

January 12, 2023 (Agenda)

Local Agency Formation Commission
105 East Anapamu Street
Santa Barbara CA 93101

**Report on W-2 or Contractor 1099 for Commissioners and
Authorize a Professional Services Agreement for Payroll Services**

RECOMMENDATION

It is recommended that the Commission receive a report, give direction on whether LAFCO must have an Internal Revenue Service (“IRS”) Form W-2 or Form 1099 issued to Commission, delegate authority to Executive Officer to sign Professional Service Agreement with Payroll Vault to provide Payroll Services for salaried employees consistent to the terms set forth in the Payroll Vault proposal dated December 16, 2022, for a cost of \$101.00 per pay period; set up fee of \$99.00 and other miscellaneous fees for issuing W-2's.

DISCUSSION

This item was continued from the December 8, 2022, Commission meeting. Staff was directed to further research whether Commissions are required to be issued an Internal Revenue Service (“IRS”) Form W-2 for LAFCO stipends (i.e., income should be reported on a W-2 with income and payroll taxes withheld accordingly).

Staff has determined the IRS interprets the definition of “employee” in 26 U.S.C. section 3401(c) to include any “officer, employee, or elected official” of state or local government. Therefore, Commissioners should be issued a W-2 Form for income received. A link to an IRS Guidance document is set forth below the signature block of this report.

Payroll Vault would provide salaried employees payroll services starting in 2023. These costs are outlined in **Attachment A**. Payroll Vault would supplement payroll service in

addition to maintaining ADP for all Commissioners Stipends. Staff will process both payroll function simultanouely. What that would mean is ADP would continue to file taxes under the 698 ID series and Payroll Vault would file taxes under the 749 ID series.

Attachments

Attachment A – Proposal from Payroll Services by Payroll Vault, dated December 16, 2022

Please contact the LAFCO office if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "M. Prater".

Mike Prater
Executive Officer

Link to Internal Revenue Service Guidance Document

<https://www.irs.gov/government-entities/federal-state-local-governments/tax-withholding-for-government-workers>



Prospective Client Questionnaire

For internal use only.

Company Information

Company Name Santa Barbara LAFCO	DBA Name
Street Address 105 East Anapamu Rm 407	City, State Zip Code Santa Barbara, CA 93101
Number of States 1	Number of Work Locations 1

Contact Information

Initial Contact Date 12/12/22	How did you hear about us? <input checked="" type="radio"/> Referred By: _____ <input type="radio"/> Other: _____	
Contact Title Executive Officer		
Contact Name Mike Prater		Email Address lafco@sblafco.org
Business Phone (805) 568-3391	Mobile Phone	Fax

Current Payroll Process

Current Payroll Provider	Number of Employees Hourly _____ Salary 2 Contractor _____	
Payroll Frequency <input type="radio"/> Weekly <input type="radio"/> Bi-weekly <input type="radio"/> Semi-monthly <input checked="" type="radio"/> Monthly	Pay Date Friday following pay period	Pay Period EOM (beg in 2023)
Tracking and Reporting Time Process	Pay Methods: <input type="radio"/> Paper Checks <input type="radio"/> Direct Deposit <input type="radio"/> Pay Cards	Current Technologies: <input type="radio"/> Client Web Portal <input type="radio"/> Employee Web Portal <input type="radio"/> Mobile App
Additional Services: <input type="radio"/> Labor Posters <input type="radio"/> Automated Timekeeping <input type="radio"/> OHR Support <input type="radio"/> Workers Comp Insurance <input type="radio"/> Garnishment <input type="radio"/> Health Insurance <input type="radio"/> Sales Tax <input type="radio"/> Credit Card Processing <input type="radio"/> 401K/IRA <input type="radio"/> 401K/IRA Reporting		

