

City of Grand Rapids

INCOME TAX DEPARTMENT

Employer/Payor Appointment of Agent

Use this form if you want to request approval to have an agent file returns and make deposits or payments of withholding taxes or if you want to revoke an existing appointment.

- If you are an employer or payer who wants to request approval, complete Parts I and II and sign Part II. Then give it to the agent. Have the agent complete Part 3 and sign it.
- Note.** This appointment is not effective until we approve your request. See the instructions for filing Form GR-2678 on page
- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

Part I. Why you are filing this form (Check one of the boxes below)

1. You want to appoint an agent for tax reporting, depositing, and paying.
2. You want to revoke an existing appointment.

Part II. Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment

1. Employer's or payor's name		2. Federal employer identification number	
3. Trade name (if any)			
4. Address (Street number, street name and suite or room number)			
5. City		6. State	7. ZIP code
8. Foreign country name	9. Foreign province/county		10. Foreign postal code

11. Forms for which you want to appoint an agent or revoke an agent's appointment to file,	For ALL employees/ payees/payments	For SOME employees/ payees/payments
Form GR-501 (Employer's Monthly Deposit of Income Tax Withheld)	11a. <input type="checkbox"/>	11b. <input type="checkbox"/>
Form GR-941 (Employers Quarterly Return of Income Tax Withheld)	11c. <input type="checkbox"/>	11d. <input type="checkbox"/>
Form GRW-3 (Employer's Annual Reconciliation of Income Tax Withheld)	11e. <input type="checkbox"/>	11 f. <input type="checkbox"/>
Form W-2 (Wage and Tax Statement, city copy (via paper or magnetic media)	11g. <input type="checkbox"/>	11h. <input type="checkbox"/>

I am authorizing the income tax department of the above named city to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form GR-2678. The agent may contract 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 deposits and payments. Such contract may authorize the income tax department of the above named city to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

12. Sign your name here	13. Print your title here	
14. Print your name here	15. Date (MM/DD/YYYY)	16. Best daytime phone number

After completing and signing Part I and Part II of this form, give this form to the agent to complete Pat III.

Employer's or payor's name (form Part II, line 1)

FEIN (from Part II, line 2)

Form GR-2678, Page 2

Part III. Agent Information: If you will be An agent for an employer or payor, or want to revoke an appointment, complete this part.

1. Agent's name		2. Agent's federal employer identification number	
3. Agent's trade name (if any)			
4. Agent's address (Street number, street name and suite or room number)			
5. City		6. State	7. ZIP code
8. Foreign country name	9. Foreign province/county		10. Foreign postal code

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

11. Sign your name here		12. Print your title here	
13. Print your name here		14. Date (MM/DD/YYYY)	15. Best daytime phone number

INSTRUCTIONS FOR FORM GR-2678

Revised 10/15/2015

Purpose of Form

Use Form GR-2678 if you want to:

1. Request approval to have an agent file returns and make deposits or payments of Grand Rapids income tax withholding; or
2. Revoke an existing appointment.

How to Complete the Form

Part I: Why You Are Filing This Form

In Part 1, you will check a box to indicate why you are filing Form GR-2678.

If you are 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 are 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 II: Employer or Payer Information

If you are an employer or payer, enter your name, employer identification number (FEIN), trade name, and address.

If you are an agent revoking an existing appointment, enter the FEIN, name, trade name, and address of the employer or payer for whom you have been authorized to act. The employer's or payer's signature is not required.

On line 11, check the boxes for all forms for which you want to:

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

If you are only appointing an agent for **all** employees, payees, or payments, check the box under *For ALL employees/payees/payments*.

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

Example 1. You are an employer. You appoint an agent to file returns and deposit city income tax withholding related to biweekly wage payments that you paid 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 FEIN.

Example 2. You are an employer. You appoint an agent to file returns and city income tax withholding 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 FEIN.

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

If you are an employer or payer and you want to revoke an existing appointment, sign and date Form GR-2678 in Part 2. Complete Part 3. Then send the form to Grand Rapids Income Tax Department, PO Box 347, Grand Rapids, MI 49501-0347.

Part III: Agent Information

If you are an employer or payer and you are requesting authorization to appoint an agent, have the agent complete and sign Part 3.

If you are an employer or payer and you want to revoke an existing appointment, complete Part 3. The agent's signature is not required. Then send the form to Grand Rapids Income Tax Department, PO Box 347, Grand Rapids, MI 49501-0347.

If you want to accept an appointment as an agent or you are 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 Grand Rapids Income Tax Department, PO Box 347, Grand Rapids, MI 49501-0347.

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.

Filing Form GR-2678

Send Form GR-2678 to Grand Rapids Income Tax Department, PO Box 347, Grand Rapids, MI 49501-0347. We will send a letter to the employer or payer and to the agent after we have approved the request.

The authorization to act as an agent is effective on the date shown in the letter. Until we approve the request, the agent is not 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 city income tax department cannot 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 will send both the employer or payer and the agent a letter confirming the revocation. **The revocation is effective on the date shown in the letter.**