



RBC & Associates INC.
P.O. BOX 751
Calhoun, GA 30703
Phone 706-503-1484
F: 866-304-1408
Email:support@rbconline.us

Are You Looking for an Effective Bookkeeping & Payroll Solution?

RBC & Associates is a full- service, affordable bookkeeping service. But we're more than just your bookkeepers. We help you analyze your business and make smart moves, knowing how to read the story of your financial statements with our unique virtual CFO program..

We operate virtually, which means that you don't need to furnish computers, computer support, employee benefits, medical insurance, vacation time, office space, or any of the other hundreds of 'little' expenses that can cost you thousands of extra dollars per year.

Have you been struggling to find a bookkeeper who:

- Operates proactively
- Understands business
- Is responsive to your needs
- Provides a safe and secure bookkeeping service, using HIPPA-compliant fax and online storage technologies
- Will not expose your business to state tax nexus issues
- Has experience in real estate bookkeeping
- Offers quality and knowledgeable bookkeeping service at a reasonable rate
- Gets the work done quickly and accurately
- Ensures that you have instant, full access to your financial data at all times?

Get started now by taking 5 easy steps:

- (1) **Print** out this entire Agreement Package;
- (2) **Complete and Sign** the Bookkeeping Services Agreement and Payment Instructions on pages 1, 4 and 9 and the payment information on page 10;
- (3) **Initial** service level desired at pages 6-8;
- (4) **Remember** to include a photocopy of your credit card and photo ID;
- (5) **Send** us the entire, completed Agreement Package, etc., by either:
Fax to 877-570-0104(*Stay Safe! Do not email credit card information*)
Upload to your secure link (call or email to set up if not complete)

OR

Overnight delivery to:

151 N. Dale Ave

Calhoun, GA 30701

Questions?

If you've got questions about our product or service levels, please give us a call at 1-706-503-1484

**All RBC & Associates staff have college degrees in Business and/or Accounting. They have been trained in all software used.
All bookkeeping & payroll work is reviewed by a senior manager or CPA.**



BOOKKEEPING & PAYROLL SERVICES AGREEMENT

(Please prepare a separate agreement for each business we will provide bookkeeping services to)

This agreement is made by and between RBC & Associates ,
P.O. BOX 751 CALHOUN, GA 30703 (“RBC”) and:

Company Name: _____

Company Address: _____

Phone/Fax/Email: _____

(hereinafter, “Client”)

IN CONSIDERATION of the covenants contained herein, CFA and Client hereby agree to the following:

1. **PURPOSE:** The purpose of this agreement is to engage RBC as the bookkeeper and/or payroll processor for the Client. The contracted services (“Contracted Services”) to be rendered by RBC on behalf of Client are detailed on Attachment (A).
2. **FEES: No fee will be charged until you have agreed to the accurate price quite we will prepare based on your information.**

Client agrees to pay RBC for the Contracted Services at the rates specified on Attachment (A), payable in advance no later than the first of the month for which services are provided. Client agrees to pay RBC for additional services and costs at the applicable rate specified on Attachment (A) prior to service being performed. In the case of an estimated charge, a retainer amount will be determined and any unused balance will be rolled to the next month, unless Client notifies us prior to next period. RBC reserves the right to change its fee schedule from time to time, but shall not increase Client’s monthly fees more than once a year and will notify Client ahead of time regarding any fee changes.

3. **SOFTWARE AND EQUIPMENT:** RBC have advised Client that RBC uses Software Online to provide the Agreed Services. Client acknowledges that any software Online is a paid monthly subscription, and that Client will bear the cost of paying for its monthly subscription. If Client does not already have a Accounting Online subscription, Client Agrees that RBC will establish an account on behalf of Client, at Client’s expense, and will create Client’s baseline Chart of Accounts, together with other required set-up to allow RBC to provide the Agreed Services effectively. RBC have advised Client that RBC shall, at own cost and expense, use its own equipment to access and maintain Client’s books and financial records.

4. **SERVICE STANDARDS AND CONFIDENTIALITY COVENANT:** RBC is committed to its affordable, reliable and confidential bookkeeping services. Our standard hours business are 9am to 6pm ET, Monday to Friday.

RBC acknowledges that during the course of providing the Contracted Services, RBC shall be exposed to Client's confidential information. Confidential Information shall include but not be limited to the nature of the work performed by Client, the names addresses and telephone numbers of Client's customers, clients, employees, contract associates, vendors and work locations, trade secrets, techniques, formulae and technical specifications, drawings, models, data, designs, discoveries, software programs, financial data, sales and inventory data, customer lists, supplier lists and pricing. RBC expressly agrees at all times to maintain the strictest confidentiality of Client's sensitive and confidential information, and to follow such appropriate procedures as may be put into place by Client to ensure that no confidentiality rights are abridged during the term of this Agreement or at any time following the expiration or termination of this Agreement. The Confidentiality covenant provided herein shall continue following termination of this Agreement.

As part of the Confidentiality covenant, Client agrees to provide RBC with the name(s) and contact information for one or more designated individuals to whom RBC may provide information, and RBC agrees to only provide information to those individuals, or other individuals or as directed in writing by Client, and as required by law.

5. **WORK PRODUCT TURNAROUND:** RBC will endeavor to maintain a 2 week turnaround time for all Services, commencing on the date that RBC receive full documents, bank statements, credit card statements and other documentation or records from Client necessary to prepare financial statements. Client acknowledges and agrees that there are certain times when RBC's turnaround time may be affected, and Client and RBC sourceagree to work together to ensure such Service disruptions are minimized.

6. **WORK RECORDS:** Client agrees to provide RBC with copies of its financial and accounting documentation ("Documentation"). Client may choose to provide Documentation digitally, via secure Fax or uploaded to online secure storage, or physically, via mail or courier service.

Where Client's Documentation is provided physically, RBC strongly recommends that Client submit copies, rather than original Documentation. **RBC does not return Documentation, and accepts no responsibility for lost Documentation sent via mail or other delivery service, either inbound or outbound.**

Client acknowledges that, where Client is in arrears to RBC for provision of the Agreed Services, for any reason, RBC may retain all work product until said arrears are caught up, or upon specific agreement in writing between Client and RBC.

