

HANCOCK, GRAHAM & ASSOCIATES LLC

PRICE QUOTES

☒ New ☐ Addendum Quotes valid for 90 days from date written _____

Company Name: _____

Company payroll contact: _____

Phone: _____

Per Payroll Processing

Base Processing ^{1,2}

☐ Weekly ☐ Bi-weekly/Semi-monthly ☐ Monthly ☐ Quarterly

\$30 Direct Deposit **\$50 Direct Deposit** **\$75 Direct Deposit** **\$125 Direct Deposit**

Per Payroll Processing (Based on # of Employees)

☐ No Charge/ 1-3 ☐ \$3.00/ 4-10 ☐ \$2.75/11-15 ☐ \$2.50/16-20 ☐ \$2.00/21-25 ☐ \$1.75/26-50

☐ **\$1.65/51+**

Other

☐ Annualized Quote (Discount pricing for seasonal employers/employees) \$ _____

☐ Requesting Printed Paychecks (\$1.25/monthly, \$2.00/Bi-Weekly, \$2.75/Weekly) \$ _____

Payroll Processing Cost \$ _____ Per

Payroll Administrative Fee \$ 3.50 + \$1.75 per employee

Total Cost Per Payroll = \$ _____

Payroll Setup

☐ Owner Operated: \$50 ☐ 2-4 Employees: \$60 ☐ 5-10 Employees: \$85 ☐ 11-15 Employees: \$100

☐ 16+ Employees: _____

☐ Custom report quote \$ _____

Total Setup Cost \$ _____

Year End

☐ W2's and 1099s/\$35 plus \$2 per active or terminated employee/contractor
(Total to be determined by the number of active and terminated employee/contractor on December 31st of the calendar year.)

☐ _____

/

Customer Signature

Date

Payroll Specialist

¹ Base processing includes: Direct deposit, new hire reporting, standard tax package (includes federal and primary state) and quarterly tax processing. All exports are available only for online or PC input customers.

² Monthly minimum fee of \$30 applies if no payrolls are processed within the calendar month. Quarterly based processing is billed at \$30 a month (monthly minimum) even if there is no processing during a quarter.

HANCOCK, GRAHAM & ASSOCIATES LLC

Company Name: _____

Client ID#: _____

Federal ID Number: _____

This **Hancock, Graham & Associates LLC ("HGA") Agreement** ("Agreement") is entered into HGA, located in Fort Myers, Florida, and the company identified above ("Client"). The Agreement will continue until terminated in accordance with its provisions.

SERVICES. Client employs HGA to provide payroll services. **Services** are described in the Product Terms and Conditions section of this Agreement. HGA will not commence any of the **Services** until HGA receives all documents necessary to begin each of the **Services** and notifies client of the date HGA will commence each of the **Services** ("Services Effective Date"). Client acknowledges that each of the **Services** may have separate Service Effective Dates. Until the Service Effective Date, Client will continue to provide for itself the **Services** requested of HGA. HGA assumes no responsibility for **Services** prior to the Service Effective Date.

Payroll Processing Services: The Payroll Processing Services includes the Services set forth below as described in the Product Terms and Conditions section of this Agreement

- Payroll Processing
- Employer Taxes
- Direct Deposit
- HGA Electronic Reports
- New Hire Reporting

Client agrees that HGA is not rendering legal, tax, or investment advice in connection with the Services, nor is HGA fiduciary, Client, employer or joint employer of Client's employees. HGA will not be responsible for Client's compliance with, nor will HGA provide legal or other financial advice to Client, with respect to federal, state or local statutes, regulations, or ordinances, including, but not limited to, the Fair Labor Standards Act or any state equivalent. Client agrees to comply with any and all applicable federal, state, and local laws or ordinances.

Client understands that this Agreement may be considered an application for credit and hereby authorizes HGA to investigate the credit of the Client and/or its principals, including vendor references, bank account status, and history (collectively "Client's Credit"). HGA performance of the Services under this Agreement is subject to approval of Client's Credit. Client warrants that it possesses full power and authority to enter into this Agreement, and has read and agrees to the Terms and Conditions set forth in sections 1-14 of this Agreement.

