



PAYROLL

Customer Fact Sheet

Company Name (Legal Name with IRS): _____

State/Local Tax Jurisdictions

| State/Local Name | Tax Description | State/Local Account No. Check here if applied for: <input type="checkbox"/> | Employer Tax Rate % (Rate including assessments) | Employee Tax Rate % (Rate including assessments) | * Deposit Frequency (required data) S / M / Q | Worked at or Local Residence W / R |
|------------------|----------------------------|--|---|---|--|---|
| | State Income Tax | | NA | NA | | NA |
| | State Unemployment Tax Act | | | | | |
| | State Disability | | | | | |
| | Local 1 | | | | | |
| | Local 2 | | | | | |
| | Local 3 | | | | | |
| | | | | | | |

* If unsure call Tax Agency for Rates and Deposit frequency.

See coupon book or letter from tax authority for deposit frequency. Customer must provide SAS LLC with any coupons/vouchers or letters of tax liabilities. REVIEW AN EXAMPLE OF THIS FORM FILLED OUT BELOW.

*Federal Deposit Frequency: Monthly Semi Weekly

***CAUTION:** An incorrect frequency may cause unnecessary penalties and/or interest. If you are unsure of your frequency please contact the IRS; 1 800-829-1040.

Limited Liability Company Incorporation State: _____

Partnership Incorporation Date: _____

S Corporation

C Corporation

Other (describe): _____

Please send all information below:

- Exhibit A - Bank Authorization for Draft of Tax Liabilities
- Exhibit B - Check Signature Authorization- if applicable
- Exhibit D - Bank Authorization for Direct Deposit
- VOID Check enclosed
- IRS Form 8655 Reporting Agent Authorization
- Power of Attorney Form 2848
- Federal, State and Local documentation with Corp. Legal Name and Tax ID
- Prior Quarter and Year End return
- Employee Forms
 - New New/Change Form
 - W4 / State W4's if applicable
 - I-9
 - Exhibit E- Authorization Agreement for Employee Direct Deposit



PAYROLL

**Exhibit A
Bank Authorization For Draft of Tax Liabilities**

(Customer Name)

(Customer Address) (City) (State) (Zip)

Payroll Tax Filing Service [TFS]

The undersigned depositor hereinafter called "Depositor" hereby authorizes and instructs the bank where Depositor maintains an account, as identified below, hereinafter called "Bank"

| | | | |
|--------------------|--|------------|--|
| Bank Name: | | | |
| Branch Address: | | | |
| Transit Routing #: | | Account #: | |

To honor charges to Depositor's DDA (demand deposit account) for payroll Tax liabilities, Service Fees and/or any other balances owed to Specialized Accounting Services LLC ("SAS LLC") or its delegate (as indicated by a written delegation by SAS LLC in favor of such delegate as set forth below) which will be initiated by SAS LLC or such delegate. If Bank does not or can not honor such charges or if Bank is contacted by Depositor regarding any problems with any authorized charges or deductions, including electronic deductions, Bank is additionally instructed to contact Jamie Hogan at 847-224-2415 and notify him of the circumstances.

Depositor further agrees that the frequency and amounts of charges shall be determined from initial and ongoing information furnished by the Depositor to SAS LLC. In consideration of Bank's compliance with this authorization and instruction, Depositor agrees that treatment of such charges and Bank's rights in respect to it shall be the same as if the charges were signed personally by Depositor and that Bank shall not be responsible for neither frequency nor amounts of such charges.

Sign Here: X _____
(Authorized Signature as shown on the Bank's records - Required.)

(Printed Name - Required)

(Date - Required)



PAYROLL

Exhibit D

Bank Authorization For Company Direct Deposit

(Fill out this form if you are using Direct Deposit Service)

(Customer Name)

(Customer Address)

(City)

(State)

(Zip)

The undersigned depositor hereinafter called "Depositor" hereby authorizes and instructs the bank where Depositor maintains an account, as identified below, hereinafter called "Bank"

| | | | |
|--------------------|--|------------|--|
| Bank Name: | | | |
| Branch Address: | | | |
| Transit Routing #: | | Account #: | |

To honor charges to Depositor's DDA (demand deposit account) for payroll Direct Deposit liabilities, Service Fees and/or any other balances owed to Specialized Accounting Services, LLC ("SAS LLC") or its delegate (as indicated by a written delegation by SAS LLC in favor of such delegate as set forth below), which will be initiated by SAS LLC or such delegate. If Bank does not or can not honor such charges or if Bank is contacted by Depositor regarding any problems with any authorized charges or deductions, including electronic deductions, Bank is additionally instructed to contact Jamie Hogan immediately at (847) 224-2415 and notify him of the circumstances.