7. **RELATIONSHIP TO CLIENT:** RBC'S relationship to Client shall be that of an Independent Contractor. No employment relationship shall be formed between Client and RBC by entry into this Agreement. RBC shall have no claim under this Agreement or otherwise against Client for vacation pay, sick leave, retirement benefits, social security, workers compensation, disability, unemployment insurance benefits, or any other employee benefits, all of which shall be RBC'S sole responsibility. Client shall not withhold on RBC's behalf, pursuant to this Agreement, any sums for income tax, unemployment insurance, social security, or any other withholding pursuant to any law or requirement of any government agency, and payment of all such withholdings and remittances shall be RBC's sole responsibility. RBC shall indemnify and hold Client harmless from any and all loss or liability arising with respect to any of the foregoing benefits or withholdings that RBC fail to remit.

8. **ACCURACY OF FINANCIAL INFORMATION:** It is understood that the accuracy of financial information supplied to RBC is the sole responsibility of the Client. RBC shall not held responsible for the production of inaccurate financial statements, records and billings, or any other financial reports if the financial data submitted by the Client or by prior agent is inaccurate. In addition, the Client agrees to be responsible for all costs, expenses, and attorneys' fees incurred in an independent financial review for the purpose of correcting financial data of the Client.

9. **INDEMNIFICATION:** Client shall indemnify, defend, and save RBC harmless from any and all suits, costs, damages, or proceedings, including but not limited to RBC bookkeeping services, pertaining to any and all litigation in which the Client is a party. Client shall pay all expenses incurred should RBC be named a party in any litigation to which Client is a party. Additionally, Client shall further indemnify and hold harmless RBC and its employees, agents, officers and directors and assigns from liability for any and all claims, costs, suits and damages, including attorneys' fees arising directly or indirectly out of or in connection with Client's operation. Where RBC or RBC personnel breach the Confidentiality Covenant of this Agreement RBC shall indemnify, defend and save Client harmless from any and all suits, costs, damages, or proceedings arising as a result of said breach.

10. **TERMINATION:** This agreement may be terminated by either party, with or without cause, by giving thirty (30) day written notice, or:

- (a) By RBC, upon provision of seven (7) days written notice, where Client fails to pay any outstanding Fees; or
- (b) By Client, upon provision of fourteen (14) days written notice if RBC does not provide the Agreed Services in a timely manner, and to a reasonable degree of accuracy, such that Client's ability to operate its business is affected.

Any written notice to be provided from one party to the other shall be delivered by mail, fax or courier delivery, to the addresses of the parties as set out at the beginning of this Agreement, or to such other address as the parties may from time to time advise the other, in writing.

11. **ALL FEES DUE UPON TERMINATION:** Should any Fees be accrued but not yet paid at the time this Agreement is terminated, Client agrees to pay RBC all such fees on or before the last day that RBC performs any Agreed Services for the Client. Where Fees are prepaid, no refunds shall be given except with the express prior consent of RBC.

12. **COSTS OF LEGAL PROCEEDINGS:** If RBC needs to commence legal proceedings against Client for failure to pay any Fees, then RBC shall be entitled to recover its reasonable legal costs, including attorney's fees and expenses from Client.

13. **LIMITATION OF SERVICES:** The Services provided by RBC do not include IRS or state tax representation work or nexus evaluations. Should Client require those items, RBC can provide same through additional engagements with RBC-related companies.

14. **ENTIRE AGREEMENT:** It is specifically agreed by both parties to this agreement that the entire agreement of the parties is contained in this written agreement and this agreement supersedes all other previous agreements, written, oral or otherwise. This agreement shall only be modified and/or amended in writing signed by the parties hereto.

15. **NO WAIVER:** If any portion of this Agreement is waived, or if any breach of this Agreement is waived by RBC, that waiver shall not equate to a waiver of any earlier, later or concurrent breach of the same or any other provisions. No waiver of any portion of this Agreement or of any breach of this Agreement shall be effective unless made in writing and signed by an authorized representative of the waiving party.

16. **SEVERABILITY:** In the event of a Court ruling that one or more clauses in this Agreement is unenforceable, the remainder of this Agreement shall remain in full force and effect.

17. **APPLICABLE LAW:** The execution, interpretation, and performance of this agreement shall in all respects be controlled and governed by the laws of the United States of America and the State of Nevada. Each party consents to the exclusive jurisdiction of the state and federal courts sitting in Washoe County, Nevada, in any action on a claim arising out of, under or in connection with, this Agreement. Each party agrees that this is a mandatory forum selection clause.

IN WITNESS WHEREOF, each party has executed this Agreement as of the day and year first above written.

RBC & Associates INC.

[Print full legal name of business or individual]
A _____ *[State] Corporation/LLC/LP/Individual*

By: _____
Manager

By: _____
Its _____

Date Signed: _____

Date Signed: _____

RBC & Associates

PAYROLL & BOOKKEEPING SERVICES FEE SCHEDULE

RBC offers a variety of programs that can be tailored to meet your exact needs. Please initial beside the program or programs in which you wish to enroll

STEP ONE: Calculate Your Catch-Up Fee

(required for all new clients)

The Catch-Up/ Initial Program includes the following services:

- Review of your current bookkeeping system
- Bookkeeping catch up of outstanding financial data to bring your financial statements current
- Accounting system design
- Review and suggestions for current record-keeping systems
- Nexus evaluation (if applicable, will be offered at a 50% discount from Nexus Negotiator)
- Analysis of Stats at a Glance™ needs
- Client-CPA interface set-up (this will generally reduce your current tax preparation fees as we will accurately prepare many of the things your CPA would otherwise traditionally need to adjust.)

Bookkeeping /catch-up is required in all cases. If your company is brand new or you have a CPA prepared/approved financial statement that is less than one month old the fee is \$65.00.

The table below will help you to calculate your additional Catch-Up fee. First, look along the top of the table to determine how many months it has been since a CPA has prepared or reviewed your financial statements. Then, follow the column down to reach the total number of transactions that have occurred in that time. A transaction is considered to be a deposit, a check, a purchase, a sale, an adjusting journal entry or any other input into your accounting software program. The total will be your base Catch-Up Fee addition. Circle the appropriate amount. Don't worry if you have trouble here, we will clarify any over or underpayment in the final quotation before you are charged.