Authorized Officer's Name

Title

Authorized Officer's Signature

Date

TERMS AND CONDITIONS

- 1. SERVICES.** HGA (“HGA”) shall provide Client its payroll processing, payroll tax processing and any ancillary services (collectively, the “Service”), in accordance with this HGA Agreement (this, “Agreement”).
- 2. ACCOUNT SETUP.** A minimum of seven (7) business days (as defined below) before Client’s first Payroll Submission Date (as defined in Section 3 below), company shall submit all information HGA requires to provide the Service, included but not limited to: (a) the executed Agreement and powers of attorney for federal, state and local taxes jurisdictions; (b) applicable employer identification numbers (EIN); (c) payroll data for each of Client’s employees; (d) payment data for each of the Client’s contractors, and (e) any additional information or documentation required by HGA. HGA shall notify Client when the implementation process has been completed and Client can begin using the Service. Client shall, prior to its first Payroll Submission Date, review the Setup Information for completeness and accuracy. A “Business Day” is any day on which (i) HGA is open for business at its headquarters, other than a Saturday, Sunday, or public holiday and, (ii) the Automated Clearing House (“ACH”) is open for business. “Setup Information” shall mean, depending on the payroll service option selected in the applicable payroll service price quote (“Price Quote”), all information related to enrollment and (i) posted for Client’s review on the specific portion of the HGA website, or (ii) provided directly to the Client for Client review. Setup information includes, but is not limited to, information used to calculate employee’s net pay amounts, make payments to employees, contractors, payroll taxing agencies or any third parties, track Client-defined benefits and reimbursements and produce payroll tax returns and W-2 statements. Client must correct missing or incorrect Setup Information, either itself or by notifying HGA in the manner and within the time period specified by HGA.
- 3. VERIFICATION OF DATA.** Client agrees that by using the Service to submit Payroll Information to HGA (a) Client has approved such Payroll Information upon submission, (b) Client has waived and released any claim against HGA arising out of any errors in the Payroll Information, and (c) any request for corrections shall be considered special handling and additional fees may be charged. Final audit responsibility of any Payroll Information rests with the Client. HGA shall not be responsible for verifying the accuracy of any Payroll Information Client submits to HGA. Client agrees to notify HGA of any errors at least two (2) Business Days prior to the Check Date; provided that HGA shall use reasonable efforts, but shall not be obligated to make such corrections. “Check Date” refers to the date on which Client pays its employees and/or contractors using the Service in accordance with the Agreement, which date shall always be a Business Day. “Payroll Information” shall mean all data or instructions necessary for HGA to calculate net pay amounts, make applicable payments, create and file applicable reports and returns, execute special handling request, or otherwise completely and accurately perform the Service. Payroll Information includes, but is not limited to, pay rates, hours worked, deduction amounts, employer identification numbers, tax withholding rates, account information for payments, employee names and identification information, and employee status. Client agrees to provide Payroll Information to HGA for each Check Date at least three (3) Business Days prior to the applicable Check Date or as otherwise agreed to between Client and HGA (“Payroll Submission Date”).
- 4. ACCOUNT AUTHORIZATION.** On or prior to each Check Date or other applicable settlement or due date, Client authorizes HGA to initiate debit entries to Client’s account(s) specified above (“Client’s Account(s)”) at the depository financial institution(s) specified above (“Depository (ies)”), and to debit Client’s Account(s) in such amounts as are necessary to (a) fund Client’s direct deposits to its employees or contractors or other third parties made in accordance with the Service, (b) pay any fees or charges associated with the Service, including, without limitation, finance charges, (c) pay Client’s payroll taxes if applicable, (d) fund checks issued in accordance with the Service and drawn on an account of HGA or HGA affiliate, (e) pay any debit, correction or reversing entry initiated pursuant to this Agreement which is later returned to HGA for any reason, and (f) pay any other amount that becomes owed under this Agreement. To the extent applicable to the payroll service option Client selects, Client also authorizes the appropriate taxing authority to initiate debit entries to Client’s Account(s) to pay Client’s payroll taxes on or prior to the applicable due date. Each authorization in this Section 4 is to remain in full force and effect until HGA (or the appropriate taxing authority, if applicable) has received written notice from Client of its termination in such time and such manner as to afford HGA (or the appropriate authority) and Depository (ies) a reasonable opportunity to act upon it.
- 5. PAYROLL FUNDING.**
 - A.** Client agrees that it shall maintain in Client’s Account(s) as of the applicable Check Date, settlement date or due date and time immediately available, funds sufficient to cover all disbursements, including without limitation, direct deposits, fees or charges, payroll taxes or any other amounts due under this Agreement. Client’s obligation to pay HGA for each disbursement matures, with respect to the origination of ACH credit entries, at the time HGA transmits or otherwise delivers the applicable credit entry to the ACH or gateway operator and, with respect to other disbursements, in accordance with HGA’s customary procedures and, in each case, is unaffected by termination of Service. Client acknowledges that the origination of ACH transactions to Client’s Account(s) must comply with the provisions of federal, state, and local law and the provisions of the Rules (as defined in Section 9 below). Amounts that are withdrawn from Client’s Account(s) by HGA for payment of payroll

taxes and for any other payments, including but not limited to, those to employees, contractors, or third parties, shall be held by HGA until such time as HGA remits such payments, and no interest shall be paid to Client on those amounts. Client may designate one or more of its Client's Account(s) solely for the payment of payroll taxes (such account(s), the **"Payroll Tax Account"**).

