

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.) | | 5 Other identification number |
| 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) Precision Payroll of America, LLC | | 10 Employer identification number (EIN) 36-4486118 |
| 11 Address (number, street, and room or suite no.) 1901 S. Meyers Road Suite 310 | | |
| City or town, state, and ZIP code Oakbrook Terrace, Illinois 60181-5243 | | |
| 12 Contact person Patty Fritz | 13 Daytime telephone number 630-887-3156 | 14 Fax number 630-887-0735 |

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 <input checked="" type="checkbox"/> | 941 <input checked="" type="checkbox"/> | 940-PR _____ | 941-PR _____ | 941-SS _____ | 943 _____ |
| 943-PR _____ | 944 _____ | 944-PR _____ | 944-SS _____ | 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 <input checked="" type="checkbox"/> | 941 <input checked="" type="checkbox"/> | 943 _____ | 944 _____ | 945 _____ | 720 _____ |
| 1041 _____ | 1042 _____ | 1120 _____ | CT-1 _____ | 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

_____ _____ _____
 Signature of taxpayer Title Date

COMPANY _____ ADDRESS _____

Precision Payroll of America, LLC Payroll Tax Service Agreement Section I

For purposes of performing the services requested under this Agreement, Client hereby authorizes Precision Payroll of America, LLC (PPA), to sign and file Client's applicable federal, state and local tax returns, and further authorized PPA to charge Client's bank account one day prior to payroll check date, for applicable payroll taxes related to the Payroll Tax Service provided.

PPA agrees to take reasonable steps to make timely tax deposits for all payroll taxes it collects from the Client. PPA's liability to Client for errors or for loss, destruction, or damage caused by PPA's operations or personnel shall be limited to, and Client's exclusive remedy shall be, recovery of interest and penalty which has resulted from error. At no time shall PPA be responsible for any taxes uncollected, which are due from Client to any taxing authority. Upon written request of client, PPA agrees to refund to the Client any taxes it collects from the Client that it does not deposit with a taxing authority. In the event of NSF or non-funded tax deposits by Client, Client shall be responsible for the immediate funding via a wire transfer to PPA's tax account. Failure to fund a tax deposit made shall constitute a breach of contract and all necessary collection efforts and any attorney's fees and any court costs arising from such breach shall be the responsibility of the Client.

PPA shall not be liable for, and Client shall hold PPA harmless from any incidental, indirect, special, or consequential damages suffered by Client, and any claim, demand or action against Client by any third party, in connection with or arising out of this Agreement or the performance of the service hereunder.

BY _____ Precision Payroll of America, LLC
 BY _____
 Its: _____ Its: _____

Precision Payroll of America, LLC Payroll Tax Service Agreement Section II

FEIN # _____ Tax Form: 940 941 Other: _____

Beginning Tax Period: Quarter _____ Year: _____ Deposit Frequency: Next Day Semi-Weekly Monthly

TAX FILING WILL BEGIN WITH: QUARTER _____ PAYROLL PAID _____
 Tax Qtr/Yr. MM/DD/YY

ALL TAXES

| State, City, Locality Name | Payroll Tax Code (Alpha/Numeric 6 Digit) | Account Number (see Note #1) | Deposit Frequency |
|----------------------------|--|------------------------------|-------------------|
| | | | |
| | | | |
| | | | |
| | | | |

| State Name | Payroll Tax Code | Account Number | SUI Base Rate | Add'l Rate | Disability Rate | Add'l Rate |
|------------|------------------|----------------|---------------|------------|-----------------|------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |

(use additional sheets if necessary)

Funding Authorization

Bank is hereby authorized and instructed to honor charges to Client's DDA (Demand Deposit Account) for payroll tax liabilities, employee paychecks and/or direct deposits, processing fees and if necessary, adjustment entries, which will be initiated by Precision Payroll of America, LLC. If bank does not or cannot honor such charges or if bank is contacted by Client regarding any authorized deductions, including electronic deductions, bank is additionally instructed to contact Precision Payroll immediately at 877-941-1040 and notify Precision Payroll of the circumstances. Non-funding, NSF or any failure to fund payroll, taxes, direct deposit or service fees shall be remedied with a wire transfer no later than the next business day after notice from Precision, for balance due plus any bank charges arising from failure to fund. Failure to fund shall constitute a breach of contract and all transactions may be reversed. Additionally, all collection efforts, attorney's fees and court costs shall be the sole responsibility of the client.