**	1 mo	2 mo	3 mo	4 mo	5 mo	6 mo	6 mo-1 yr	1-2 yrs	> 2 yrs
0-100***	25	25	25	25	50	100	275	Quote	Quote
101-300***	50	50	50	50	100	150	350	Quote	Quote
301-500***	125	125	125	150	175	225	425	Quote	Quote
501-700***	200	200	200	225	250	300	500	Quote	Quote
701-900***	275	275	275	300	325	375	575	Quote	Quote
> 900 ***	Quote	Quote	Quote	Quote	Quote	Quote	Quote	Quote	Quote

** = Months since a CPA has prepared or reviewed financial statements
 *** = Total number of transactions
 Quote = Indicates that we will need to quote individually, based on the number of months and number of transactions

CALCULATING YOUR CATCH-UP/SET-UP INITIAL FEE:

Base fee	\$50.00	_____	<i>Initials</i>
Additional amount from table	\$_____	_____	<i>Initials</i>
Fee for additional bank accounts <i>(first 2 are covered; \$25 each for additional accounts)</i>	\$_____	_____	<i>Initials</i>
Total Initial Fee (enter here and on page 8)	\$_____	_____	<i>Initials</i>

STEP TWO: Select Your Program

Plan A: BASIC PROGRAM

The Basic Ongoing Program provides financial statements and bookkeeping for a small business, but does not include payroll. In the Basic Ongoing Program, you receive the following services:

- Accounting system design
- Review of checks and receipts entry
- Entry of credit card charges
- Entry of bank statement draws and charges
- Preparation of all three financial statements (Balance Sheet, Profit & Loss Statement, Statement of Cash Flows)
- Stats at a Glance™ dashboard maintenance and review
- Weekly training on subjects such as:
 - Understanding Financial Statements
 - Stats at a Glance™
 - Wealth-Building with Financial Statements
 - Use Your Bookkeeper to Save You Taxes

RBC in Your Business

Accountants Compilation Opinion Letter (required yearly for most bank and loans

Extras:

- If over 300 entries in any month, \$0.75 per extra entry
- Sales tax reports are \$55/ea
- Nexus evaluation from Nexus Negotiator at 50% off regular price (\$99)
- State sales tax review to determine compliance with state tax regulations concerning taxable products and services (\$75 per state)
- 50% discount on the preparation of Personal Financial Statements (request a quote)
- QuickBooks repair or tutoring (if required) after Catch-up/Start-up \$75/hour
- Form 1099-INT & Form 1096 \$50 for the first 4 forms, \$3/ea after that
- Form 1099-DIV & Form 1096 \$50 for the first 4 forms, \$3/ea after that
- Form 1099-MISC & Form 1096 \$50 for the first 4 forms, \$3/ea after that

Plan B: CUSTOMIZED PROGRAM

The Customized Program provides all of the services in the Basic Program, plus your choice of one or more of the following add-on option packages:

OPTION A – Bill Paying/Invoicing Service

Select

We will prepare your bills for printing and invoice your customers for you, based on the information you provide. You will need to provide the checks from your facility for . (We do keep check stock for customers once customer has provided them to RBC signed. We will prepare customer invoices, track Accounts Receivables and send out monthly statements to your customers. We will also make collection calls (up to 25 per month) per your script and instructions.

OPTION B- Real Estate Service

Select

This package is specifically designed for real estate investors, property flippers, developers and dealers. You will have a bookkeeper with specific real estate expertise, with an accounting system designed for your specific real estate strategies. We will provide depreciation calculation and entries. There is an additional one-time, \$25 fee for each property you purchase or sell.

Extras:

All Extras as listed above under Basic Program

**Subscribe with A & B or Base account plus virtual financial officer program, you save 10% for six months.

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Web:www.rbconline.us*

CALCULATING YOUR FINAL FEE:

TOTAL ONE-TIME CATCH-UP/SET-UP FEE: \$ _____
(From Page 6)

PLUS TOTAL MONTHLY ONGOING CHARGES

Either:

Basic Program: \$200/mo + Software Online Fees \$ _____

Or:

Customized Program with 1, or 2 Options

\$350/mo *(Basic + 1 Option) + Software Online Fees* \$ _____

\$400/mo *(Basic + 2 Options) + Software Online Fees* \$ _____

Virtual Financial Officer Program

\$200/mo *(Plus the Basic or Customised Program)* \$ _____

SUB TOTAL: \$ _____

Less: 10% discount (where applicable)* \$ _____

GRAND TOTAL: \$ _____ **

***Please note that we will pro-rate your first month's charge if you join partway through the month.*

SERVICE START DATE: _____

RBC & Associate SERIES ATTACHMENT (A) CONTACT INFORMATION

Please provide us with the name, telephone number and email address for each person in your company that we are authorized to communicate with concerning Agreed Services and administrative matters related to your agreement with CFA

AUTHORIZED PERSON for the following:

Performance of Agreed Services *(matters relating to carrying out bookkeeping functions, including sourcing invoices, receipts, expense reports, payroll reports, check-writing, etc.)*

Administrative/Management Functions *(able to authorize additional work, extra billings, provide payment information)*

Name: _____

Title Within Company: _____

Telephone Number: _____

Email Address: _____

AUTHORIZED PERSON for the following:

Performance of Agreed Services *(matters relating to carrying out bookkeeping functions, including sourcing invoices, receipts, expense reports, payroll reports, check-writing, etc.)*

Administrative/Management Functions *(able to authorize additional work, extra billings, provide payment information, and discuss financial statements)*

Name: _____

Title Within Company: _____

Telephone Number: _____

Email Address: _____

RBC & Associates Accounting Series

CLIENT AGREEMENT AND PAYMENT INSTRUCTIONS

(Please include a photocopy of your credit card and a piece of photo ID)

Note: You will not be charged and services will not begin until you approve any cost estimate

Credit Card: We accept VISA, MasterCard, and American Express. Please provide us with:

Card Type: _____ Card Number _____ Exp Date: _____

Security Code (3-digit code on the back of the card or 4 digit code on the front for Am Ex): _____

Cardholder's name and Billing Address: _____

ACKNOWLEDGMENT AND PAYMENT AUTHORIZATION

I understand that I am retaining RBC & Associates for purposes of providing ongoing bookkeeping services. By signing this form, I authorize RBC & Associates to process the approved charges to my credit card in payment for my selected Program(s). A facsimile of this signed form shall be deemed as valid as an original.