Depositor further agrees that the frequency and amounts of charges shall be determined from initial and ongoing information furnished by the Depositor to SAS LLC or such delegate. In consideration of Bank's compliance with this authorization and instruction, Depositor agrees that treatment of such charges and Bank's rights in respect to it shall be the same as if the charges were signed personally by Depositor and that Bank shall not be responsible for neither frequency nor amounts of such charges.

Sign Here: **X**

(Authorized Signature as shown on the Bank's records - Required.)

(Printed Name - Required)

(Date - Required)

Reporting Agent Authorization

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.) City or town, state, and ZIP code | | 5 Other identification number |
| 6 Contact person | 7 Daytime telephone number () | 8 Fax number () |

Reporting Agent

| | | |
|--|---|---|
| 9 Name (enter company name or name of business) | | 10 Employer identification number (EIN) |
| 11 Address (number, street, and room or suite no.) City or town, state, and ZIP code | | |
| 12 Contact person | 13 Daytime telephone number () | 14 Fax number () |

Authorization of Reporting Agent To Sign and File Returns

15 Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of 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 _____ | 941-PR _____ | 941-SS _____ | 943 _____ |
| 943-PR _____ | 944 _____ | 944-PR _____ | 945 _____ | 1042 _____ | CT-1 _____ |

Authorization of Reporting Agent To Make Deposits and Payments

16 Use the entry lines below to enter the starting date (the first month and year) of 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 _____ | 944 _____ | 945 _____ | 720 _____ | 1041 _____ |
| 1042 _____ | 1120 _____ | CT-1 _____ | 990-C _____ | 990-PF _____ | 990-T _____ | |

Disclosure of Information to Reporting Agents

17a Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on line 15 and/or line 16

b 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

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 _____.

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 _____.

State or Local Authorization

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. 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 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.

Sign Here

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

| | | | | | |
|---|-----------------------|---|-------|---|-------|
|  | _____ |  | _____ |  | _____ |
| | Signature of taxpayer | | Title | | Date |

General Instructions

What's New

- Magnetic tape is no longer a filing method for the returns on line 15.
- The "Other" box in line 16 has been deleted. Authority to make deposits and payments can only be granted for the forms listed in line 16.
- New Forms 944 and 944-PR have been added to line 15. New Form 944 has been added to line 16. Form 944 should be available for calendar year 2006.
- Lines 18a and 18b have been added to allow taxpayers to grant reporting agents disclosure authority for the Form W-2 series and Form 1099 series information returns.

Purpose of Form

Form 8655 is used to authorize a reporting agent to:

- Sign and file certain returns;
- Make deposits and payments for certain returns;
- Receive duplicate copies of tax information, notices, and other written communication regarding any authority granted; and
- Provide IRS with information to aid in penalty relief determinations related to the authority granted on Form 8655.

Authority Granted

Once Form 8655 is signed, any authority granted is effective beginning with the period indicated on lines 15 or 16 and continues indefinitely unless revoked by the taxpayer or reporting agent. No authorization or authority is granted for periods prior to the period(s) indicated on Form 8655. Disclosure authority by checking the box in line 17a is effective with the dated signature of the taxpayer on 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.

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 801-620-4142.

Additional Information

Additional information concerning reporting agent authorizations may be found in:

- **Pub. 1474**, Technical Specifications Guide for Reporting Agent Authorizations and Federal Tax Depositors, and
- **Rev. Proc. 2003-69**. You can find Rev. Proc. 2003-69 on page 403 of Internal Revenue Bulletin 2003-34 at www.irs.gov/pub/irs-irbs/irb03-34.pdf.

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.

Revoking an Authorization

If you have a valid Form 8655 on file with the IRS, the filing of a new Form 8655 revokes 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, 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.

Withdrawing from reporting authority. A reporting agent can withdraw from authority by filing a statement with the IRS, either on paper or using a delete process. 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.

Specific Instructions

Line 15

Use the "YYYY" format for annual tax returns. Use the "MM/YYYY" format for quarterly tax returns, where "MM" is the ending month of the quarter the named reporting agent is authorized to sign and file tax returns for the taxpayer. For example, enter "03/2005" on the line for "941" to indicate you are authorizing the named reporting agent to sign and file Form 941 for the January–March quarter of 2005 and subsequent quarters.