Opportunities

Projected 1st Pay Date 01/31/23	<input checked="" type="radio"/> Before <input type="radio"/> After	Vault Package <input type="radio"/> Custom <input checked="" type="radio"/> Professional <input type="radio"/> Executive	Quote Per Payroll:
Reporting Time: <input checked="" type="checkbox"/> Online Portal <input type="checkbox"/> Email <input type="checkbox"/> Fax <input checked="" type="checkbox"/> Excel or .CSV File	Pay Methods: <input type="checkbox"/> Paper Checks <input checked="" type="checkbox"/> Direct Deposit <input type="checkbox"/> Pay Cards	Technologies: <input type="checkbox"/> Online Reports <input type="checkbox"/> Online Pay Stubs & W2s <input type="checkbox"/> Email Reports & Stubs <input type="checkbox"/> Paper Stubs <input type="checkbox"/> Mobile App	Additional Services: <input type="checkbox"/> Labor Posters <input type="checkbox"/> Automated Timekeeping <input type="checkbox"/> OHR Support <input type="checkbox"/> Workers Comp Insurance <input type="checkbox"/> Garnishment <input type="checkbox"/> Credit Card Processing <input type="checkbox"/> Sales Tax <input type="checkbox"/> Health Insurance <input type="checkbox"/> 401K/IRA <input type="checkbox"/> 401K/IRA Reporting <input type="checkbox"/> Quickbooks Mapping <input type="checkbox"/> Accruals Tracking

Notes

What is most important to you in a payroll service? _____

What would it mean to you personally if we could implement the payroll system you're looking for? _____

Issues to address? _____

Proposal Due _____

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Client Information Form

For internal use only.

Owner Information

Primary Owner Title Executive Officer		SSN 553-87-0836	
First Name Mike	Last Name Prater	Middle Initial S	
Address 105 E. Anapamu Street	City Santa Barbara	State CA	Zip Code 93101

Secondary Owner Title		SSN	
First Name	Last Name	Middle Initial	
Address	City	State	Zip Code

Business Mailing Address

Address 105 E. Anapamu Street Rm 407	City, State Zip Code Santa Barbara, CA 93101
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Business Registrations

Will Payroll Vault apply for ID's on client's behalf Yes No

Company FEIN	
State Unemployment Number	Unemployment Rate
State Withholding Number	
Local Account Number	Locality Name

Accountant

Company Name N/A	Contact Name N/A
Phone	Email lafco@sblafco.org

Banking Information

Bank Name	
Bank Address City, State Zip Code	
Name of Depositor as shown on bank records	
Routing Number	Account Number

Entity Information

Entity Type <input checked="" type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Corporation <input type="radio"/> S-Corp <input type="radio"/> OLLC <input type="radio"/> O501(c)(3) Nonprofit					NAICS Code
If LLC, How have you elected your business be taxed with the IRS <input type="radio"/> Sole Proprietor/Partnership <input type="radio"/> Corporation					
Do you have multiple business locations? <input type="radio"/> Yes <input checked="" type="radio"/> No			Do you have a mobile workforce? <input type="radio"/> Yes <input checked="" type="radio"/> No		
Have you issued any year to date wages? <input type="radio"/> Yes <input checked="" type="radio"/> No			Is your business exempt from any taxes? <input type="radio"/> Yes <input checked="" type="radio"/> No		

Reporting Agent

Company Name Payroll Vault Franchising LLC		
Address 1860 W Littleton Blvd		City, State Zip Code Littleton, CO 80120
FEIN 46-0697348	PTIN	CAF Number

Reporting Agent Contact

Contact Title Payroll Agent		
Contact Name Harris, Sara		
Phone Number 303-763-1853	Fax 303-763-1853	Email Address sara.harris@payrollvault.com

8655 Authorization

940 2023	941 2023/01	943 2023	944 2023	945 2023
Check here if the reporting agent also wants to receive copies of notices from the IRS. <input checked="" type="checkbox"/>				
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. <input checked="" type="checkbox"/>				

State/Local Authorization

Power of Attorney Start Date 01/01/22	Power of Attorney End Date 12/31/31
Check here for Power of Attorney Authorization. <input checked="" type="radio"/> -OR- Check here for Tax Information Authorization. <input type="radio"/>	
Authorization for All Tax Years. <input checked="" type="radio"/> -OR- Authorization for Specific Tax Years: _____ <input type="radio"/>	
Check all tax matters you would like to give authorization for: <input checked="" type="checkbox"/> State Unemployment Tax <input checked="" type="checkbox"/> Withholding Income Tax <input checked="" type="checkbox"/> Applicable Local Taxes <input type="checkbox"/> State Sales Tax <input type="checkbox"/> Other _____	

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CLIENT SERVICE AGREEMENT

Legal Business Name: Santa Barbara LAFCO Contact: Mike Prater
 Trade Name (DBA): _____ Email: lafco@sblafco.org
 Address: 105 East Anapamu Rm 407 Phone: (805) 568-3391 Fax: _____
 City, State, Zip Code: Santa Barbara, CA 93101 Other: _____