B. If Client does not have sufficient fund in Client's Account(s) to pay such disbursements due under this Agreement at the time required, or if Client refuses to pay, HGA may (i) debit any other account owned in whole or in part by Client, including the Payroll Tax Account, whether at HGA or at one of HGA's affiliates, to pay such disbursements or any other amounts due, (ii) refuse to pay any collected but remitted payroll taxes, in which case, any resulting payroll tax or other related liability shall be the sole responsibility of Client, (iii) refuse to pay direct deposits, (iv) refuse to fund items drawn off of or release any funds from any account of in relation to the Service Agreement, (v) refuse to perform the Service, and/or (vi) immediately terminate the Service and this Agreement. HGA may set off against any amount it or an affiliate owes to Client in order to obtain payment of Client's obligation as set forth in this Agreement. HGA may assess finance charges on any amounts owing and unpaid ten (10) days after demand. Finance charges are assessed at a rate of 1.5% per month (18% per annum) or the highest amount permitted by law, whichever is less. HGA may recover from Client any costs including, without limitation, reasonable attorney's fees and expert witness fees HGA may incur in connection with any enforcement or termination of this Agreement or collection of amounts due hereunder.

6. SERVICE FEES AND CHARGES. Client agrees to pay HGA for the Service in accordance with the fees set out in a fee schedule related to the Service provided by HGA to Client (the **"Fee Schedule"**), which is subject to change from time to time upon prior written notice to Client. Such fees are due on each Check Date and shall be debited from Client's Account(s). Client shall also reimburse HGA for sales, use and similar taxes arising from this Agreement that federal, state or local governments may impose. If Client has elected a third party service provider's account as the billing account for the fees and charges related to the Service and such account does not have funds sufficient to cover such fees and charges or such third party service provider does not authorize HGA to bill its account for such fees and charges (or revokes such authority at any time), Client agrees that HGA may debit such fees and charges from Client's account(s).

7. CHANGES TO THE SERVICE. HGA reserves the right to change the terms, conditions and fees for the Service at any time by prior written notice to Client. IF Client provides written notice of termination of the Service before the change becomes effective, it shall not be bound by the change. Otherwise, Client shall be bound by the change.

8. SECURITY PROCEDURES.

A. Depending of the payroll service Client selects, each user authorized by the Client shall access the Service by using the applicable security procedure below: (i) entering a confidential user ID (which will be assigned by the Service to Client) and password (which will be created by Client) for use of PC-based software or Internet Service options and/or providing other authenticating information required by HGA for use of phone or fax Service options; and (ii) following the other security procedures (if any) required by HGA for use of phone, fax, or PC-based software Service options, which procedures have been provided to Client. Client shall, and shall cause its employees to, take reasonable steps to maintain the confidentiality of the security procedures and the user IDs, PINs, passwords and related instructions (collectively, the **"Codes"**) provided by HGA. If Client believes or suspects that any such information or Codes have been known or accessed by unauthorized persons, Client shall immediately notify HGA in a manner affording HGA a reasonable opportunity to act on the information. Client assumes the entire risk for unauthorized use of any Codes.

B. Client's Payroll Approver shall submit Payroll Information to HGA thereby approving such Payroll Information and authorizing HGA to create Client ACH credit or debit entries (**"Entries"**) necessary for HGA to perform the Service and receive payment from Client for any applicable fees and charges, by following the applicable security procedure described above.

C. Client acknowledges that HGA offers the applicable security procedures described above for the purpose of verifying the authenticity of an instruction submitting, canceling or amending the Payroll Information used to create Entries (each, a **"Payment Order"**) to be originated by HGA for the benefit of the Client. Client refuses to have such instructions or Payment Orders verified by any security procedure other than the applicable security procedure set forth above. Client has reviewed various security procedures including the foregoing and has determined that the security procedure designated above best meets its requirements, given the size, type and frequency of the Payment Orders it shall issue to HGA.

D. Client shall be bound by any Payment Order, whether or not authorized, issued in its name and accepted by HGA in compliance with the designated security procedure.

E. Unencrypted electronic transmissions are not secure, and Client assumes the entire risk for unauthorized use of confidential information that it or any of its employees or agents sends via unencrypted electronic transmissions.

F. If a Payment Order describes the receiver inconsistently by name and account number (i) payment may be made on the basis of the account number even if the number identifies a person different from the named receiver or (ii) HGA may, in its sole

discretion, refuse to accept the Payment Order. If a Payment Order describes a participating financial institution inconsistently by name and identification number, (i) the identification number may be relied upon as the proper identification of the financial institution or (ii) HGA may, at its sole discretion, refuse to accept the Payment Order. If HGA knows or suspects that a Payment Order identifies a nonexistent or unidentifiable person or account as the receiver of the receiver's account, HGA may, at its sole discretion, refuse to accept the Payment Order.