Line 16

Use the "MM/YYYY" format to enter the starting date, where "MM" is the first month the named reporting agent is authorized to make deposits or payments for the taxpayer. For example, enter "08/2005" on the line for "720" to indicate you are authorizing the named reporting agent to make deposits or payments for Form 720 starting in August 2005 and all subsequent months.

Who Must Sign

Sole proprietorship—The individual owning the business.

Corporation (including an 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 limited liability company (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. Form 8655 is provided by the IRS for your convenience and its use is voluntary. If you choose to authorize a reporting agent to act on your behalf, under section 6109, you must disclose your EIN. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We need this information to gain access to your tax information in our files and properly respond to your request. If you do not disclose this information, the IRS may suspend processing your reporting agent authorization and may not be able to honor your reporting agent authorization until you provide your EIN.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia 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 6 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 write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. **Do not** send Form 8655 to this address. Instead, see *Where To File* above.

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

| | | |
|------------------------------|--|---|
| Taxpayer name(s) and address | Social security number(s) : : : : : : | Employer identification number : : : |
| | Daytime telephone number () | Plan number (if applicable) |

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

| | |
|------------------|---|
| Name and address | CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address | CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address | CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

| Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3) | Tax Form Number (1040, 941, 720, etc.) | Year(s) or Period(s) (see the instructions for line 3) |
|--|---|---|
| | | |
| | | |
| | | |

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Uses Not Recorded on CAF** ▶

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box
- b** If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

| | | |
|------------|--|---|
| Signature | Date | Title (if applicable) |
| Print Name | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number | Print name of taxpayer from line 1 if other than individual |

| | | |
|------------|--|-----------------------|
| Signature | Date | Title (if applicable) |
| Print Name | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number | |

Part II Declaration of Representative

Caution: *Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d** Officer—a bona fide officer of the taxpayer’s organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer’s immediate family (for example, spouse, parent, child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
 - k** Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l** Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

| Designation—Insert above letter (a–r) | Jurisdiction (state) or identification | Signature | Date |
|---------------------------------------|--|-----------|------|
| | | | |
| | | | |
| | | | |



PAYROLL

Employee New Hire / Change Form

Name: _____ Employer: _____
 Social Security #: _____ DC: _____ Store # _____ Employee ID: _____
 DOB: _____

New Hire

Address: _____ City: _____
 State/Zip: _____ Hire Date: _____

Branch / Dept: _____

Pay Freq: Weekly Bi-Weekly Semi-Monthly

Pay Type: Hourly Salary

Status: Full-Time Part-Time

Pay Rate: \$ _____ Salary \$ _____ / hour

Deductions:

Life Ins _____ Med Ins _____
 Dental Ins _____ LTD Ins _____
 Other Ins _____ Child Support _____
 Loan _____ Charity _____

Labor Allocation:

| | |
|---------|------------------|
| % _____ | Dpt/Store: _____ |
| % _____ | Dpt/Store: _____ |
| % _____ | Dpt/Store: _____ |
| % _____ | Dpt/Store: _____ |

Tax Withholding:

| | M, S, H | # Exempt | Additional \$ |
|---------|---------|----------|---------------|
| Federal | _____ | _____ | _____ |
| State | _____ | _____ | _____ |

| | | | |
|----------|-------|---------|-------|
| Garnish | _____ | 401K \$ | _____ |
| Uniforms | _____ | 401K % | _____ |
| IRA | _____ | Other | _____ |
| Savings | _____ | | |

Change

Address: _____ City: _____
 State/Zip: _____ Hire Date: _____ Termination Date: _____

Branch / Dept: _____

Pay Freq: Weekly Bi-Weekly Semi-Monthly

Pay Type: Hourly Salary

Status: Full-Time Part-Time

Pay Rate: \$ _____ Salary \$ _____ / hour

Deductions:

Life Ins _____ Med Ins _____
 Dental Ins _____ LTD Ins _____
 Other Ins _____ Child Support _____
 Loan _____ Charity _____

Labor Allocation:

| | |
|---------|------------------|
| % _____ | Dpt/Store: _____ |
| % _____ | Dpt/Store: _____ |
| % _____ | Dpt/Store: _____ |
| % _____ | Dpt/Store: _____ |

Tax Withholding:

| | M, S, H | # Exempt | Additional \$ |
|---------|---------|----------|---------------|
| Federal | _____ | _____ | _____ |
| State | _____ | _____ | _____ |

| | | | |
|----------|-------|---------|-------|
| Garnish | _____ | 401K \$ | _____ |
| Uniforms | _____ | 401K % | _____ |
| IRA | _____ | Other | _____ |
| Savings | _____ | | |