AGREEMENT AND CANCELLATION POLICY

This is to acknowledge your payment received (on date received) by RBC & Associates for the Program(s) selected above. This payment is non-refundable. Your credit card will automatically be charged monthly on the first day of each month for that month's service. In the case of a declined or cancelled credit card or if we are unable to process your payment to your credit card, we will immediately contact you to resolve the situation. If we are unable to contact you or do not receive a reply from you within 7 days of our first attempt to reach you, your service under the Program(s) will immediately terminate and there will be no refund of payments up to termination. Pursuant to Section 10 of the Agreement, you may cancel at any time and acknowledge that cancellation by you relieves us of any further obligation to provide services under the agreement. Any prepaid Fees received by us at the time of your cancellation shall be non-refundable except as expressly agreed with us. You acknowledge that you have read and agree to the terms and conditions of this Agreement and Cancellation Policy and the Program(s) Description(s).

NAME _____

ADDRESS _____

CITY/STATE/ZIP _____

PHONE _____ ALTPHONE _____ EMAIL _____

SIGNATURE (Required) _____ DATE _____

**Upon completion, please fax your signed Agreement and this Payment form to:
RBC & Associates at 877-570-0104, or you may overnight all forms to:
RBC & Associates, P.O. BOX 751 Calhoun, GA 30703**

Authorization for Payroll Related Electronic Payments

I understand and accept the following conditions in relation to direct deposit and/or electronic tax payments from my payroll account:

1. In the case where the payroll provider is unable to withdraw from my bank account to cover direct deposit paychecks and/or electronic tax payments, I agree that I am financially responsible for paying the amount due, plus any related processing fees, collection fees or similar charges.
2. I allow the payroll service provider to perform business credit checks for my company.

Business Name: _____

Client Name (written): _____

Client Signature: _____

Date: _____

Bookkeeping Management Administration

Electronic Payment Agreement Form

Authorization Agreement

I _____, hereby authorize *RBC* to initiate automatic withdrawal from our account at the financial institution named below for payment of the agreed upon monthly payroll fees. The fees will be withdrawn once a month until either termination of service or other means of payment are agreed upon.

This agreement will remain in effect until *RBC* receives a written notice of cancellation from me or my financial institution.

Account Information

Name of Financial Institution: _____

Routing Number: _____

Account Number: _____

Checking

Savings

Signature

Authorized Signature (Primary): _____ Date: _____

Authorized Signature (Joint): _____ Date: _____

Please attach a voided check or deposit slip and return this form to the Payroll Department.

CLIENT START-UP CHECKLIST

EMPLOYER INFORMATION SHEET

General Information

Business Name _____ Business Address _____ City, State, Zip _____ Filing Name (if different) _____ Filing Address (if different) _____ City, State, Zip _____	Contact Name _____ Phone _____ Fax _____ Email _____
Company Type <input type="checkbox"/> S-Corp <input type="checkbox"/> C-Corp <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> 501c3 <input type="checkbox"/> Other _____	

Payroll Information

No. of W-2 employees _____ No. of 1099 contractors to be paid through payroll _____ First Date To Run Payroll MM ___ / DD ___ / YY ___ Federal EIN _____ <input type="checkbox"/> Applied For State Employer Account No. _____ <input type="checkbox"/> Applied For State Unemployment No. _____ <input type="checkbox"/> Applied For State Unemployment Insurance Rate _____ % (if known) Other state tax rates, if applicable: _____ _____	Federal Deposit Schedule <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-Weekly <input type="checkbox"/> Other _____ State Deposit Schedule <i>Only applicable to states with income tax</i> <input type="checkbox"/> Same as federal <input type="checkbox"/> Other _____
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Attach any historical payroll information from this calendar year for all active and terminated employees

We have not run any payroll yet this year

If you will begin using our service at the start of the 2nd, 3rd or 4th calendar quarter (April 1, July 1, or October 1), please include:

Year-to-date wages, taxes, and deductions for each employee

Dates and amounts of all payroll tax payments made to date for current year tax liabilities

If you will begin using our service in the middle of a calendar quarter, please include:

Year-to-date wages, taxes, and deductions for each employee as of the most recent payroll

Year-to-date wages, taxes, and deductions for each employee as of the end of the most recent calendar quarter *(not applicable if you're starting in the middle of the first calendar quarter)*

Payroll register or other summary for each payroll date in the current quarter, including total amounts for each wage item, tax, and voluntary deduction on that date.

Dates and amounts of all payroll tax payments made to date for current year tax liabilities

Notes:

EMPLOYEE INFORMATION SHEET

Complete this form for each employee.

General Information

Employee Name _____	Birth Date MM___/DD___/YY___
Address _____	Hire Date MM___/DD___/YY___
City, State, Zip _____	Social Security No. _____
Email Address _____	Gender <input type="checkbox"/> Female <input type="checkbox"/> Male

Direct Deposit Information

Will this employee be paid by direct deposit?

Direct deposit Yes No If yes, attach completed Authorization of Direct Deposit form

Tax Information

Please attach or specify the following information for this employee:

Attach completed federal Form W-4

Attach completed state withholding form

Only applicable if state income tax and filing status/allowances are different from federal

Specify any payroll taxes that this employee is exempt from, such as state unemployment, social security, or Medicare:

Specify any local taxes that need to be withheld from this employee's paycheck: _____

Notes:

Pay Information

How often will this employee be paid?

Pay Frequency

- Every Week
- Every Other Week
- Twice a Month
- Every Month
- Other _____

Payday details

Date(s) or day(s) employees paid _____
(e.g. 1st and 15th of the month)

Period Covered _____
(e.g. Paycheck on the 1st covers the 16th to the end of the prior month)

Which types of pay does this employee receive?