G. Client shall, in the Payroll Approver" section above, identify the person initially authorized to receive information regarding the security procedure. Thereafter, Client's Payroll Approver or an authorized officer of Client shall promptly notify HGA of any changes to the identity of the Payroll Approver.

9. PAYROLL INFORMATION SUBMISSION; ACH ORIGATION.

A. Depending on the payroll service option selected, Client shall use the Internet, telephone, fax or PC-based software or other method (as agreed to by HGA), provided to Client by HGA, to enter Payroll Information and to submit such Payroll Information to HGA for creation, formatting and transmission of Entries in accordance with the Rules (as defined below). HGA may reject any Payroll Information or Entry created which does not comply with the requirements in this Agreement or the Rules or with respect to which Client's Account does not contain sufficient available funds to pay for the Entry. If any Payroll Information or Entry is rejected, HGA shall make a reasonable effort to notify Client promptly so that Client may correct such Payroll Information or request HGA correct the Entry and resubmit it. A notice of rejection shall be effective when given. VBS shall have no liability to Client; (i) by reason of the rejection of any Payroll Information or Entry; (ii) by reason of the fact that notice is not given at an earlier time than that provided for in this Agreement; or (iii) for any loss resulting from HGA failure to provide notice. If Client requests that HGA correct an Entry on Client's behalf and HGA endeavors to do so, HGA shall not be liable for its failure to make the requested correction.

B. Client shall have no right to cancel or correct any Payroll Information received by HGA after it has been submitted to HGA by Client's Payroll Approver. However, upon Client's timely request for cancellation or correction in accordance with Section 3 above, HGA may, but is not obligated to use reasonable efforts to act on such request prior to transmitting Entries to the ACH or gateway operator prior to crediting a receiver's account, but shall have no liability if the requested cancellation or correction is not affected. Upon Client's request, HGA may, but is not obligated to, use reasonable efforts to reverse an Entry, but shall have no responsibility for the failure of any other person or entity to honor Client's request. Client shall reimburse HGA for any expenses, losses or damages HGA may incur in effecting or attempting to effect Client's request.

C. Except for Entries created from Payroll Information that have been canceled or corrected in accordance with the requirements of this Agreement, including Sections 3 and 9(B) above, HGA shall have no obligation to retransmit a returned Entry to the ACH or gateway operator or credit a receiver's account if HGA complied with the terms of the Agreement with respect to the original Entry.

D. HGA shall process the Payroll Information and produce Entries created therefrom in accordance with its then current processing schedule, provided the Payroll Information is submitted by Client's Payroll Approver and received by HGA no later than Client's applicable cut-off time on a Business Day. If HGA receives the Payroll Information on a non-Business Day or after Client's cut-off time on a Business Day (i) HGA shall not be responsible for failure to process the Payroll Information on that day, and (ii) HGA shall use reasonable efforts to process the Payroll Information and transmit the Entries to the ACH, in accordance with the next regularly scheduled payroll operational process which is on a Business Day. Except as otherwise herein provided, HGA shall credit the receiver's account in the amount of the Entry on the effective entry date contained in any instructions accompanying the Entry, provided the Payroll Information submission requirements set forth above are met. If those requirements are not met, HGA shall use reasonable efforts to credit the receiver's account in the amount of the Entry no later than the next Business Day following the effective Entry date.

E. Origination, receipt, return, adjustment, correction, cancellation, amendment and transmission of Entries must comply with the Operating Rules of the ACH with respect to credit entries which constitute Payment Orders, Article 4A of the Uniform Commercial Code as adopted in the state whose law governs this Agreement, as both are varied by this Agreement and the other Contract Documents (as defined below), and as both are amended from time to time (collectively, the "Rules"). Client acknowledges that it has had an opportunity to review and agrees to comply with and be bound by the Rules. Client shall be responsible for promptly obtaining all future amendments of the Rules. Client acknowledges that Entries may not be initialed that violate the laws or regulations of the United States, including without limitations, the regulations issued by the Office of Foreign Assets Controls.

F. Credits issued from Client's Account(s) are provisional until HGA receives final settlement and the Entry for which credit was given is deemed to be finally paid as provided in this Agreement, the Rules and all laws, rules and regulations governing any aspect of the Entry, including the laws, rules and regulations of the country to which the Entry was sent. If HGA does not receive final settlement, it is entitled to a refund from the credited person and Client shall not be deemed to have paid that person.

G. Client acknowledges that under the Rules, HGA makes certain warranties with respect to each Entry. Client agrees to reimburse HGA for any loss, damage and cost HGA incurs, including its reasonable attorney's fees and legal expenses as a result of a breach of a warranty made by HGA except to the extent the loss, damage and cost resulted from HGA own gross negligence or willful misconduct.

