C | O | | | | | | | | | | | | | | | | | | | | | | | | | | |

The Linden

| T | H | E | | L | I | N | D | E | N | | | | | | | | | | | | | | | | | | | | | | | | | |

7. **Address:** Enter client's primary business location.

8. **Authorization of Reporting Agent to Sign and File Returns:** For 940, 940-PR, 943, 943-PR, 944, 944-PR, and 945, enter the first tax year (2006, 2007, etc.) ADP will start the annual filing. For forms 941, 941-PR and 941-SS, enter the quarter and year (4/05, 1/06, etc.) ADP will file this return for the first time.

9. **Authorization of Reporting Agent to Make Deposits and Payments:** For deposits, enter the first month of the quarter and year (1/06, 4/06, 7/06, and 10/06) ADP will make any deposit, regardless of the tax type provided.

10a. **Disclosure of Information to Reporting Agent:** These premarked boxes will allow ADP to receive a copy of notices and other communication
10b. from the IRS related to the authorization granted on Line 8 and/or Line 9.

11. **Form W-2 Series or Form 1099 Series Disclosure Authorization:** For W-2/1099, enter the first year ADP is authorized to discuss the W-2/1099 information with the IRS. (This includes Form 1099R and Form 1099-MISC)

12. **Signature of Taxpayer or Authorized Representative:** After reading the Authorization Agreement, an officer of the company must enter his/her name and title as appropriate and then sign and date the LPOA. (The sole proprietor of a business or the member of a partnership will not have a title to show here.) *The name, signature, and date must be entered.*

Federal Forms

940	Employer's Annual Federal Unemployment (FUTA)
940-PR	Employer's Annual Federal Unemployment (FUTA) – Puerto Rico
*941	Employer's Quarterly Federal Tax Return
941-SS	Employer's Quarterly Federal Tax Return for American Samoa, Guam, Northern Mariana, and Virgin Islands
943	Employer's Annual Federal Tax Return for Agricultural Employees
943-PR	Employer's Annual Federal Tax Return for Agricultural Employees – Puerto Rico
*944	Employer's Annual Federal Tax Return
*944-PR	Employer's Annual Federal Tax Return – Puerto Rico
945	Employer's Quarterly Federal Tax Return for NW2 Employees

*Recommend marking both 941 and 944 for new and small employers.

CHECK SIGNATURE AUTHORIZATION

run SM *POWERED BY* ADP

DATE: _____

COMPANY CODE _____   COMPANY NAME _____

PLEASE ENTER **ALL** THE COMPANY CODES FOR WHICH THIS SIGNATURE FACSIMILE IS TO BE USED:

_____ _____ _____ _____ _____ _____ _____ _____

☐ NEW - 1ST PROCESSING DATE _____   ☐ CHANGE   ☐ TRANSFER

☐ ADPCheck   Please check for ADPCheck only (The client's signature will appear with the ADP Authorized Signature)

CHECK STUFFING   ☐ YES

COMPLETE THE CHECK SIGNATURE AUTHORIZATION AS FOLLOWS:

> THE SECTION BELOW SHOULD BE FILLED OUT BY THE PERSON(S) WHOSE NAME IS TO APPEAR ON YOUR COMPANIES' CHECKS. BY SIGNING BELOW, EACH SUCH PERSON HEREBY AUTHORIZES ADP TO SIGN THE COMPANIES' CHECKS USING FACSIMILES OF THE SIGNATURES BELOW AND CERTIFIES THAT IT IS AN AUTHORIZED SIGNATORY OF THE COMPANIES.

A. PLEASE PRINT THE CHECK SIGNER'S NAME CLEARLY IN THE SPACE PROVIDED (BELOW #1).

B. **PLEASE USE A DARK BLACK INK PEN (FELT TIP FINE LINE OR LIQUID INK IS PREFERABLE).** DO NOT USE BLUE INK. PLEASE SIGN ALL THREE (3) SIGNATURE AREAS (BELOW #2). USE THE THREE BLOCKS TO THE LEFT FOR ONE LINE SIGNATURES OR THE THREE BLOCKS TO THE RIGHT FOR TWO LINE SIGNATURES. SIGNATURES MUST BE **WITHIN** THE BLOCK MARGINS. ANY PART OF THE SIGNATURE OUTSIDE THE SIGNATURE BLOCK WILL CAUSE THAT SIGNATURE TO BE UNACCEPTABLE.

- EXTRA TEXT UNDER 1ST SIGNATURE LINE (i.e. Title) _____
- EXTRA TEXT UNDER 2ND SIGNATURE LINE (i.e. Title) _____

- -

1. PRINTED NAME(S): _____   _____

2. SIGNED NAME(S):
   (FOR ONE LINE SIGNATURE)   (FOR TWO LINE SIGNATURES)

(EXAMPLE)   (EXAMPLE)

Your Signature   *Jane Doe*
                                               John Doe

YOUR ADP REPRESENTATIVE WILL INFORM YOU OF THE DATE WHEN CHECK SIGNING WILL BECOME EFFECTIVE.

7322RUN (4/08)