- | | | |
|---|--|--|
| <input type="checkbox"/> Salary _____ per _____ | <input type="checkbox"/> Bonus | <input type="checkbox"/> Clergy Housing (Cash) |
| <input type="checkbox"/> Hourly _____ per hour | <input type="checkbox"/> Commission | <input type="checkbox"/> Clergy Housing (In-Kind) |
| <input type="checkbox"/> 2 nd hourly rate _____ per hour | <input type="checkbox"/> Double overtime | <input type="checkbox"/> Bereavement Pay |
| <input type="checkbox"/> Overtime Pay | <input type="checkbox"/> Allowance | <input type="checkbox"/> Group Term Life Insurance |
| <input type="checkbox"/> Sick Pay | <input type="checkbox"/> Reimbursement | <input type="checkbox"/> S-Corp Owners Health Ins. |
| <input type="checkbox"/> Vacation Pay | <input type="checkbox"/> Cash Tips | <input type="checkbox"/> Personal Use of Company Car |
| <input type="checkbox"/> Holiday Pay | <input type="checkbox"/> Paycheck Tips | <input type="checkbox"/> Other: |

Select the voluntary deductions that apply and enter the \$ or % amount to be deducted from each paycheck

Deduction	\$ Amount or % of Gross	Deduction	\$ Amount or % of Gross
<input type="checkbox"/> Pre-tax medical	<input type="text"/>	<input type="checkbox"/> 403b	<input type="text"/>
<input type="checkbox"/> Pre-tax vision	<input type="text"/>	<input type="checkbox"/> Simple IRA	<input type="text"/>
<input type="checkbox"/> Pre-tax dental	<input type="text"/>	<input type="checkbox"/> SAR SEP	<input type="text"/>
<input type="checkbox"/> Taxable medical	<input type="text"/>	<input type="checkbox"/> Medical expense FSA	<input type="text"/>
<input type="checkbox"/> Taxable vision	<input type="text"/>	<input type="checkbox"/> Dependent care FSA	<input type="text"/>
<input type="checkbox"/> Taxable dental	<input type="text"/>	<input type="checkbox"/> Loan Repayment	<input type="text"/>
<input type="checkbox"/> 401K	<input type="text"/>	<input type="checkbox"/> Cash Advance Repayment	<input type="text"/>
<input type="checkbox"/> Simple 401K	<input type="text"/>	<input type="checkbox"/> Other <input type="text"/>	<input type="text"/>

Is this employee subject to wage garnishments, such as a federal tax or child support garnishment?

Yes No If yes, attach copies of all garnishment orders

Sick and Vacation

If this employee earns paid time off, complete the section below; otherwise, leave blank.

Sick Pay

No. of Hours Earned Per Year _____
 Max. hours accrued per year (if any) _____

Vacation Pay

No. of Hours Earned Per Year _____
 Max. hours accrued per year (if any) _____

Current Balance _____	Current Balance _____
Hours are accrued:	Hours are accrued:
<input type="checkbox"/> As a lump sum at the beginning of year	<input type="checkbox"/> As a lump sum at the beginning of year
<input type="checkbox"/> Each pay period	<input type="checkbox"/> Each pay period
<input type="checkbox"/> Each hour worked	<input type="checkbox"/> Each hour worked

Notes:

CONTRACTOR INFORMATION SHEET

Complete this form for each 1099 contractor.

General Information

Contractor Type Individual Business

Contractor Name _____

Address _____

City, State, Zip _____

Email Address _____

Social Security No./
Employer Identification No. _____

Direct Deposit Information

Will this contractor be paid by direct deposit?

Direct deposit Yes No If yes, attach completed Authorization of Direct Deposit form.

Pay Information

Has this contractor already been paid this calendar year?

Yes No

If yes, enter the total compensation and/or reimbursement amounts that you have paid the contractor during the current year.

Compensation amount \$ _____

Reimbursement amount \$ _____

Notes

Authorization for Direct Deposit

I authorize _____ to deposit my pay automatically to the account(s) indicated below and, if necessary, to adjust or reverse a deposit for any payroll entry made to my account in error. This authorization will remain in effect until I cancel it in writing and in such time as to afford _____ a reasonable opportunity to act on it.

Name on bank account: _____

Bank account number: _____ Checking Savings

Bank routing number: _____

Amount: \$ _____ or entire paycheck:

***Balance of pay to:**

Manual (paper check)

Account described below

***Note:** Split payments are not available for contractors.

Name on bank account: _____

Bank account number: _____ Checking Savings

Bank routing number: _____

Important: Please attach a voided check for each bank account to which funds should be deposited.

Employee/Contractor signature: _____

Date: _____

Payers:

Gathering Employee Information

To help you set up payroll, have each employee complete Form W-4 (attached). Use the completed form to record the employee's filing status and allowances for federal income tax withholding.

Also, have each employee complete an I-9 (attached). This federal form verifies the employee's eligibility to work in the U.S. Required: keep the completed form on file (you do not need to enter any information from the form in your payroll account).

Your state might require each employee to complete additional forms. For more information, click **Taxes & Forms** in the navigation bar at the top of the page, then click **Employee Setup**.

Form W-4 (2014)

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 2014 expires February 17, 2015. 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 \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

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 can 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. 505 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. 505 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. 505 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. 505 to see how the amount you are having withheld compares to your projected total tax for 2014. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	
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	
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	
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	
F	Enter "1" if you have at least \$2,000 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	
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child	G	
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	

For accuracy, **complete all worksheets that apply.** {

- 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 are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$50,000 (\$20,000 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.