H. Client acknowledges that under the Rules, HGA indemnifies certain persons. Client agrees to reimburse HGA for any loss, damage and cost HGA incurs, including reasonable attorney's fees and legal expenses, as the result of the enforcement of such indemnity, except to the extent the loss, damage and cost resulted from HGA own gross negligence or willful misconduct.

10. TERMS; TERMINATION; SURVIVAL. Except as otherwise provided in this Agreement, the Services shall continue until such time as Client or HGA gives thirty (30) days prior written notice to the other, unless termination is for cause. HGA may immediately terminate this Agreement upon notice to Client (i) if Client is in violation of a material provision of the Contract Documents (as defined below), included but not limited to, the payment when due of any fees, charges, or any other amounts due under this Agreement, (ii) if Client chooses not to accept a change in any term or condition of this Agreement, (iii) if Client misrepresents any data or information required by HGA in connection with the Service or at any other time or (iv) in accordance with the provisions of Section 12B below. HGA may immediately terminate this Agreement without notice to Client if Client files, or has filed against it, a petition under the U.S. Bankruptcy Code or similar federal or state law. The termination of the Service or this Agreement shall not affect Client's or HGA's rights with respect to transactions that occurred before termination. Upon termination, funds collected and impounded before termination may, at HGA's option, be returned to Client or paid to the appropriate party. Sections 5, 6, 9A, 9B, 9F, 9G, 9H, 10, 11, 12, 13, 14A, 14B, and 14E of this Agreement shall survive termination of this Agreement.

11. ALTERNATIVE DISPUTE RESOLUTION; COSTS. It is agreed that all disputes, claims and controversies between HGA and Client arising from this Agreement or any related documents or instruments, or otherwise, including without limitation, contract, tort, and other claims, shall be determined pursuant to Title 9 of the U.S. Code and the Commercial Arbitration Rules of the American Arbitration Association; provided, however, that no arbitrator shall have the power to enjoin or restrain any act of HGA or Client. No act to take or dispose of any collateral, or to exercise any right in connection with such collateral, including without limitation, obtaining or executing a writ of attachment, or the exercise of any rights relating to personal property, including taking or disposing of such property with or without judicial process pursuant to Article 9 of the Uniform Commercial Code as codified under applicable law, shall constitute a waiver of the arbitration agreement. Judgment upon any award rendered by the arbitrator(s) may be entered in any court having jurisdiction. The statute of limitations, estoppels, waiver, laches, and similar doctrines, which would otherwise be applicable in an action brought by HGA or Client shall be applicable in any arbitration proceeding and the commencement of any arbitration proceeding shall be deemed the commencement of an action for these purposes. By signing this Agreement, Client gives up any rights it might possess to have any dispute, claim or controversy litigated in a court or to have a jury trial.

12. INDEMNIFICATION; LIMITATION OF LIABILITY; TAX LIABILITY.

A. Client agrees to indemnify and hold HGA and its directors, officers, employees, representatives and agents harmless from all claims, losses, demands, judgments, liabilities, costs and expenses (including without limitation, attorney's fees and expert witness fees) arising out of or in any way connected with (i) HGA's performance of the Service, (ii) HGA's reliance on information and data furnished by Client or (iii) activities HGA or its agents undertake at Client's request, or at the request of anyone HGA believes in good faith to be an authorized agent of Client, except, in each case, to the extent caused by HGA's gross negligence or willful misconduct. HGA shall have the right to disburse or withhold any sum that HGA is authorized to disburse or withhold. Client agrees that HGA shall not be liable for any loss or damage caused by HGA's delay in furnishing Services, products and/or equipment, except to the extent caused by HGA's gross negligence or willful misconduct. Except as provided in Section 12B below, in no event shall HGA's liability for any act or omission relating to the Service exceed the total charge for services provided for the six (6) month period immediately preceding such act or omission by HGA. IN NO EVENT WILL HGA HAVE LIABILITY FOR ANY CONSEQUENTIAL, SPECIAL, PUNITIVE OR INDIRECT LOSS OR DAMAGES REGARDLESS OF WHETHER SUCH DAMAGES ARE BASED ON CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, OR ANY OTHER THEORY OR FORM OF ACTION OR WHETHER HGA KNEW OR SHOULD HAVE KNOWN OF THE LIKELIHOOD OF SUCH DAMAGES IN ANY CIRCUMSTANCES, CLIENT ACKNOWLEDGES THAT HGA MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, THE WARRANTIES OF MERCHANTABILITY AND OF FITNESS FOR A PARTICULAR PURPOSE.

