

Please indicate the CLIENT ID you want used for this account:

Basic Company Information

Legal Name:

DBA:

Physical Address:

City

State

ZIP

*****PLEASE NOTE: Physical address MUST be provided for ALL clients; no PO Boxes or mailboxes accepted*****

Delivery Address:

Same as physical

City

State

ZIP

Phone:

Fax:

Organization Type:

Not for profit?

Nature of business:

Pay Frequency/Calendar

**MUST BE CALENDAR DATES
(no days of the week)**

Frequency:

1st Pay Period:

1st Check Date:

For SM ONLY

2nd Pay Period:

2nd Check Date:

Tax & Payroll Information

FEIN:

Default State:

State SUI/SITW ID:

Additional States?

No

Yes, list ALL:

SUI/FUTA Exempt?

No

SUI

FUTA

BOTH

Highest approx. total payroll:

Bank Information & Processing Windows

Account #:

Routing #:

Fractional Transit:

Bank Name:

Next Check #:

Voided Check Provided?

Yes

No: Letter on Bank Letterhead with Name on Acct, Full Routing & Account Nos provided.

Additional Bank Accounts (e.g., Tax, Net Checks, etc)?

No

Yes*

Select Processing Window

NO Direct Deposit

3 Day (24 hour) - Standard, submit WED for FRI check date

5 Day (72 hour) - Extended, submit MON for FRI check date, NO Shorter Processing

Wire - Shorter Window, wires received by Kotapay by 10am Pacific are funded SAME DAY

Wire DRAWDOWN = wire initiated by Kotapay (not the client)

Company Setup

Contact Information

	Name	Title	Phone	E-Mail	Owner/Officer	User	Notifications
<i>Signer *</i>							
<i>Primary **</i>							

* **Signer:** Name of the contact signing Setup Docs. This person should have Power of Attorney for the company.

** **Primary:** Only necessary if different from the Signer

NOTES:

Service Summary

Setup Service Level:

Input Method:

Check Service:

Delivery Method:

Tax Service:

Time & Attendance:

Is there BackComp? **NO.** New Payroll **YES.** Prior wages provided by QTR (closed), & by payroll (current QTR only)

Employee Self-Service? **NO.** Checks Only **YES.** Employee emails provided

Accruals Tracking? **NONE** provided **YES.** Accrual Policy/Policies provided

Workers Comp Tracking? **NONE** provided **YES.** Class Codes and Rates provided

Files to be sent (e.g. 401k, WC, FSA, etc.)

Be sure the following is submitted with this completed packet

For ALL Clients:

- EIN Confirmation
- Bank Acct Confirmation
- All Applicable Accrual Policies
- All Relevant File Spec's (WC, etc.)

For Clients with BACKCOMP:

- ALL current year employee info (incl: term's)
- BackComp by QTR for each Closed QTR
- BackComp by Pay Period for Open QTR
- ALL pages of all Federal and State Returns

Current Date:	Years in Business:	Submitted By:
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Power of Attorney - Payroll Tax Processing

Client Name: _____

D.B.A.: _____ (_____)

Address: _____

City: _____ State: _____ Zip: _____

As of this date: _____, Client does hereby appoint Payroll World Inc, dba PAY-NET, 8775 Aero Dr., Ste 235, San Diego, CA 92123, hereinafter "Attorney in Fact", its true and lawful Attorney in Fact and in its name, place and stead to execute and to file on its behalf, returns and deposits on electronic media and/or proper documents for taxes indicated below. Client authorizes Attorney in Fact to process deposit reversals or refunds in the name of the Attorney in Fact for specific instances where Taxpayer did not provide collected funds to Attorney in Fact to cover said taxes or overpayments. This document authorizes Attorney in Fact as reporting agent and designee of the Client to receive copies of notices selected correspondence and transcripts.

Federal Employer Identification Number: _____ For All Federal Payroll Tax Documents

State: _____ SUI/SITW Tax ID(s): _____ For All State Payroll Tax Documents

***If applicable, please list additional states here:

I further give and grant unto said Attorney in Fact, partial power and authority to do and perform every act necessary and proper to be done in the exercise of any of the foregoing powers as fully as the client might or could do if personally present or performing such acts. PAY-NET is specifically authorized as a "designee" of the client under all state and local jurisdiction codes to receive copies of notices and correspondence with regard to these payments. Attorney in Fact will deposit and process appropriate payroll tax filing returns based on accurate and timely data provided by the Client to Pay-Net. In delegating authority to the Attorney in Fact, herein designated to sign and file the returns specified above it is understood that each return executed by such Attorney in Fact must include the data called for in the tax return with respect to ALL employees of the Client for the taxable period covered by the return, regardless of where the employee's services are performed and that each return must be filed with the appropriate tax authority. This authorization revokes all earlier authorizations, and will remain in effect through subsequent tax period until notified by Client to Attorney in Fact in writing thirty (30) days prior to the effective date.