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

W-4	Employee's Withholding Allowance Certificate	OMB No. 1545-0074
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.		2014
1 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		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5
6 Additional amount, if any, you want withheld from each paycheck		6 \$
7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. • 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 ▶		
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 2014 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1950) of your income, and miscellaneous deductions. For 2014, you may have to reduce your itemized deductions if your income is over \$305,050 and you are married filing jointly or are a qualifying widow(er); \$279,650 if you are head of household; \$254,200 if you are single and not head of household or a qualifying widow(er); or \$152,525 if you are married filing separately. See Pub. 505 for details	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$12,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,100 \text{ if head of household} \\ \$6,200 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2014 adjustments to income and any additional standard deduction (see Pub. 505)	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 2014 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2014 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 \$3,950 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 2014. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2014. 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 - \$6,000	0	\$0 - \$6,000	0	\$0 - \$74,000	\$590	\$0 - \$37,000	\$590
6,001 - 13,000	1	6,001 - 16,000	1	74,001 - 130,000	990	37,001 - 80,000	990
13,001 - 24,000	2	16,001 - 25,000	2	130,001 - 200,000	1,110	80,001 - 175,000	1,110
24,001 - 26,000	3	25,001 - 34,000	3	200,001 - 355,000	1,300	175,001 - 385,000	1,300
26,001 - 33,000	4	34,001 - 43,000	4	355,001 - 400,000	1,380	385,001 and over	1,560
33,001 - 43,000	5	43,001 - 70,000	5	400,001 and over	1,560		
43,001 - 49,000	6	70,001 - 85,000	6				
49,001 - 60,000	7	85,001 - 110,000	7				
60,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 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.



Instructions for Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 03/31/2016

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any work-authorized individual in hiring, discharge, recruitment or referral for a fee, or in the employment eligibility verification (Form I-9 and E-Verify) process based on that individual's citizenship status, immigration status or national origin. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC) at 1-800-255-7688 (employees), 1-800-255-8155 (employers), or 1-800-237-2515 (TDD), or visit www.justice.gov/crt/about/osc.

What Is the Purpose of This Form?

Employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 27, 2011. Employers should have used Form I-9 CNMI between November 28, 2009 and November 27, 2011.

General Instructions

Employers are responsible for completing and retaining Form I-9. For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

Form I-9 is made up of three sections. Employers may be fined if the form is not complete. Employers are responsible for retaining completed forms. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

Section 1. Employee Information and Attestation

Newly hired employees must complete and sign Section 1 of Form I-9 **no later than the first day of employment**. Section 1 should never be completed before the employee has accepted a job offer.

Provide the following information to complete Section 1:

Name: Provide your full legal last name, first name, and middle initial. Your last name is your family name or surname. If you have two last names or a hyphenated last name, include both names in the last name field. Your first name is your given name. Your middle initial is the first letter of your second given name, or the first letter of your middle name, if any.

Other names used: Provide all other names used, if any (including maiden name). If you have had no other legal names, write "N/A."

Address: Provide the address where you currently live, including Street Number and Name, Apartment Number (if applicable), City, State, and Zip Code. Do not provide a post office box address (P.O. Box). Only border commuters from Canada or Mexico may use an international address in this field.

Date of Birth: Provide your date of birth in the mm/dd/yyyy format. For example, January 23, 1950, should be written as 01/23/1950.

U.S. Social Security Number: Provide your 9-digit Social Security number. Providing your Social Security number is voluntary. However, if your employer participates in E-Verify, you must provide your Social Security number.

E-mail Address and Telephone Number (Optional): You may provide your e-mail address and telephone number. Department of Homeland Security (DHS) may contact you if DHS learns of a potential mismatch between the information provided and the information in DHS or Social Security Administration (SSA) records. You may write "N/A" if you choose not to provide this information.

All employees must attest in Section 1, under penalty of perjury, to their citizenship or immigration status by checking one of the following four boxes provided on the form:

1. A citizen of the United States

2. A noncitizen national of the United States: Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

3. A lawful permanent resident: A lawful permanent resident is any person who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant. The term "lawful permanent resident" includes conditional residents. If you check this box, write either your Alien Registration Number (A-Number) or USCIS Number in the field next to your selection. At this time, the USCIS Number is the same as the A-Number without the "A" prefix.

4. An alien authorized to work: If you are not a citizen or national of the United States or a lawful permanent resident, but are authorized to work in the United States, check this box.

If you check this box:

a. Record the date that your employment authorization expires, if any. Aliens whose employment authorization does not expire, such as refugees, asylees, and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, may write "N/A" on this line.

b. Next, enter your Alien Registration Number (A-Number)/USCIS Number. At this time, the USCIS Number is the same as your A-Number without the "A" prefix. If you have not received an A-Number/USCIS Number, record your Admission Number. You can find your Admission Number on Form I-94, "Arrival-Departure Record," or as directed by USCIS or U.S. Customs and Border Protection (CBP).

(1) If you obtained your admission number from CBP in connection with your arrival in the United States, then also record information about the foreign passport you used to enter the United States (number and country of issuance).

(2) If you obtained your admission number from USCIS *within the United States*, or you entered the United States without a foreign passport, you must write "N/A" in the Foreign Passport Number and Country of Issuance fields.

Sign your name in the "Signature of Employee" block and record the date you completed and signed Section 1. By signing and dating this form, you attest that the citizenship or immigration status you selected is correct and that you are aware that you may be imprisoned and/or fined for making false statements or using false documentation when completing this form. To fully complete this form, you must present to your employer documentation that establishes your identity and employment authorization. Choose which documents to present from the Lists of Acceptable Documents, found on the last page of this form. You must present this documentation no later than the third day after beginning employment, although you may present the required documentation before this date.

Preparer and/or Translator Certification

The Preparer and/or Translator Certification must be completed if the employee requires assistance to complete Section 1 (e.g., the employee needs the instructions or responses translated, someone other than the employee fills out the information blocks, or someone with disabilities needs additional assistance). The employee must still sign Section 1.

Minors and Certain Employees with Disabilities (Special Placement)

Parents or legal guardians assisting minors (individuals under 18) and certain employees with disabilities should review the guidelines in the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* on www.uscis.gov/I-9Central before completing Section 1. These individuals have special procedures for establishing identity if they cannot present an identity document for Form I-9. The special procedures include **(1)** the parent or legal guardian filling out Section 1 and writing "minor under age 18" or "special placement," whichever applies, in the employee signature block; and **(2)** the employer writing "minor under age 18" or "special placement" under List B in Section 2.

Section 2. Employer or Authorized Representative Review and Verification

Before completing Section 2, employers must ensure that Section 1 is completed properly and on time. Employers may not ask an individual to complete Section 1 before he or she has accepted a job offer.