Client Customizations

Payroll Frequency: Weekly Bi-weekly Semi-monthly Monthly
 Pay Period: EOM (beg in 2023) Pay Day: Friday following pay period
 Apply for State IDs? Yes No
 First Payroll Run: 01/31/23 Before After
 Portals: Client Payee
 Pay-As-You-Go Workers' Comp Background Screening

		Vault Packages		
		Custom	Professional	WorkForce
Business payroll services New hire reporting Payee checks Standard online reports One state & local tax filing Federal tax filing Direct deposit Fax or email submission of payroll data Check pickup or delivery via USPS		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Pay cards Remote payroll entry Employee self-service portal Mobile apps		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Retirement plan reporting/check printing Accruable benefits tracking Specialized reporting QB mapping		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
WorkForce Services	Labor Law Poster Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accountant Access	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	HR Support Center	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	HR OnDemand Support	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	HR Complete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Employee Onboarding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Geofencing/ Mobile T/K		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes: _____

Special Promotions: _____

Free Payroll¹ Referred By: _____

Additional Charges:

Additional State - \$ _____ /Payroll
 Additional Local - \$ _____ /Payroll

Check Fee: \$ 5.00 x 2 Payees: 10.00
 Time & Attendance: \$ _____ X _____ Payees: _____
Estimated Cost Per Payroll: \$ 101.00

Quarterly Processing - \$ 75.00 (\$ _____ /Additional State)
 Estimated Cost/Payroll - Bundled \$ _____
 Annual Employee Updates - \$ 8.95 New Hire or W2
 Initial Setup Fee \$ 99.00
 Apply for FEIN# (\$75) Apply for CA State W/holding# (\$75)

See the Additional Terms and Provisions that are incorporated here and which bind the Client.
 Either party may terminate upon 30 days prior written notice. The services detailed above are to be performed subject to the terms and conditions on page 2. In witness whereof, and intending to be legally bound hereby, the undersigned has executed this document on the date below.

¹One free payroll processing up to \$100.00 value.

FEES: All fees subject to change without notice. Dated: _____ By: _____ (Client Signature)

Additional fees may apply. Dated: _____ By: _____ (Payroll Vault Signature)

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By filling out the information below, you are granting permission to Payroll Vault to have contact with your accountant/tax preparer/CPA.