B. Client shall submit to HGA timely, accurate and complete Payroll Information which HGA deems necessary to perform the payroll tax portion of the Service, and Client agrees to be responsible to indemnify, defend and hold HGA harmless from, any liability (including fees, penalties, and interest) resulting from its failure to do so. Notwithstanding any other provision of this Agreement to the contrary, if, at any time, Client fails to provide such information to HGA, HGA at its sole discretion, may (i) opt not to file the affected payroll tax return(s) and opt not to remit the affected payroll taxes, in which case, such filing and

remittance (including any penalties, interest or other liability) shall become the sole responsibility of Client, (ii) opt to postpone filing and remittance until such time as Client has provided such information, in which case, HGA may charge Client any applicable exception processing fees, and any penalties, interest or other liabilities resulting from such postponement shall become the sole responsibility of Client, or (iii) HGA may terminate the Service immediately upon notice to Client. HGA's sole liability and Client's sole remedy for HGA's negligent failure to perform the payroll tax portion of the Service shall be HGA's remittance of the payroll taxes received from Client (if any) to the applicable taxing agencies and HGA's reimbursement to Client for, or direct payment to the applicable taxing agencies of, any penalties and interest resulting from such negligent error or omission by HGA.

13. FIRST CHECK DATE ACKNOWLEDGEMENT. Client acknowledges that HGA shall not be responsible for performing the payroll tax portion of the Service (including without limitation, depositing of payroll taxes and filing of payroll tax returns) until Client's first Check Date. Client agrees that it shall make all payroll tax deposits for liabilities incurred prior to Client's first Check Date unless otherwise agreed to, in writing, by HGA. Client further acknowledges that HGA shall not be liable for Client's failure to pay any required payroll tax liabilities or file any required payroll tax returns for periods prior to Client's first Check Date.

14. GENERAL TERMS AND CONDITIONS.

A. HGA and its employees and agents shall hold in strict confidence all confidential data furnished by Client or produced by HGA under this Agreement. However, such parties shall not be held liable if such data is released through other sources, or if HGA or its employees and agents release the data because of a reasonable belief that Client has consented to such disclosure.

B. To assure that Client's inquiries are handled promptly, courteously and accurately, HGA's supervisory or management personnel may monitor and/or record telephone conversations and electronic communications between Client and HGA without additional prior notification to Client or Client's employees, and client shall so advise Client's employees who communicate with HGA by telephone or electronic means.

C. Client authorizes HGA at any time to obtain credit reports about Client and to report adverse credit information about it to others, including the Internal Revenue Service and federal, state and local taxing authorities. HGA may obtain credit reports on the authorized representative(s) signing this Agreement (and on the Supplemental Information form, if applicable,) for purposes of verifying their identity.

D. This Agreement does not relieve Client of Client's obligations under federal, state or local laws or regulations to retain records relating to the data contained in HGA's tape or disk files.

E. This Agreement, the documents set forth in Section 2, the Fee Schedule, the Price Quote, the terms of service, the Online Access Agreement (if applicable), any user guides (online or otherwise) and addendum to this Agreement (collectively, the "Contract Documents") constitute the entire agreement between HGA and Client regarding the Service. Client acknowledges that if it elects to use the Service online, Client and each of its designees will accept and be bound by the terms of the OAA, which will be a supplement to this Agreement. To the extent there is a conflict with respect to the Service in any Contract Document, this Agreement will govern (except with respect to online access issues, in which case, the OAA will govern). The Service will be governed by the Contract Documents and, to the extent applicable, federal law, and the law of the state in which HGA's principal office is located.

F. Notwithstanding anything to the contrary contained herein, HGA shall have no liability for failure to perform or delay in performing the Service if the failure or delay is due to circumstances beyond HGA's reasonable control.

G. Either party may provide notice to the other party by mail, personal delivery, or electronic transmission. HGA shall contact the Client's Payroll Approver at the most recent address in HGA's records. Any notice from HGA shall be effective when sent. Client shall address any notice to HGA, PO Box 2428 Fort Myers, Florida 33902. Any notice from Client shall be effective when actually received by HGA. HGA shall be entitled to rely on any notice from Client that it believes in good faith was authorized by an authorized representative of Client and, except as expressly stated in the Contract Documents, shall have no obligation to verify the signature (including an electronic signature). Each party shall have a reasonable time after receipt of any notice to act on it. Client has the responsibility to ensure that Client's Payroll Approver information, including any electronic mail address(es), in HGA's records is accurate.

H. Neither HGA nor any software vendor makes any express or implied representations or warranties with respect to the Service or any software used in connection with the Service including without limitation any warranty as to the merchantability or fitness for a particular purpose.

J. If HGA determines that any funds transfer or communications network, Internet service provider, or other system(s) it has selected to provide the Service is unavailable, inaccessible or otherwise unsuitable for use by HGA or Client, HGA may, upon notice to Client, suspend or discontinue the Service.