Employers or their authorized representative must complete Section 2 by examining evidence of identity and employment authorization within 3 business days of the employee's first day of employment. For example, if an employee begins employment on Monday, the employer must complete Section 2 by Thursday of that week. However, if an employer hires an individual for less than 3 business days, Section 2 must be completed no later than the first day of employment. An employer may complete Form I-9 before the first day of employment if the employer has offered the individual a job and the individual has accepted.

Employers cannot specify which document(s) employees may present from the Lists of Acceptable Documents, found on the last page of Form I-9, to establish identity and employment authorization. Employees must present one selection from List A **OR** a combination of one selection from List B and one selection from List C. List A contains documents that show both identity and employment authorization. Some List A documents are combination documents. The employee must present combination documents together to be considered a List A document. For example, a foreign passport and a Form I-94 containing an endorsement of the alien's nonimmigrant status must be presented together to be considered a List A document. List B contains documents that show identity only, and List C contains documents that show employment authorization only. If an employee presents a List A document, he or she should **not** present a List B and List C document, and vice versa. If an employer participates in E-Verify, the List B document must include a photograph.

In the field below the Section 2 introduction, employers must enter the last name, first name and middle initial, if any, that the employee entered in Section 1. This will help to identify the pages of the form should they get separated.

Employers or their authorized representative must:

1. Physically examine each original document the employee presents to determine if it reasonably appears to be genuine and to relate to the person presenting it. The person who examines the documents must be the same person who signs Section 2. The examiner of the documents and the employee must both be physically present during the examination of the employee's documents.
2. Record the document title shown on the Lists of Acceptable Documents, issuing authority, document number and expiration date (if any) from the original document(s) the employee presents. You may write "N/A" in any unused fields.

If the employee is a student or exchange visitor who presented a foreign passport with a Form I-94, the employer should also enter in Section 2:

- a. The student's Form I-20 or DS-2019 number (Student and Exchange Visitor Information System-SEVIS Number); **and** the program end date from Form I-20 or DS-2019.
3. Under Certification, enter the employee's first day of employment. Temporary staffing agencies may enter the first day the employee was placed in a job pool. Recruiters and recruiters for a fee do not enter the employee's first day of employment.
4. Provide the name and title of the person completing Section 2 in the Signature of Employer or Authorized Representative field.
5. Sign and date the attestation on the date Section 2 is completed.
6. Record the employer's business name and address.
7. Return the employee's documentation.

Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they should be made for **ALL** new hires or reverifications. Photocopies must be retained and presented with Form I-9 in case of an inspection by DHS or other federal government agency. Employers must always complete Section 2 even if they photocopy an employee's document(s). Making photocopies of an employee's document(s) cannot take the place of completing Form I-9. Employers are still responsible for completing and retaining Form I-9.

Unexpired Documents

Generally, only unexpired, original documentation is acceptable. The only exception is that an employee may present a certified copy of a birth certificate. Additionally, in some instances, a document that appears to be expired may be acceptable if the expiration date shown on the face of the document has been extended, such as for individuals with temporary protected status. Refer to the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* or I-9 Central (www.uscis.gov/I-9Central) for examples.

Receipts

If an employee is unable to present a required document (or documents), the employee can present an acceptable receipt in lieu of a document from the Lists of Acceptable Documents on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employers cannot accept receipts if employment will last less than 3 days. Receipts are acceptable when completing Form I-9 for a new hire or when reverification is required.

Employees must present receipts within 3 business days of their first day of employment, or in the case of reverification, by the date that reverification is required, and must present valid replacement documents within the time frames described below.

There are three types of acceptable receipts:

1. A receipt showing that the employee has applied to replace a document that was lost, stolen or damaged. The employee must present the actual document within 90 days from the date of hire.
2. The arrival portion of Form I-94/I-94A with a temporary I-551 stamp and a photograph of the individual. The employee must present the actual Permanent Resident Card (Form I-551) by the expiration date of the temporary I-551 stamp, or, if there is no expiration date, within 1 year from the date of issue.
3. The departure portion of Form I-94/I-94A with a refugee admission stamp. The employee must present an unexpired Employment Authorization Document (Form I-766) or a combination of a List B document and an unrestricted Social Security card within 90 days.

When the employee provides an acceptable receipt, the employer should:

1. Record the document title in Section 2 under the sections titled List A, List B, or List C, as applicable.
2. Write the word "receipt" and its document number in the "Document Number" field. Record the last day that the receipt is valid in the "Expiration Date" field.

By the end of the receipt validity period, the employer should:

1. Cross out the word "receipt" and any accompanying document number and expiration date.
2. Record the number and other required document information from the actual document presented.
3. Initial and date the change.

See the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* at www.uscis.gov/I-9Central for more information on receipts.

Section 3. Reverification and Rehires

Employers or their authorized representatives should complete Section 3 when reverifying that an employee is authorized to work. When rehiring an employee within 3 years of the date Form I-9 was originally completed, employers have the option to complete a new Form I-9 or complete Section 3. When completing Section 3 in either a reverification or rehire situation, if the employee's name has changed, record the name change in Block A.

For employees who provide an employment authorization expiration date in Section 1, employers must reverify employment authorization on or before the date provided.

Some employees may write "N/A" in the space provided for the expiration date in Section 1 if they are aliens whose employment authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau). Reverification does not apply for such employees unless they chose to present evidence of employment authorization in Section 2 that contains an expiration date and requires reverification, such as Form I-766, Employment Authorization Document.

Reverification applies if evidence of employment authorization (List A or List C document) presented in Section 2 expires. However, employers should not reverify:

1. U.S. citizens and noncitizen nationals; or
2. Lawful permanent residents who presented a Permanent Resident Card (Form I-551) for Section 2.

Reverification does not apply to List B documents.

If both Section 1 and Section 2 indicate expiration dates triggering the reverification requirement, the employer should reverify by the earlier date.

For reverification, an employee must present unexpired documentation from either List A or List C showing he or she is still authorized to work. Employers CANNOT require the employee to present a particular document from List A or List C. The employee may choose which document to present.