ABA# _____ **ACCOUNT** _____
Attach a voided check below. Make sure the check matches the account number listed above
and that this is the account from which direct deposit and/or tax payments are made.

Authorized by (as shown on bank records) _____ Date _____

Authorized Name (please print) _____ Title _____

STATE OF ILLINOIS
DEPARTMENT OF EMPLOYMENT SECURITY
33 SOUTH STATE STREET
CHICAGO, ILLINOIS 60603-2802

UNEMPLOYMENT INSURANCE SPECIAL MAILING FORM

The purpose of this form is to notify the Department of a request to have correspondence sent to an address other than your business address or to terminate a preexisting address. **If the requested address being added is for a third party or service bureau, you must also complete the Power of Attorney (LE-10) form.**

Employer Name _____

DBA Name _____

Illinois UI Account Number _____

Federal I.D. Number _____

Note: Each form can be directed to only one address. Therefore, check only once for each form. If your request cannot be contained in its entirety on this form because of multiple addresses, please provide additional copies of the form:

- _____ BIS-32 (Notice to Chargeable Employer)
- UI-3/40 (Contribution & Wage Report)
- _____ Ben 118/118R (Benefit Charge Notice)
- UI-5A/UI-5B (Rate Notice)
- _____ Benefit Appeal Notice
- _____ SI-5 (Notice of Benefit Earnings Audit)

Precision Payroll of America, LLC
C/O (Name of Representative or Service Bureau)

1901 S. Meyers Road - Suite 310
Street Address Unit or Suite

Oakbrook Terrace, IL 60181-5243
City State Zip Code

USA 630-887-3156
Country Telephone Number

Effective Date _____

Termination Date _____

- _____ BIS-32 (Notice to Chargeable Employer)
- _____ UI-3/40 (Contribution & Wage Report)
- _____ Ben 118/118R (Benefit Charge Notice)
- _____ UI-5A/UI-5B (Rate Notice)
- _____ Benefit Appeal Notice
- _____ SI-5 (Notice of Benefit Earnings Audit)

C/O (Name of Representative or Service Bureau)

Street Address Unit or Suite

City State Zip Code

Country Telephone Number

Effective Date _____

Termination Date _____

Signed by _____

Date _____

Title _____

Telephone Number _____

STATE OF ILLINOIS
DEPARTMENT OF EMPLOYMENT SECURITY
U.I. REVENUE
33 SOUTH STATE STREET
CHICAGO, ILLINOIS 60603-2802

Account No. _____

**POWER OF ATTORNEY FOR REPRESENTING EMPLOYER
BEFORE THE DIRECTOR OF EMPLOYMENT SECURITY
UNDER THE ILLINOIS UNEMPLOYMENT INSURANCE ACT**

KNOW ALL MEN BY THESE PRESENTS, That the employer, _____
Name

_____ State whether individual, partnership or corporation, etc.

located at _____
Address

has made, constituted and appointed, and by these presents does hereby make, constitute and appoint Representative,

Precision Payroll of America, LLC @ 1901 S Meyers Road - Suite 310, Oakbrook Terrace, Illinois 60101
Name and Address

as attorney(s)-in-fact for the employer, to represent the employer before the Director of Employment Security of the State of Illinois, in any and all matters, proceedings and hearings pertaining to the employer's liability for the payment of contributions, interest and penalties under The Illinois Unemployment Insurance Act.

Giving and granting unto the employer's said representative, full power and authority to do and perform all and every act and thing whatsoever requisite, necessary and proper to be done, in and about the premises as fully to all intents and purposes as the employer might or could do, hereby ratifying and confirming all that the employer's said attorney shall lawfully do or cause to be done by virtue hereof. This Power of Attorney can be used to change the mailing addresses of only the documents specified on the reverse side of this form. Unless the reverse side of this form is completed, no documents will be sent to the address designated on the Power of Attorney. However, all documents other than those specified by the Department on the reverse side will be mailed to the employer's last known place of business.

Dated at _____, this _____ day of _____, _____.

Name of Employer

By _____
Signature

Title _____

AGREEMENT FOR PRECISION PAYROLL SERVICES

This Agreement, made this ____ day of _____, 20____, by and between Precision Payroll of America, LLC (PPA) and _____, (“Client”).