Form W-4 (2011)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

| | | | |
|----------|--|----------|---------------|
| A | Enter "1" for yourself if no one else can claim you as a dependent | A | <u> </u> |
| B | Enter "1" if: { <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. } | B | <u> </u> |
| C | Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) | C | <u> </u> |
| D | Enter number of dependents (other than your spouse or yourself) you will claim on your tax return | D | <u> </u> |
| E | Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) | E | <u> </u> |
| F | Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.) | F | <u> </u> |
| G | Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children | G | <u> </u> |
| H | Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶ | H | <u> </u> |
| | For accuracy, complete all worksheets that apply. { <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. } | | |

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

| | | |
|--|---|---|
| Form W-4 Department of the Treasury Internal Revenue Service | <h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p> | OMB No. 1545-0074 2011 |
| 1 Type or print your first name and middle initial. Last name | | 2 Your social security number |
| Home address (number and street or rural route) | | 3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. |
| City or town, state, and ZIP code | | 4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/> |
| 5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) | 5 <u> </u> | |
| 6 Additional amount, if any, you want withheld from each paycheck | 6 \$ <u> </u> | |
| 7 I claim exemption from withholding for 2011, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶ | | 7 <u> </u> |
| Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete. | | |
| Employee's signature (This form is not valid unless you sign it.) ▶ | | Date ▶ |
| 8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) | | 9 Office code (optional) |
| | | 10 Employer identification number (EIN) |

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

| | | | |
|-----------|--|-----------|----------|
| 1 | Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions | 1 | \$ _____ |
| 2 | Enter: $\left\{ \begin{array}{l} \$11,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,500 \text{ if head of household} \\ \$5,800 \text{ if single or married filing separately} \end{array} \right\}$ | 2 | \$ _____ |
| 3 | Subtract line 2 from line 1. If zero or less, enter “-0-” | 3 | \$ _____ |
| 4 | Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919) | 4 | \$ _____ |
| 5 | Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet</i> in Pub. 919.) | 5 | \$ _____ |
| 6 | Enter an estimate of your 2011 nonwage income (such as dividends or interest) | 6 | \$ _____ |
| 7 | Subtract line 6 from line 5. If zero or less, enter “-0-” | 7 | \$ _____ |
| 8 | Divide the amount on line 7 by \$3,700 and enter the result here. Drop any fraction | 8 | _____ |
| 9 | Enter the number from the Personal Allowances Worksheet , line H, page 1 | 9 | _____ |
| 10 | Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 | 10 | _____ |

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

| | | | |
|--|---|----------|----------|
| 1 | Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) | 1 | _____ |
| 2 | Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3” | 2 | _____ |
| 3 | If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. Do not use the rest of this worksheet | 3 | _____ |
| Note. If line 1 is less than line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill. | | | |
| 4 | Enter the number from line 2 of this worksheet | 4 | _____ |
| 5 | Enter the number from line 1 of this worksheet | 5 | _____ |
| 6 | Subtract line 5 from line 4 | 6 | _____ |
| 7 | Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here | 7 | \$ _____ |
| 8 | Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed | 8 | \$ _____ |
| 9 | Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck | 9 | \$ _____ |

Table 1

Table 2

| Married Filing Jointly | | All Others | | Married Filing Jointly | | All Others | |
|---|-----------------------|---|-----------------------|--|-----------------------|--|-----------------------|
| If wages from LOWEST paying job are— | Enter on line 2 above | If wages from LOWEST paying job are— | Enter on line 2 above | If wages from HIGHEST paying job are— | Enter on line 7 above | If wages from HIGHEST paying job are— | Enter on line 7 above |
| \$0 - \$5,000 - | 0 | \$0 - \$8,000 - | 0 | \$0 - \$65,000 | \$560 | \$0 - \$35,000 | \$560 |
| 5,001 - 12,000 - | 1 | 8,001 - 15,000 - | 1 | 65,001 - 125,000 | 930 | 35,001 - 90,000 | 930 |
| 12,001 - 22,000 - | 2 | 15,001 - 25,000 - | 2 | 125,001 - 185,000 | 1,040 | 90,001 - 165,000 | 1,040 |
| 22,001 - 25,000 - | 3 | 25,001 - 30,000 - | 3 | 185,001 - 335,000 | 1,220 | 165,001 - 370,000 | 1,220 |
| 25,001 - 30,000 - | 4 | 30,001 - 40,000 - | 4 | 335,001 and over | 1,300 | 370,001 and over | 1,300 |
| 30,001 - 40,000 - | 5 | 40,001 - 50,000 - | 5 | | | | |
| 40,001 - 48,000 - | 6 | 50,001 - 65,000 - | 6 | | | | |
| 48,001 - 55,000 - | 7 | 65,001 - 80,000 - | 7 | | | | |
| 55,001 - 65,000 - | 8 | 80,001 - 95,000 - | 8 | | | | |
| 65,001 - 72,000 - | 9 | 95,001 -120,000 - | 9 | | | | |
| 72,001 - 85,000 - | 10 | 120,001 and over | 10 | | | | |
| 85,001 - 97,000 - | 11 | | | | | | |
| 97,001 -110,000 - | 12 | | | | | | |
| 110,001 -120,000 - | 13 | | | | | | |
| 120,001 -135,000 - | 14 | | | | | | |
| 135,001 and over | 15 | | | | | | |