Client acknowledges and agrees to the Terms of Service, and to electronic receipt of notice of any future amendments or additions to the Terms and Conditions incorporated herein and located at: <https://pay-net.zendesk.com/hc/en-us/articles/23249767545495-Pay-Net-Service-Agreement>

Client understands that the Power of Attorney does not relieve Client, as the taxpayer, of the responsibility to ensure that all tax returns are timely 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 Client's behalf so as to ascertain whether Attorney in Fact has, on a timely basis, made all required FTDs and FTPs. State-level tax verification programs may also be available. Client further understands that the Power of Attorney does not relieve Client, as the taxpayer, of the responsibility to make federal tax deposits (FTDs) and federal tax payments (FTP), and that authorizing Attorney in Fact to perform any of these obligations does not relieve the taxpayer from any liabilities resulting from the Attorney in Fact's failure to perform these obligations.

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

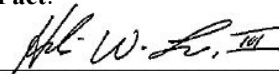
Client:

Signed: _____

Name: _____

Title: _____

Attorney in Fact:

Signed:  _____

Name: Hollis W Lee III

Title: President

Company Name:

In order to apply a signature to payroll checks, one must be captured and digitized. Please sign once in each of the three boxes below, taking care to keep your signature completely contained within each box. The signature applied to payroll checks will be derived from the samples provided here.

*If—and **ONLY if**—your payroll checks **REQUIRE two signatures** in order to be cashed, and you want both applied to checks printed by our Service Bureau, please use an [Additional Signature Form](#).*



Company Authorization Agreement

All information below is required

Processor Payroll World Inc (DBA: Pay-Net) PIN 2 7 8

CLIENT/COMPANY INFORMATION

DBA Name _____

Legal Name _____

Beneficial Ownership: All individuals who own 25% or more of the company must be listed. If no individual owns 25%, at least one owner with significant managerial power must be listed (C-suite leadership, a non-equity managing partner, principal, etc.).

Company is a non-profit, publicly traded or government agency. Please list person with considerable managerial power.

Tax Identification Number _____ Years in Business _____

Company Address _____
(Physical/street address only; PO Boxes are not accepted)

City _____ State _____ Zip _____ Company Phone # _____

Nature of Business ([NAICS Code](#)) _____
(i.e., what type of products/services does the company provide to its customers? Please be as specific as possible.)

Is the client engaged in any marijuana-related activity? Y N

Is the client engaged in any CBD or Hemp related activity? CBD Hemp N

If yes to CBD, I attest that the products contain less than 0.3% THC, comply with FDA requirements, do not make unsubstantiated medical claims and that this company has not received a warning letter from the FDA for selling illegal CBD products.

If yes to Hemp, I attest that the company complies with applicable state and USDA requirements.

Will the company's ACH transactions be funded (via wire or ACH) from a non-US based bank account? Y N

Will the destination bank account of funds from the company's ACH transactions result in funds being sent (via wire or ACH) to a non-US based bank account? Y N



PROCESSING INFORMATION

Type of Transactions to be submitted:

Billing (your fees) Vendor Payment Tax Impound Tax Payment Net Pay Impound

Payroll Direct Deposit

Direct Deposit Processing Window

3 Day Processing Window (24 hour) 4 Day Processing Window (48 hour) 5 Day Processing Window (72 hour)
 Do not allow for shorter windows Do not allow for shorter windows Do not allow for shorter windows

Premium 4 Day Window Wire Wire Drawdown Seasonal (select a processing window)

Bank Information: (must be a checking account)

Business Name on Account: _____ Corporate/Business Account
(Client's Company Name as it appears on the bank statement or voided check) Consumer/Personal Account

Routing Number _____ Checking Account Number _____

Routing Number _____ Checking Account Number _____

Anticipated Date Sending First File: _____

TERMS & CONDITIONS

Subject to the Processor Agreement between Processor and Kotapay, and all other contracts applicable to Company's authorization of Kotapay to process ACH entries on Company's behalf, Company specifically agrees to the following terms and conditions:

- Company authorizes Kotapay to originate ACH entries on its behalf;
- Company agrees not to originate entries that violate any Nacha rules or regulations, or any applicable local, state, federal or international laws and regulations; and
- Company acknowledges Kotapay's right to audit Company's compliance with the terms of this Agreement, Nacha rules and regulations, and any applicable law or regulation.
- Company appoints Processor as its agent for purposes of receiving notice of any future amendments or additions to the Company Authorization Agreement Terms and Conditions incorporated herein and located at www.kotapay.com/agreement.