Third Party Authorization: Accountant/Tax Preparer/CPA Information

Name: N/A Phone: _____
 Company: N/A Email: lafco@sblafco.org

ADDITIONAL TERMS AND PROVISIONS

1. **TERM** – This Client Payroll Service Agreement (“Agreement”) shall be on a month-to-month basis with thirty days advance written notice to terminate.
2. **INITIAL SETUP FEE** – If Initial Setup Fees is waived and client terminates service within the first 90 days, a \$10.00 per employee setup fee will be charged as an early termination fee with a minimum charge of \$150.00.
3. **PAYROLL VAULT** – This Client Payroll Service Agreement is with Client and the local Payroll Vault franchise office that signs and represents this Client Payroll Service Agreement. There is no other service or legal obligation with Client and Payroll Vault Franchising LLC, (“Franchisor”), or any other Payroll Vault franchise office.
4. **PAYMENT** – Fees, including any applicable state taxes or fees, shall be due and collected via ACH at the time services are provided.
5. **CHECK FEE** – Will be assessed for each direct deposit transaction, pay card transaction, paper check, garnishment, child support, 1099 payments, and any other payment made by Payroll Vault on client’s, employee’s, or contractor’s behalf, excluding tax payments.
6. **REFERRAL AWARDS** – Any referral discounts received for a “Free Payroll” shall be limited to \$100.00.
7. **REPORTING & INFORMATION COLLECTION** – Client and Payroll Vault understand Payroll Services are time sensitive and require a commitment to report AND complete the work timely. It is our policy that all information be reported to Payroll Vault by 2pm local time at least 48 hours prior to our commitment to complete the work unless otherwise arranged. A minimum late reporting fee of \$50.00 along with appropriate “rush” fee may apply if less than 48 hours is given to complete the agreed upon payroll services. _____ (client initials)
8. **NSF & RETURNED ITEMS** – Any ACH items or PAYMENTS payable to Payroll Vault that are returned due to insufficient funds (NSF) shall be subject to ACH Agreement fees and due immediately via wire or cashier’s check to continue current and future payroll services. If NSF funds are not received, Payroll Vault is authorized to hold and/or reallocate any tax payments or other payroll related payments. Any NSF or Returned Item may result in termination of the Agreement by Payroll Vault immediately. _____ (client initials)
9. **RECORDS and CLIENT RESPONSIBILITIES** – Client will receive complete payroll reports as well as copies of all checks or stubs created for clients’ payees, “Records” with each payroll processed. Client will consistently review Records for accuracy and alert Payroll Vault immediately should they find a discrepancy that would require correction. Timely client reporting of a discrepancy that would require correction will be within 30 days from when original Record was created. Payroll Vault is not responsible for discrepancy that would require correction in the payroll or Records due to Client’s decision to not review all payroll Records or timely reporting of a discrepancy. _____ (client initials)
10. **OVERTIME** – Payroll Vault and the Payroll Vault Staff are not responsible for calculating or determining any employees overtime hours.
11. **HUMAN RESOURCES & EMPLOYMENT LAWS** – Payroll Vault and the Payroll Vault Staff will not advise Client regarding Employment Laws or any strategies in managing s. Payroll Vault and the Payroll Vault Staff will not advise Client with regards to specific classification between employees and contractors. Payroll Vault may offer auxiliary Human Resource service options and agreements with third party service providers and consultants.
12. **ATTORNEY’S FEES** – Client shall pay upon demand to Payroll Vault, all costs and expenses (including reasonable attorney’s fees, court costs, and expert witness fees) which may be incurred by Payroll Vault, in the enforcement of this Agreement, the disbursement of funds in accordance with the terms of this Agreement which later may be reversed, or dishonored, and the collection of the indebtedness evidenced hereby. Alternatives to litigation such as mediation will be considered first in any disputes over this Client Payroll Service Agreement.
13. **WAIVERS** – Client hereby waives demand, protest, and notice of protest and nonpayment in connection with the delivery, acceptance, performance or enforcement of this Agreement. Any failure of Payroll Vault, to exercise any right hereunder shall not be construed as a waiver of the right to exercise the same or any other right at any other time or times. The waiver by Payroll Vault, of a breach or default of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach or violation thereof.
14. **GOVERNING LAWS** – This Agreement shall be construed and governed by the laws of the State of CALIFORNIA. The provisions of this Agreement are severable and the invalidity or unenforceability of any provision shall not alter or impair the remaining provisions of this Agreement. No modification hereof shall be binding or enforceable unless in writing and signed by Client & Payroll Vault. This Agreement shall inure to the benefit of Payroll Vault and its successors and assigns.
15. **LATE PAYMENTS** – A finance charge shall accrue on all fees or outstanding NSF and Returned Items, which are not received by the last day of the month due. The finance charge shall be an annual percentage rate of 18% (eighteen) percent calculated at a periodic monthly rate of 1.5% of the unpaid balance, including interest, at the end of each month. Client agrees to pay interest as stated and costs together with Attorney’s fees and costs actually incurred for collection of any unpaid fees or outstanding NSF and Returned Items.
16. **MINIMUM PAYMENT** – Any client who doesn’t run at least monthly will either incur a minimum monthly charge or be charged a flat fee of \$95 at the time of quarterly processing. The Payment will be withdrawn from Client’s account in the same manner as are other fees and payroll costs.
17. **TAX ID NUMBERS** – Obtaining any and all tax identification numbers is the responsibility of the client unless otherwise noted. The client understands the delay in providing these numbers to Payroll Vault could lead to tax penalties and interest for which the client is responsible.
18. **DOCUMENTATION AND ENCRYPTION** – Any original source documents shall remain the property of the client and returned. All Payroll Vault work papers shall remain the property of Payroll Vault. Confidentiality of client’s records shall be in accordance with general business principles and applicable laws. Client is to utilize all encrypted and Multi-Factor Authentication (MFA) solutions made available to secure personally identifiable information (pii) and other payroll-sensitive information. _____ (client initials)
19. **LIABILITY** – The parties agree that Payroll Vault’s liability for payroll services rendered and opinions given shall be limited to that of a payroll services firm practicing in the State of CALIFORNIA. The client understands that the payroll processing and reports will be prepared from the information as submitted without audit or verification. Payroll Vault shall be held harmless for all unaudited services rendered.
20. **TAX PAYMENTS & TAX RETURN** – Work will be processed by the due date so long as all records and funds are received promptly and within a reasonable time of the due date. In the event of termination, Payroll Vault shall not be liable to perform any work of any kind after date of termination. _____ (client initials)
21. **INDEMNIFICATION** – Client agrees to indemnify and hold harmless Payroll Vault and Payroll Vault’s officers, directors, shareholders, employees and agents from and against any claim, cause of action, damage, loss, fee, award, costs (including reasonable attorney’s fees, court costs, and expert witness fees) penalty, or any other cost, fee, loss, or damage incurred by Payroll Vault as a result of Client’s: (i) failure to timely fund the account against which funds are drawn; (ii) failure to honor a properly drafted debit request from the Client’s account; (iii) failure to refund to us, any funds disbursed by us that are later reversed by the payee, the Client, or otherwise; (iv) bank or depository making claims for indemnification to Payroll Vault under any Automated Clearing House (ACH), Autopay, or similar agreement wherein Client has permitted Payroll Vault to withdraw funds from Client’s account in order to service Client’s payees; (v) employees’ or contractors’ mismanagement, embezzlement, or dishonesty in reference to the Client’s account which results in a loss by Payroll Vault.

