

***To our valued client:***

As discussed in the letter dated June 2<sup>nd</sup>, 2008, announcing IOI Payroll Services, Inc. (*IOI*) has acquired the business operated by Time+Plus, Inc.; new Authorization Agreement forms under our IOI Payroll Services, Inc. name, with corresponding instructions are included. We ask that you complete and sign the enclosed forms, and return at your earliest convenience, preferably within 15 business days, via fax or mail. These forms are also available on our web-site at [www.ioipayroll.com](http://www.ioipayroll.com).

**In the meantime, please be assured that your payroll will continue to be processed in accordance with your current instructions.**

Your questions and feedback are important to us and we welcome your comments. In the next few days, a member of our staff will be calling you to answer any questions. You may also call our corporate offices at 1-888-697-0021, or your current Time Plus team member or branch manager.

**Via Fax (to your respective Branch):**

<b>Georgia and Ohio:</b>	<b>Fax # 888.271.1483</b>
<b>California:</b>	<b>Fax # 888.271.1647</b>
<b>Pennsylvania:</b>	<b>Fax # 888.278.1926</b>
<b>All Others:</b>	<b>Fax # 888.271.1483</b>

**Via Mail:**

IOI Payroll Services, Inc.  
Attention: Customer Service  
25325 Leer Drive  
P.O. Box 2928  
Elkhart, IN 46515-2928

## IOI Payroll Services, Inc.

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### Instruction Checklist for Authorization Agreements

In order to provide exceptional service and prevent disruption to your payroll process, we ask for your assistance. The following forms (with basic descriptions) are enclosed and authorize us to continue processing your payroll, ACH (direct deposit) transactions, and related payroll tax without delay.

- Payroll Tax Filing Information** – This form simply provides deposit frequencies, account numbers and rates for unemployment and withholding applications.
- 8655 Reporting Agent Authorization** - authorizes IOI to make deposits and file Tax Returns make with the IRS.
- Limited Power of Attorney and Authorization-** Provides IOI the authority to sign and file tax returns and make tax deposits for federal, state and local authorities on behalf of Client Company. This allows us to speak with the respective agencies to clarify or work through any questions regarding payroll taxes.
- Payroll Tax Service Agreement** – This agreement stipulates responsibilities of both IOI Payroll Services, Inc and Client Company. for payroll tax services.
- Authorization Agreement For Company Automatic (Ach) Debits-** This form authorizes IOI to debit accounts for payroll, tax filing, and invoice for services. Funds can be debited from the same account, or separate accounts.
- Bank ACH Block Checklist** – This form is confirmation whether your payroll bank account has ACH Block service as offered by some banks (blocks can cause delay in delivery of funds). If you are unsure a quick call to your bank representative can confirm. If blocks are currently set-up on your account please indicate yes and provide the name of your bank representative that we may provide information to regarding IOI Payroll Services.
- Authorization Agreement for Automatic (ACH) Credits-** Optional: This is the authorization form for new hire Employee direct deposits.

### **Please Fax completed forms to your respective Branch:**

<b>Georgia and Ohio:</b>	<b>Fax # 888.271.1483</b>
<b>California:</b>	<b>Fax # 888.271.1647</b>
<b>Pennsylvania:</b>	<b>Fax # 888.278.1926</b>
<b>All Others:</b>	<b>Fax # 888.271.1483</b>

Please contact your local Branch Manager, or our customer service team at 1-888-697-0021 for questions or additional information.

# IOI Payroll Services, Inc.

## PAYROLL TAX FILING INFORMATION Federal, State and Local Authorization

Client Legal Name: \_\_\_\_\_ Branch: \_\_\_\_\_ Division #: \_\_\_\_\_

### FEDERAL TAXES



Non-Tax Filer (0)                       Full Tax Filer (2)

Federal Tax ID #: \_\_\_\_\_ Federal Deposit Frequency \_\_\_\_\_

Federal Type: 941   
943   
944   
945

Beginning Tax Period: Qtr: 2<sup>nd</sup>                      Yr: 2008

### W2 Options:



**Standard: 2 - File W2s & 1099s Electronically**      Yes       No   
1 – Print W2s & 1099s on OCR                      Yes       No   
0 – File W2s & 1099s OCR                      Yes       No



Multi-state Employer:                      Yes       No   
If Yes - include Reciprocal:                      Yes       No