ACKNOWLEDGEMENT/SIGNATURE

I attest and agree all information contained within is true and accurate and by signing this Company Authorization Agreement, the parties agree to be bound by the policies and terms and conditions located at www.kotapay.com/agreement as they may be amended, modified and updated and which are incorporated herein by reference (collectively "Agreement"). My signature below constitutes my authorization to Kotapay and its agents to create and transmit ACH files for the purpose of transferring funds through the Automated Clearing House (ACH) pursuant to the terms of this Agreement and that all transactions are governed by this Agreement.

Company

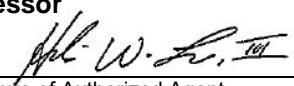
Signature of Authorized Agent

Name Printed

Title

Date

Processor



Signature of Authorized Agent

Hollis W Lee III

Name Printed

President

Title

Kotapay

Signature of Authorized Agent

Name Printed

Title

Reporting Agent Authorization

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

Taxpayer

1a Name of taxpayer (as distinguished from trade name)	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.)	5 Other identification number (optional)
City or town, state, and ZIP code	
6 Contact person	7 Daytime telephone number
	8 Fax number

Reporting Agent

9 Name (enter company name or name of business) Payroll World Inc (DBA: Pay-Net)	10 Employer identification number (EIN) 33-0668387
11 Address (number, street, and room or suite no.) 8775 Aero Drive #235	
City or town, state, and ZIP code San Diego, CA 92123	
12 Contact person Hollis or Wayne Lee/ Anna Teeple/ Shawnee Keyes	13 Daytime telephone number (858)268-1000
	14 Fax number (858)268-4515

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 <u>2025</u>	941 <u>01/2025</u>	940-PR <u>2025</u>	941-PR <u>01/2025</u>	941-SS <u>01/2025</u>	943 <u>2025</u>
943-PR <u>2025</u>	944 <u>2025</u>	945 <u>2025</u>	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 <u>2025</u>	941 <u>01/2025</u>	943 <u>2025</u>	944 <u>2025</u>	945 <u>2025</u>	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

18 a 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 2025.

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 2025.

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 _____.

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	Title	Date

Instructions

What's New

Fax number. The fax number for Form 8655 is changed to 855-214-7523. When faxing Forms 8655, please send no more than 25 forms in a single transmission. If possible, please send faxes directly from your computer instead of from a fax machine.

Updated instructions for lines 15 and 16. The instructions for lines 15 and 16 have been clarified and now appear at the lines themselves. Please use the "YYYY/MM" format instead of the "MM/YYYY" format.

Former line 17a removed. The authorization agreement at the bottom of the form provides the disclosure authority previously covered by line 17a.

Increasing or decreasing authority. The instructions with regard to increasing or decreasing authority have been clarified. See *Authority Granted*.

Termination and Revocation. The instructions have been updated to distinguish between these terms and to explain the procedure for each. See *Terminating or Revoking an Authorization*.

Purpose of Form

Use Form 8655 to authorize a reporting agent to:

- Sign and file certain returns. Reporting agents must file returns electronically except as provided under Rev. Proc. 2012-32. You can find Rev. Proc. 2012-32 on page 267 of Internal Revenue Bulletin 2012-34 at www.irs.gov/pub/irs-irbs/irb12-34.pdf. See Pub. 3112, IRS e-file Application and Participation, for information about e-filing and getting the reporting agent PIN;
- Make deposits and payments for certain returns. Reporting agents must make deposits and payments electronically, generally through the Electronic Federal Tax Payment System (EFTPS.gov). See Pub. 4169, Tax Professional Guide to EFTPS, and Rev. Proc. 2012-33;
- Receive duplicate copies of tax information, notices, and other written and/or electronic communication regarding any authority granted; and
- Provide IRS with information to aid in penalty relief determinations related to the authority granted on Form 8655.

Note. An authorization does not relieve the taxpayer of the responsibility (or from liability for failing) to ensure that all tax returns are filed timely and that all federal tax deposits (FTDs) and federal tax payments (FTPs) are made timely. A reporting agent must notify its client of that fact and must recommend that it enroll in the Electronic Federal Tax Payment System (EFTPS) to view EFTPS deposits and payments made on the client's behalf. A reporting agent must provide this notification, in writing, upon entering into an agreement with the client and at least quarterly thereafter for as long as it provides services to that client. Sample language and other details may be found in Rev. Proc. 2012-32, Section 5.05.