To complete Section 3, employers should follow these instructions:

1. Complete Block A if an employee's name has changed at the time you complete Section 3.
2. Complete Block B with the date of rehire if you rehire an employee within 3 years of the date this form was originally completed, and the employee is still authorized to be employed on the same basis as previously indicated on this form. Also complete the "Signature of Employer or Authorized Representative" block.
3. Complete Block C if:
 - a. The employment authorization or employment authorization document of a current employee is about to expire and requires reverification; or
 - b. You rehire an employee within 3 years of the date this form was originally completed and his or her employment authorization or employment authorization document has expired. (Complete Block B for this employee as well.)

To complete Block C:

- a. Examine either a List A or List C document the employee presents that shows that the employee is currently authorized to work in the United States; and
 - b. Record the document title, document number, and expiration date (if any).
4. After completing block A, B or C, complete the "Signature of Employer or Authorized Representative" block, including the date.

For reverification purposes, employers may either complete Section 3 of a new Form I-9 or Section 3 of the previously completed Form I-9. Any new pages of Form I-9 completed during reverification must be attached to the employee's original Form I-9. If you choose to complete Section 3 of a new Form I-9, you may attach just the page containing Section 3, with the employee's name entered at the top of the page, to the employee's original Form I-9. If there is a more current version of Form I-9 at the time of reverification, you must complete Section 3 of that version of the form.

What Is the Filing Fee?

There is no fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the "**USCIS Privacy Act Statement**" below.

USCIS Forms and Information

For more detailed information about completing Form I-9, employers and employees should refer to the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)*.

You can also obtain information about Form I-9 from the USCIS Web site at www.uscis.gov/I-9Central, by e-mailing USCIS at I-9Central@dhs.gov, or by calling **1-888-464-4218**. For TDD (hearing impaired), call **1-877-875-6028**.

To obtain USCIS forms or the *Handbook for Employers*, you can download them from the USCIS Web site at www.uscis.gov/forms. You may order USCIS forms by calling our toll-free number at **1-800-870-3676**. You may also obtain forms and information by contacting the USCIS National Customer Service Center at **1-800-375-5283**. For TDD (hearing impaired), call **1-800-767-1833**.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from the USCIS Web site at www.dhs.gov/E-Verify, by e-mailing USCIS at E-Verify@dhs.gov or by calling **1-888-464-4218**. For TDD (hearing impaired), call **1-877-875-6028**.

Employees with questions about Form I-9 and/or E-Verify can reach the USCIS employee hotline by calling **1-888-897-7781**. For TDD (hearing impaired), call **1-877-875-6028**.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided all sides are copied. The instructions and Lists of Acceptable Documents must be available to all employees completing this form. Employers must retain each employee's completed Form I-9 for as long as the individual works for the employer. Employers are required to retain the pages of the form on which the employee and employer enter data. If copies of documentation presented by the employee are made, those copies must also be kept with the form. Once the individual's employment ends, the employer must retain this form for either 3 years after the date of hire or 1 year after the date employment ended, whichever is later.

Form I-9 may be signed and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR 274a.2.

USCIS Privacy Act Statement

AUTHORITIES: The authority for collecting this information is the Immigration Reform and Control Act of 1986, Public Law 99-603 (8 USC 1324a).

PURPOSE: This information is collected by employers to comply with the requirements of the Immigration Reform and Control Act of 1986. This law requires that employers verify the identity and employment authorization of individuals they hire for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

DISCLOSURE: Submission of the information required in this form is voluntary. However, failure of the employer to ensure proper completion of this form for each employee may result in the imposition of civil or criminal penalties. In addition, employing individuals knowing that they are unauthorized to work in the United States may subject the employer to civil and/or criminal penalties.

ROUTINE USES: This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The employer will keep this form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 35 minutes per response, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Coordination Division, Office of Policy and Strategy, 20 Massachusetts Avenue NW, Washington, DC 20529-2140; OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 03/31/2016

▶ **START HERE.** 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 documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation <i>(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)</i>						
Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Names Used (if any)	
Address (Street Number and Name)		Apt. Number	City or Town		State	Zip Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	E-mail Address			Telephone Number	
	□□□□ - □□ - □□□□					

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):

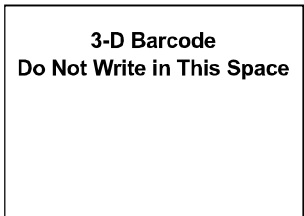
- A citizen of the United States
- A noncitizen national of the United States *(See instructions)*
- A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) _____. Some aliens may write "N/A" in this field. *(See instructions)*

For aliens authorized to work, provide your Alien Registration Number/USCIS Number **OR** Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: _____

OR

2. Form I-94 Admission Number: _____



If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: _____

Country of Issuance: _____

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. *(See instructions)*

Signature of Employee:	Date (mm/dd/yyyy):
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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.

Signature of Preparer or Translator:			Date (mm/dd/yyyy):	
Last Name (Family Name)		First Name (Given Name)		
Address (Street Number and Name)		City or Town	State	Zip Code



Employer Completes Next Page



Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1:

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title:		Document Title:		Document Title:
Issuing Authority:		Issuing Authority:		Issuing Authority:
Document Number:		Document Number:		Document Number:
Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):
Document Title:		<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>3-D Barcode Do Not Write in This Space</p> </div>		
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				

Certification

I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): _____ (See instructions for exemptions.)

Signature of Employer or Authorized Representative		Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name (Family Name)		First Name (Given Name)	Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	Zip Code

Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable) Last Name (Family Name) First Name (Given Name) Middle Initial **B.** Date of Rehire (if applicable) (mm/dd/yyyy):

C. If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current employment authorization in the space provided below.

Document Title:	Document Number:	Expiration Date (if any)(mm/dd/yyyy):
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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 (mm/dd/yyyy):	Print Name of Employer or Authorized Representative:
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

Employees may present one selection from List A
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 	OR	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of Birth Abroad issued by the Department of State (Form FS-545) 3. Certification of Report of Birth issued by the Department of State (Form DS-1350) 4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 5. Native American tribal document 6. U.S. Citizen ID Card (Form I-197) 7. Identification Card for Use of Resident Citizen in the United States (Form I-179) 8. Employment authorization document issued by the Department of Homeland Security

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.

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