22. NATIONAL AUTOMATED CLEARING HOUSE ASSOCIATION (NACHA) ADDITIONAL RULES AND REQUIREMENTS:

- a. Client must expressly authorize Payroll Vault permission to originate ACH entries on their behalf.
- b. Client must agree that they will be bound to the Nacha Operating Rules.
- c. Client must agree not to request or forward to Payroll Vault entries that would violate laws of the United States.
- d. The Employer will not forward entries that do not comply with the service agreement with Payroll Vault.
- e. Payroll Vault, their Transaction Processing Service, or the financial institution has the right to terminate or suspend this service agreement if the Employer breaches the Nacha Operating Rules.
- f. Payroll Vault has the right to review Client's compliance with this service agreement or the Nacha Operating Rules.
- g. Client will obtain and submit direct deposit authorization forms for each employee on direct deposit.
- h. Any Client or Payroll Vault data breach will be reported as immediately as possible.
- i. International ACH Transactions (IAT) will not be permitted.

Dated: _____ By: _____ (Client Signature)



AUTOPAY & AUTOMATED CLEARING HOUSE “ACH AGREEMENT”

ATTACH COPY OF VOID CHECK or PROVIDE:

Name of Depositor as Shown on Bank Records: _____

Bank Name: _____

Bank Address: _____

Routing Number: _____ Account Number: _____

By signing, and as a convenience to “Company” (and Depositor), Company hereby requests and authorizes Payroll Vault “Provider” and its ACH Agents to process automatic credit and debit bank “Items” associated with the Payroll Vault Service Agreements. This authorization includes, but is not limited to, Items originated by check or electronic transfer relating to payroll checks, payroll taxes, payroll items and fees due Payroll Vault. Company agrees that Provider’s rights with respect to each said Item shall be the same as if it were a check drawn and signed by Company. This Agreement and authority is to remain in effect until revoked by Company in writing, and until Provider actually receives such notice, Company agrees that Provider shall be fully protected in honoring any such Items. Provider shall have the right to terminate this Agreement at any time without prior notice if Company fails to comply with any part of this Agreement.

This Agreement shall be considered as an application for credit, and therefore authorizes Provider and its agents to fully investigate the credit of the Company and its principals. Company acknowledges that it must be approved for ACH services upon verification and review of Company’s credit information. Provider reserves the right to refuse ACH services to Company.

Company acknowledges that they, along with Provider and its agents agree that they will operate in accordance to the rules of the National Automated Clearing House Association (NACHA), the laws of any applicable States or Jurisdictions, and all the applicable Federal rules and regulations associated with Direct Deposit and ACH transactions.

Company is responsible to maintain necessary funds in designated bank and to fully fund all ACH transmissions processed by Provider on Company’s behalf. Company is responsible for any and all losses, liabilities and related recovery expenses that may occur due to insufficient funds (NSF) or rejected transfers including those related to incorrect data, unlawful activity and any unauthorized ACH transmissions. Any Company NSF in processing ACH transactions may result in significant fees and liabilities for Provider or its agents and will result in a minimum of \$100.00 fee per transaction, or significantly greater fees charged to the Company as determined by Provider if the dollar value and number of days is significant enough to do so. Provider shall have the right to require Company to initiate a Wire Transfer to fund NSF or future ACH transactions prior to Provider sending the Company’s ACH payroll Items or transactions. Provider and its agents shall not be held responsible for, or be liable for, any direct, indirect, special, incidental, consequential, punitive damages, or other economic loss as a result of Company’s failure to comply with any part of this Agreement or any ACH processing Provider performs on behalf of the Company.