### STATE TAXES

STATE ABBR.	STATE INCOME TAX ACCOUNT NUMBER	*DEP FREQ.	STATE UNEMPLOYMENT INSURANCE ACCOUNT NUMBER	BASE RATE	ADD'L RATE



### LOCAL TAXES

LOCAL ABBR.	CITY/COUNTY NAME	CITY/COUNTY ACCOUNT NO.	*DEP FREQ	*Deposit Frequencies:
				OC = Octal Monthly QM = Quarter Monthly SM = Semi-Monthly MO = Monthly QU = Quarterly SA = Semi-Annually AN = Annually

# Reporting Agent Authorization

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-1058

## Taxpayer

1a Name of taxpayer (as distinguished from trade name)		2 Employer identification number
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) <b>IOI Payroll Services, Inc.</b>		10 Employer identification number (EIN) <b>26-2601202</b>
11 Address (number, street, and room or suite no.) <b>PO Box 2928</b> <b>Elkhart, IN 46515</b>		
12 Contact person <b>Carol Sanders</b>	13 Daytime telephone number <b>( 574 ) 262-2800</b>	14 Fax number <b>( 574 ) 206-2369</b>

## 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 hereto 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 \_\_\_\_\_

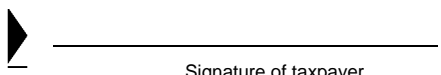
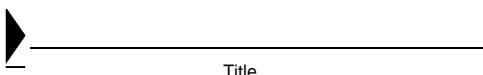

## State or Local Authorization

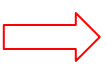
19 Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

## 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** 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



# IOI Payroll Services, Inc.

## LIMITED POWER OF ATTORNEY and AUTHORIZATION

TAXPAYER: \_\_\_\_\_ Division #: \_\_\_\_\_ Federal ID Number \_\_\_\_\_

hereby appoints: **IOI Payroll Services, Inc.(IOI)** as attorney-in-fact with authority to sign and file employment tax returns and make tax deposits for the Taxpayer to federal, state and local jurisdictions.

This authorization shall include the appropriate state and local forms and the following federal forms, beginning with the tax period indicated and continuing in effect until terminated.

### Federal Tax Form

### Tax Period Beginning

940

Tax Year 2008

941

Tax Quarter/Year 2nd / 2008

Other \_\_\_\_\_

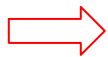
Tax Quarter/Year 2nd / 2008

The attorney-in-fact is also authorized to receive copies of notices, correspondence and transcripts with respect to employment tax returns filed by or on behalf of the Taxpayer.

This Limited Power of Attorney and Authorization revokes all earlier tax filing Powers of Attorney and tax information authorizations on file with the respective taxing authorities with respect to the same tax matters and tax periods covered hereby.

This Limited Power of Attorney and Authorization shall remain in effect until notified by the Taxpayer or **IOI** of termination or revocation.

TAXPAYER: \_\_\_\_\_  
(Company Name)



BY: \_\_\_\_\_  
(Signature of Authorized Officer)

Name/Title: \_\_\_\_\_  
Print or Type (Name & Title of Authorized Officer)

Date: \_\_\_\_\_

# IOI Payroll Services, Inc.

Division #/Company ID: \_\_\_\_\_

## ***PAYROLL TAX SERVICE AGREEMENT***

This Agreement is made this 1<sup>st</sup> day of June, 2008, by and between IOI Payroll Services, Inc. ("*IOI*") and \_\_\_\_\_ ("*Client*").

Client has the following effective date for Payroll Tax Filing Services:

_____	Beginning of Year
_____	Mid-Year Start
<u>6/1/2008</u>	Mid-Quarter Start

FOR AND IN CONSIDERATION of the promises set forth below, the parties agree as follows:

*IOI* agrees to provide, and Client agrees to pay for the Payroll Tax Services provided by *IOI*. Such services include payment of all payroll tax liabilities and reporting of same as required by Federal, state and local taxing authorities as applicable to the Client's tax filing requirements.

As a client who begins with a Mid Year or Mid Quarter start date, *IOI* will prepare and file all quarterly and annual reports for the current year, with the provision that all required documents necessary to do so are provided by Client to *IOI* within 30 days of Agreement effective date.

Client authorizes *IOI* to initiate ACH transactions against Client bank account (as listed in Authorization Agreement for Automatic (ACH) Debits) one day prior to each payroll check date, for all applicable payroll taxes incurred related to that payroll.

For the Payroll Tax Services provided under this Agreement, Client shall pay *IOI* a service fee equal to *IOI*'s then-prevailing rate for services rendered. Client shall be billed per process for all charges incurred.