Authority Granted

Once Form 8655 is signed, any authority granted is effective beginning with the period indicated on lines 15, 16, 18a, 18b, and/or 18c and continues indefinitely unless terminated or revoked by the taxpayer or reporting agent. No authorization or authority is granted for periods prior to the period(s) indicated on Form 8655.

Where authority is granted for any form, it is also effective for related forms such as the corresponding non-English language form, amended return, (Form 941-X, 941-X(PR), 943-X, 944-X, 945-X, or CT-1X), or payment voucher. For example, Form 8655 can be used to provide authorization for Form 944-SP using the entry spaces for Form 944. The form also can be used to authorize a reporting agent to make deposits and payments for other returns in the Form 1120 series, such as Form 1120-C, using the entry space for Form 1120 on line 16.

Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. Any authority granted on Form 8655 does not revoke and has no effect on any authority granted on Forms 2848 or 8821, or any third-party designee checkbox authority.

To increase the authority granted to a reporting agent by a Form 8655 already in effect, submit another signed Form 8655, completing lines 1-14 and any line on which you want to add authority. To decrease the authority granted to a reporting agent by a Form 8655 already in effect, send a signed, written request to the address under *Where To File*. The preceding authorization remains in effect except as modified by the new one.

Where To File

Send Form 8655 to:

Internal Revenue Service
Accounts Management Service Center
MS 6748 RAF Team
1973 North Rulon White Blvd.
Ogden, UT 84404

You can fax Form 8655 to the IRS. The number is 855-214-7523. When faxing Forms 8655, please send no more than 25 forms in a single transmission. If possible, please send faxes from your computer instead of a fax machine.

Additional Information

Additional information concerning reporting agent authorizations may be found in:

- **Pub. 1474**, Technical Specifications Guide for Reporting Agent Authorization and Federal Tax Depositors.
- **Rev. Proc. 2012-32**.

Substitute Form 8655

If you want to prepare and use a substitute Form 8655, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 8655 is approved, the form approval number must be printed in the lower left margin of each substitute Form 8655 you file with the IRS.

Terminating or Revoking an Authorization

If you have a valid Form 8655 on file with the IRS, the filing of a new Form 8655 indicating a new reporting agent terminates the authority of the prior reporting agent beginning with the period indicated on the new Form 8655. However, the prior reporting agent is still an authorized reporting agent and retains any previously granted disclosure authority for the periods prior to the beginning period of the new reporting agent's authorization unless specifically revoked.

If the taxpayer wants to revoke an existing authorization, such that the reporting agent would no longer be authorized to act or receive information for previously authorized tax periods, send a copy of the previously executed Form 8655 to the IRS at the address under *Where To File*, above. Re-sign the copy of the Form 8655 under the original signature. Write "REVOKE" across the top of the form. If you do not have a copy of the authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the reporting agent is revoked and must be signed by the taxpayer. Also, list the name and address of each reporting agent whose authority is revoked.

A reporting agent may terminate its authority by filing a statement with the IRS, either on paper or using a delete process. A reporting agent wanting to revoke its authority must submit the request in writing. The statement must be signed by the reporting agent (if filed on paper) and identify the name and address of the taxpayer and authorization(s) from which the reporting agent is withdrawing. For information on the delete process, see Pub. 1474.

Who Must Sign

Electronic signature. For guidance on optional electronic signature methods, including approved methods of authentication and signature and additional items that must appear on the Form 8655, see Pub. 1474, section 01.03.

Sole proprietorship. The individual owning the business.

Corporation (including a limited liability company (LLC) treated as a corporation). Generally, Form 8655 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer, and (d) any other person authorized to access information under section 6103(e).

Partnership (including an LLC treated as a partnership) or an unincorporated organization. Generally, Form 8655 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8655.

Single member LLC treated as a disregarded entity. The owner of the LLC.

Trust or estate. The fiduciary.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our authority to request this information is Internal Revenue Code sections 6011, 6061, 6109, and 6302 and the regulations thereunder. We use this information to identify you and record your reporting agent authorization. You are not required to authorize a reporting agent to act on your behalf. However, if you choose to authorize a reporting agent, you are required to provide the information requested, including your identification number. Failure to provide all the information requested may prevent or delay processing of your authorization; providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions 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 agencies and intelligence agencies to combat terrorism.

You are not 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 instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 8655 will vary depending on individual circumstances. The estimated average time is 1 hour, 7 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making Form 8655 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Give us feedback*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8655 to this address. Instead, see *Where To File*, earlier.