HANCOCK, GRAHAM & ASSOCIATES LLC

Client Application

Date: _____

Client/Company Name: _____

☐ Sole Proprietorship ☐ Corporation ☐ General Partnership ☐ Limited Partnership ☐ Non-Profit Corporation
☐ Limited Liability Company ☐ Other _____ # of Years in Business _____

Contact Person: _____ SSN: _____ - _____ - _____ DOB ____/____/____
Last Name First Name

Business Phone #: () _____ - _____ Fax #: () _____ - _____ Cell #: () _____ - _____

Business Address: _____

City: _____ State: _____ Zip: _____

Email Address: _____

PAYROLL: ☐ Salary ☐ Hourly ☐ Commission

PAYMENT: ☐ Automatic ☐ Called In

Indicate which method of payment desired and the amount (choose only ONE):

Gross Amount: _____

Net Amount: _____

Requested Payroll Start Date: ____ / ____ / ____

BANK ACCOUNT INFORMATION

Account Log In: User Name _____ Password _____

(Checks MUST have name imprinted & deposit slips MUST have "ACH R/T" printed before routing #)

ABC Corporation
123 Main Street
Fort Myers, FL 33900
(239) 275 - 6100

1100

_____ 20 _____

Pay to the
Order of _____

VOID

\$

Bank of America
Fort Worth, TX

05 2001633

123689340002344

1101

*Called In: We have to call you or check your account before processing your payroll.

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

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

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

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent copies of notices and communications <input type="checkbox"/>	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent copies of notices and communications <input type="checkbox"/>	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.)	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.)	

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

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

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider; ☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

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

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

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature

Date

Title (if applicable)

Print name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d** Officer—a bona fide officer of the taxpayer organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k** Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date



**Florida Department of Revenue
POWER OF ATTORNEY
and Declaration of Representative**

See Instructions for additional information

DR-835

R. 10/11

TC

Rule 12-6.0015
Florida Administrative Code
Effective 01/12

PART I - POWER OF ATTORNEY

Section 1. Taxpayer Information. Taxpayer(s) must sign and date this form on Page 2, Part I, Section 8.

Taxpayer name(s) and address(es)	Federal ID no(s). (SSN*, FEIN, etc.)	Florida Tax Registration Number(s) (Business Part. No., Sales Tax No., R.T. Acct No., etc.)
	Contact person	Telephone number ()
		Fax number ()

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

Section 2. Representative(s). Each representative must be listed individually, and must sign and date this form on Page 2, Part II.

Name and address (include name of firm if applicable) E-mail address:	Telephone number ()
	Fax number ()
	Cell phone number ()
Name and address (include name of firm if applicable) E-mail address:	Telephone number ()
	Fax number ()
	Cell phone number ()
Name and address (include name of firm if applicable) E-mail address:	Telephone number ()
	Fax number ()
	Cell phone number ()

To represent the taxpayer(s) before the Florida Department of Revenue in the following tax matters:

Section 3. Tax Matters. Do not complete this section if completing Section 4.

Type of Tax (Corporate, Sales, Reemployment, formerly Unemployment, etc.)	Year(s) / Period(s)	Tax Matter(s) (Tax Audits, Protests, Refunds, etc.)

Section 4. To Appoint a Reemployment Tax (formerly Unemployment Tax) Agent Only. Do not complete Sections 3 and 6 if completing Section 4.

By completing this section, an employer (taxpayer) appoints a representative to act as its Florida reemployment tax agent before the Florida Department of Revenue on a continuing basis and to receive confidential information with respect to mailings, filings, and other tax matters related to the Florida reemployment assistance program law. All other sections of this form (except Sections 3 and 6) must also be completed.

Do not complete Section 4 unless you wish to appoint a reemployment tax agent on a continuing basis.

Agent name	Agent number (required)
Firm name	Federal I.D. No. (required)
Address (if different from above)	Telephone number ()

Mail Type: See Instructions for explanations. Check one box only. ☐ 1 (Primary) ☐ 2 (Reporting) ☐ 3 (Rate) ☐ 4 (Claim)

Section 5. Acts Authorized.

The representative(s) are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in Section 3 and Section 4 (for example, the authority to sign any agreements, consents, or other documents). Except as otherwise provided, the authority specifically includes the power to execute waivers of restrictions on assessment or collection of deficiencies in tax, to execute consents extending the statutory period for assessment or claims for refund of taxes, and to execute closing agreements under section 213.21, Florida Statutes. This authority does not include the power to endorse or cash warrants, or the power to sign certain returns.

If you want to authorize a representative named in Section 2 to receive (but not to endorse or cash) refund warrants, write the name of the

representative on this line and check the box ☐

List any specific limitations or deletions to the acts otherwise authorized in this Power of Attorney.