Company will maintain procedures to safeguard against unauthorized ACH transmissions reported to Provider and will hold Provider and its agents harmless if any such transmissions should occur. Company will implement current best practices in regards to its computer system’s security and will hold Provider and its agents harmless if their computer systems are breached resulting in unauthorized ACH transmissions.

Company acknowledges that its business and all transactions under this Agreement comply with the provisions of U.S. and State laws at all times.

Company will provide all necessary data and information for Provider to process and create ACH Transactions. Company is responsible for ensuring that all employees understand Company and their responsibilities as they relate to Direct Deposit and any Employee Authorization Forms.

Dated: _____ Authorized Company Signature: _____



Payroll Vault Client Signature Request Form

We need your signature on file in order to sign payroll checks and complete quarterly and year end tax filings on your behalf. Once your signature is on file, we will have the ability to expedite payroll checks to employees as well as file tax filings within the designated time period.

You may submit your signature to Payroll Vault electronically via a BMP, PNG, or JPG image. **If you do not have a digital signature on file, you may print out and sign this form, providing your signature centered in the three boxes below. Then scan the signed form and upload it to return as an email attachment to sales152@payrollvault.com . We will use the best of the three. Sign your name in the same size as if you were signing a check.**

Sample Signature:

(Sample Signature)

Signature #1:

Signature #2:

Signature #3

Reporting Agent Authorization

OMB No. 1545-1058

► Information about Form 8655 and its instructions is at www.irs.gov/Form8655.

Taxpayer

1a Name of taxpayer (as distinguished from trade name) Santa Barbara LAFCO		2 Employer identification number (EIN)
1b Trade name, if any		4 If you are a seasonal employer, check here <input type="checkbox"/>
3 Address (number, street, and room or suite no.) 105 East Anapamu Rm 407 City or town, state, and ZIP code Santa Barbara, CA 93101		5 Other identification number (optional)
6 Contact person Mike Prater	7 Daytime telephone number (805) 568-3391	8 Fax number (805) 568-2249

Reporting Agent

9 Name (enter company name or name of business) Payroll Vault Franchising LLC		10 Employer identification number (EIN) 46-0697348
11 Address (number, street, and room or suite no.) 1860 W Littleton Blvd City or town, state, and ZIP code Littleton, CO 80120		
12 Contact person Harris, Sara	13 Daytime telephone number 303-763-1853	14 Fax number 303-763-1853

Authorization of Reporting Agent to Sign and File Returns (Caution: See Authorization Agreement)

15 Indicate the tax return(s) to be signed and filed. For quarterly returns, use "YYYY/MM" format. "MM" is the last month of the quarter for which the authorization begins (for example, "2018/09" for third quarter of 2018). For annual returns, use "YYYY" format to indicate the year for which the authorization begins.

940	2023	941	2023/01	940-PR	941-PR	941-SS	943	2023
943-PR		944	2023	945	2023	1042	CT-1	

Authorization of Reporting Agent to Make Deposits and Payments (Caution: See Authorization Agreement)

16 Indicate the tax return(s) for which the reporting agent is authorized to make deposits or payments. Use the "YYYY/MM" format to enter the month in which the authorization begins (for example, "2018/08" for August 2018).

940	2023	941	2023/01	943	2023	944	2023	945	2023	720	
1041		1042		1120		CT-1		990-PF		990-T	

Duplicate Notices to Reporting Agents

17 Check here to request the IRS to issue to the reporting agent duplicate copies of notices and correspondence regarding returns filed and deposits or payments made by the reporting agent.

Disclosure Authorization for Forms Series W-2, 1099, and/or 3921/3922

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 2023 .

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 2023 .

c 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 Forms 3921 and 3922. This authority is effective for calendar year forms beginning 2023 .

State or Local Authorization (Caution: See Authorization Agreement)

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 and that I may enroll in the Electronic Federal Tax Payment System (EFTPS) to view deposits and payments made on my behalf. 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 terminated or 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.

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

Sign Here	Signature of taxpayer	Executive Officer	Date
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For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 10241T

Form **8655** (Rev. 10-2018)