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. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing 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, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. 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.

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 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 Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification *(To be completed and signed by employee at the time employment begins.)*

| | | | |
|---|-------|----------------|---------------------------------------|
| Print Name: Last | First | Middle Initial | Maiden Name |
| Address <i>(Street Name and Number)</i> | | Apt. # | Date of Birth <i>(month/day/year)</i> |
| City | State | Zip Code | Social Security # |

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) _____
- An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - month/day/year)

| | |
|----------------------|------------------------------|
| Employee's Signature | Date <i>(month/day/year)</i> |
|----------------------|------------------------------|

Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

| | |
|--|------------|
| Preparer's/Translator's Signature | Print Name |
| Address <i>(Street Name and Number, City, State, Zip Code)</i> | |
| Date <i>(month/day/year)</i> | |

Section 2. Employer Review and Verification *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

| List A | OR | List B | AND | List C |
|---|----|--------|-----|--------|
| Document title: _____ | | _____ | | _____ |
| Issuing authority: _____ | | _____ | | _____ |
| Document #: _____ | | _____ | | _____ |
| Expiration Date <i>(if any)</i> : _____ | | _____ | | _____ |
| Document #: _____ | | _____ | | _____ |
| Expiration Date <i>(if any)</i> : _____ | | _____ | | _____ |

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

| | | |
|--|------------|------------------------------|
| Signature of Employer or Authorized Representative | Print Name | Title |
| Business or Organization Name and Address <i>(Street Name and Number, City, State, Zip Code)</i> | | Date <i>(month/day/year)</i> |

Section 3. Updating and Reverification *(To be completed and signed by employer.)*

| | |
|------------------------------------|--|
| A. New Name <i>(if applicable)</i> | B. Date of Rehire <i>(month/day/year)</i> <i>(if applicable)</i> |
|------------------------------------|--|

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

| | | |
|-----------------------|-------------------|---|
| Document Title: _____ | Document #: _____ | Expiration Date <i>(if any)</i> : _____ |
|-----------------------|-------------------|---|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

| | |
|--|------------------------------|
| Signature of Employer or Authorized Representative | Date <i>(month/day/year)</i> |
|--|------------------------------|



PAYROLL

Exhibit E

Authorization Agreement for Employee Direct Deposit

(Copy, complete and sign one for each Account/Bank)

Employer Name

Bank Address

City

State

Zip

EMPLOYEE NAME _____ EMPLOYEE SS# _____

I hereby authorize (my employer), _____ hereinafter called EMPLOYER, to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my (our) account or accounts listed below. I acknowledge that the origination of ACH transactions to my account must comply with the provisions of U.S. law.

Name of bank, credit union or savings & loan

Checking (OR)

Savings (Choose One)

Routing and Transit Number

Fixed Amount \$ _____ (OR)

Account Number

This authorization is to remain in full force and effect until EMPLOYER has received written notification from me (or either of us) of its termination in such time and in such manner as to afford to EMPLOYER a reasonable opportunity to act on it.

DATE _____ SIGNATURE of Employee _____

NOTE: ALL WRITTEN CREDIT/DEBIT AUTHORIZATION MUST PROVIDE THAT THE RECEIVER MAY REVOKE THE AUTHORIZATION ONLY BY NOTIFYING THE EMPLOYER IN THE MANNER SPECIFIED IN THE AUTHORIZATION.

THIS FORM IS FOR YOUR INTERNAL USE ONLY

Use this form on your letterhead or have preprinted forms. It is the employer's responsibility to have this form completed by each employee that request direct deposit and to keep on file for two years after termination of direct deposit.