Florida Tax Registration Number:

Taxpayer Name(s):

Federal Identification Number:

- Taxpayer(s) must complete Page 1 of this Power of Attorney or it will not be processed.

Section 6. Notices and Communication. Do not complete Section 6 if completing Section 4.

- Notices and other written communications will be sent to the first representative listed in Part I, Section 2, unless the taxpayer selects one of the options below. Receipt by either the representative or the taxpayer will be considered receipt by both.
 - If you want notices and communications sent to both you and your representative, check this box ☐
 - If you want notices or communications sent to you and not your representative, check this box ☐

Certain computer-generated notices and other written communications cannot be issued in duplicate due to current system constraints. Therefore, we will send these communications to only the taxpayer at his or her tax registration address.

Section 7. Retention / Nonrevocation of Prior Power(s) of Attorney.

The filing of this Power of Attorney will not revoke earlier Power(s) of Attorney on file with the Florida Department of Revenue, even for the same tax matters and years or periods covered by this document. If you want to revoke a prior Power of

Attorney, check this box ☐

You must attach a copy of any Power of Attorney you wish to revoke.

Section 8. Signature of Taxpayer(s).

If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, member/managing member, guardian, tax matters partner/person, executor, receiver, administrator, trustee, or fiduciary on behalf of the taxpayer, I declare under penalties of perjury that I have the authority to execute this form on behalf of the taxpayer.

Under penalties of perjury, I (we) declare that I (we) have read the foregoing document, and the facts stated in it are true.

If this Power of Attorney is not signed and dated, it will be returned.

Signature	Date	Title (if applicable)
Print name		
Signature	Date	Title (if applicable)
Print name		

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am familiar with the mandatory standards of conduct governing representation before the Department of Revenue, including Rules 12-6.006 and 28-106.107 of the Florida Administrative Code, as amended.
- I am familiar with the law and facts related to this matter and am qualified to represent the taxpayer(s) in this matter.
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified therein, and to receive and inspect confidential taxpayer information.
- I am one of the following:
 - Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - Enrolled Agent - enrolled as an agent pursuant to the requirements of Treasury Department Circular Number 230.
 - Former Department of Revenue Employee. As a representative, I cannot accept representation in a matter upon which I had direct involvement while I was a public employee.
 - Reemployment Tax Agent authorized in Section 4 of this form.
 - Other Qualified Representative
- I have read the foregoing Declaration of Representative and the facts stated in it are true.**

If this Declaration of Representative is not signed and dated, it will not be processed.

Designation - Insert Letter from Above (a -f)	Jurisdiction (State) and Enrollment Card No. (if any)	Signature	Date

Reporting Agent Authorization

OMB No. 1545-1058

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

Taxpayer

1a Name of taxpayer (as distinguished from trade name)		2 Employer identification number (EIN)
1b Trade name, if any		4 If you are a seasonal employer, check here <input type="checkbox"/>
3 Address (number, street, and room or suite no.)		5 Other identification number (optional)
City or town, state, and ZIP code		
6 Contact person	7 Daytime telephone number	8 Fax number

Reporting Agent

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

Authorization of Reporting Agent to Sign and File Returns (Caution: See Authorization Agreement)

15 Indicate the tax return(s) to be signed and filed. For quarterly returns, use "YYYY/MM" format. "MM" is the last month of the quarter for which the authorization begins (for example, "2018/09" for third quarter of 2018). For annual returns, use "YYYY" format to indicate the year for which the authorization begins.

940 _____ 941 _____ 940-PR _____ 941-PR _____ 941-SS _____ 943 _____
943-PR _____ 944 _____ 945 _____ 1042 _____ CT-1 _____

Authorization of Reporting Agent to Make Deposits and Payments (Caution: See Authorization Agreement)

16 Indicate the tax return(s) for which the reporting agent is authorized to make deposits or payments. Use the "YYYY/MM" format to enter the month in which the authorization begins (for example, "2018/08" for August 2018).

940 _____ 941 _____ 943 _____ 944 _____ 945 _____ 720 _____
1041 _____ 1042 _____ 1120 _____ CT-1 _____ 990-PF _____ 990-T _____

Duplicate Notices to Reporting Agents

17 Check here to request the IRS to issue to the reporting agent duplicate copies of notices and correspondence regarding returns filed and deposits or payments made by the reporting agent ☐

Disclosure Authorization for Forms Series W-2, 1099, and/or 3921/3922

- 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 _____.
- c** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Forms 3921 and 3922. This authority is effective for calendar year forms beginning _____.

State or Local Authorization (Caution: See Authorization Agreement)

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

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made and that I may enroll in the Electronic Federal Tax Payment System (EFTPS) to view deposits and payments made on my behalf. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is terminated or revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

Sign Here

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

► _____ Signature of taxpayer Title Date