*IOI* agrees to take reasonable steps to make timely tax deposits for all payroll taxes collected from the Client. *IOI*'s liability to Client for errors or for loss, destruction or damage caused by *IOI*'s operations or personnel shall be limited to, and Client's exclusive remedy shall be, recovery of interest and penalty which has resulted from *IOI*'s error. At no time shall *IOI* be responsible for any taxes uncollected, which are due from Client to any taxing authority. Upon written request of client, *IOI* agrees to refund to the Client any taxes it collects from the Client that have not been deposited with a taxing authority.

*IOI* shall not be liable for, and Client shall hold *IOI* 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.

This Agreement shall be governed by the laws of the State of Indiana.

IN WITNESS WHEREOF, the parties execute this Agreement on the date first shown above.



Client:  
By: \_\_\_\_\_  
Title: \_\_\_\_\_

***IOI Payroll Services, Inc. (IOI)***  
By: \_\_\_\_\_  
Title: \_\_\_\_\_

# IOI Payroll Services, Inc.

## Authorization Agreement for Company Automatic (ACH) Debits

Client Name: \_\_\_\_\_

Address: \_\_\_\_\_

Client ID/Division Number: \_\_\_\_\_

Client hereby IOI Payroll Services, Inc. to initiate debits to cover obligations incurred for Client's payroll tax filings and for invoice obligations due IOI. It is agreed debits for each IOI invoice shall occur one day following the processing entry date and debits for payroll ACH and tax filings shall occur one day prior to check or disbursement date.

Client further authorizes IOI to initiate, if necessary, credit or debit entries intended to correct errors made to any prior debits or credits to Client's accounts or cover any non sufficient fund returns. This authorization applies to the following depository accounts.

Authorization Agreement for **Payroll ACH Debits:** Yes  No

Depository Name

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**Checking**  Savings (Indicate type of account)

Transit/ABA Number \_\_\_\_\_ Account Number \_\_\_\_\_

  
As applicable

Authorization Agreement for **Tax Filing Debit:** Yes  No  Same as payroll ACH

Depository Name

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**Checking**  Savings (Indicate type of account)

Transit/ABA Number \_\_\_\_\_ Account Number \_\_\_\_\_

  
As applicable

Authorization Agreement for **Invoice Debit:** Yes  No  Same as payroll ACH

Depository Name


City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**Checking**  Savings (Indicate type of account)

Transit/ABA Number \_\_\_\_\_ Account Number \_\_\_\_\_

  
As applicable

This authority is to remain in full force and effect until notified by Client or IOI of termination or revocation.

 By: \_\_\_\_\_  
(Signature of Authorized Officer)

Please Print: \_\_\_\_\_  
Name and Title of Authorized Officer)

Date: \_\_\_\_\_

FOR IOI USE ONLY	Date:	By:
Form Received		
Pre-notification Sent		
ACH Maintenance Completed		
Termination/Revocation		

# IOI Payroll Services, Inc.

## Bank ACH Block Checklist

Co. ID/Division #: \_\_\_\_\_

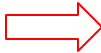
Company Name \_\_\_\_\_

Answer As applicable

Does your company use payroll bank account blocks? Yes  No


Do you anticipate using blocks in the future? Yes  No

If you answered **“Yes”** to either question above, please list the appropriate contact person.

 Contact Name: \_\_\_\_\_

Phone #: \_\_\_\_\_

**I certify I have the authority to confirm this accounting information.**

 \_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

# IOI Payroll Services, Inc.

## Authorization Agreement for Automatic (ACH) Credits

Company Name: \_\_\_\_\_ Branch: \_\_\_\_\_ Div. # \_\_\_\_\_

Dept# \_\_\_\_\_ Employee# \_\_\_\_\_

Employee Name: \_\_\_\_\_

Address, Street: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

I hereby authorize *IOI Payroll Services, Inc. (IOI)* to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries made in error to my account indicated below and the DEPOSITORY to credit and/or debit the same to such account.

Depository Name: \_\_\_\_\_

Address, Street: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

<input type="checkbox"/> Checking	Amount to deposit;
<input type="checkbox"/> Savings	If net due, write net: \$ _____
Transit/ABA Number:	_____
Account Number:	_____
Description:	<u>Payroll Check</u>

<input type="checkbox"/> Checking	Amount to deposit;
<input type="checkbox"/> Savings	If net due, write net: \$ _____
Transit/ABA Number:	_____
Account Number:	_____
Description:	<u>Payroll Check</u>

This authority is to remain in full force and effect until notified by me or Employer of termination or revocation.

By: \_\_\_\_\_  
(Employee Signature)

Date: \_\_\_\_\_