For and in consideration of the promises set forth below, the parties agree as follows:

1. PPA agrees to provide and Client agrees to pay for the Payroll Services indicated in Paragraph 2 and additional services selected below.
2. Client hereby requests that PPA provide it with the following Payroll Services:
Please check the selected service:

- BASIC PAYROLL SERVICE
- FULL TAX PAY SERVICE
- TAX REPORTING SERVICE
- ACH DIRECT DEPOSIT
- CHECK SIGNING
- CHECK STUFFING
- COMMON ACCOUNT
- SPECIAL REPORTING _____
- HUMAN RESOURCE MANAGEMENT SYSTEM
- HUMAN RESOURCE SERVICES
- ONLINE EMPLOYER
- ONLINE EMPLOYEE
- QUICKBOOKS INTERFACE
- UNEMPLOYMENT COST CONTROL
- POP/FSA ADMINISTRATION
- TIME AND ATTENDANCE
- PREMIUM BY PAYROLL WORKERS COMPENSATION

3. Basic Payroll services include:

| | | |
|------------------------------------|----------------------------------|-----------------------------|
| Timesheets/Web/PC Entry | Checks and Vouchers | Check Stock |
| Cash Analysis Report | Payroll Register | Departmental Summary |
| Check Reconciliation Report | ACH Reconciliation Report | Tax Detail Report |
| Deduction Registers | Next Day Delivery | |

PPA shall provide timely and accurate reporting to the extent of client’s accuracy and timely reporting. Payroll input data received by 3:30 PM CST/ AZ 3:30 PM MST shall be processed and delivered by 2:00 PM the next business day. (Arizona by 3:00 PM MST) PPA errors shall be corrected and delivered to client without fees or additional fees. Client error correction may be subject to standard or special pricing. PPA provides storage and retrieval of client payroll data for 36 months.

4. Additional Services: Additional services shall be provided along client and processing schedules. PPA shall take great care in providing delivery of additional services. Some additional services may require independent agreements for procurement. Terms and conditions shall be outlined in all additional agreements for ancillary services.
5. Confidentiality: PPA shall at no time, share client data with any third party unless expressly authorized by client in writing. PPA provides secure and confidential systems to ensure privacy and confidentiality. All electronically transmitted data, portals and payroll entry vehicles are protected through 128 bit encryption and all communication of data is 128 bit encrypted and **Secure Socket Layered**.
6. Terms and conditions: Payments of service fees are processed via ACH and on check date. ACH is PPA’s invoicing mechanism. Should client wish for a manual process, PPA may accommodate, however, terms remain Net Due Upon Receipt.
7. Late Payments, Late Fees and Finance Charges:

Client agrees with PPA to pay for all services upon receipt of a PPA Debit, PPA check or PPA invoice for services rendered. Invoices not funded or paid to PPA after 30 days will be considered delinquent and subject to late fees and finance charges.

Suspension of Payroll Processing:

At the discretion of PPA, PPA may suspend payroll processing should charges, whether in the form of a debit, invoice or PPA check, remain unpaid sixty (60) days after the invoice or check date. In addition, late fees and finance charges shall accrue on all unpaid balances.

Late Fee:

A late fee shall be assessed if an invoice remains unpaid after thirty (30) days from the invoice date. A late fee will be charged in each month thereafter that any charge remains unpaid more than 30 days.

Finance Charge, Periodic Rate and Annual Percentage Rate:

After a charge remains unpaid for 60 days we will assess a finance charge. The daily periodic rate is .03833% and the nominal annual percentage rate is 13.99%.

Grace Period for Repayment of Balances:

We must receive payment of the total balance, if any, listed on the last billing statement, in the proper form, in time to be credited as of the payment due date on that statement to avoid imposition of additional finance charges.

Minimum Finance Charge:

There will be a minimum finance charge of \$.50 for each billing period in which a finance charge is payable.

In Case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at 1901 S Meyers Rd Suite 310 Oakbrook Terrace, IL 60181 as soon as possible. We must hear from you no later than 10 days after we send you the first invoice on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. If you send us a letter, please include the following information:

- Your name
- Your company's name and account number
- Dollar amount and invoice number of the suspected error.
- Describe the error and explain why you believe there is an error.

This agreement is in accord with the laws of the States of Illinois and Arizona.

Client: _____

Precision Payroll of America, LLC

By: _____

By: _____

Title: _____

Title: _____