



Instructions for Form EL-2678

Revised 10/29/2018

Purpose of Form

Use Form EL-2678 if you want to:

1. Request approval to have an agent file returns and make deposits or payments of East Lansing income tax withholding; or
2. Revoke an existing appointment.

How to Complete the Form

Part I: Why You Are Filing This Form

In Part 1, you will check a box to indicate why you are filing Form EL-2678.

If you are an employer or payer and you want to appoint an agent, check the box that says, "You want to **appoint** an agent for tax reporting, depositing, and paying."

If you are an employer, payer, or agent and you want to revoke an existing appointment, check the box that says, "You want to **revoke** an existing appointment."

Part II: Employer or Payer Information

If you are an employer or payer, enter your name, employer identification number (FEIN), trade name, and address.

If you are an agent revoking an existing appointment, enter the FEIN, name, trade name, and address of the employer or payer for whom you have been authorized to act. The employer's or payer's signature is not required.

On line 11, check the boxes for all forms for which you want to:

1. Request approval to appoint an agent to file on your behalf, or
2. Revoke an agent's existing appointment.

If you are only appointing an agent for **all** employees, payees, or payments, check the box under *For ALL employees/payees/payments*.

If you are only appointing an agent for **some** employees, payees, or payments, check the box under *For SOME employees/payees/payments*.

Example 1. You are an employer. You appoint an agent to file returns and deposit city income tax withholding related to biweekly wage payments that you paid your employees. However, you make bonus wage payments directly to your employees, not through the agent. You should report the bonus payments on a return filed using your FEIN.

Example 2. You are an employer. You appoint an agent to file returns and city income tax withholding for biweekly wage payments that you paid to your employees. However, you make biweekly wage payments directly to your company's executives. You should report the wage payments to the executives on a return filed using your FEIN.

If you are an employer or payer and you are requesting authorization to appoint an agent, sign and date Form EL-2678 in Part 2. Then give the form to the agent to complete and sign Part 3.

If you are an employer or payer and you want to revoke an existing appointment, sign and date Form EL-2678 in Part 2. Complete Part 3. Then send the form to East Lansing Income Tax Department, 410 Abbot Rd, East Lansing, MI 48823.

Part III: Agent Information

If you are an employer or payer and you are requesting authorization to appoint an agent, have the agent complete and sign Part 3.

If you are an employer or payer and you want to revoke an existing appointment, complete Part 3. The agent's signature is not required.

If you want to accept an appointment as an agent or you are an agent who wants to revoke an existing appointment, complete Part 3 with your information. Then sign and date the form where indicated. Send the form to East Lansing Income Tax Department, 410 Abbot Rd, East Lansing, MI 48823.

Note: If an agent is a corporate officer, partner, or tax matters partner, the agent must have the authority to execute this appointment of agent.

Filing Form EL-2678

Send Form EL-2678 to the East Lansing Income Tax Department, 410 Abbot Rd, East Lansing, MI 48823. We will send a letter to the employer or payer and to the agent after we have approved the request.

The authorization to act as an agent is effective on the date shown in the letter. Until we approve the request, the agent is not liable for filing any tax returns or making any deposits or payments.

Only one signature is required to revoke an agent's appointment. If an existing appointment is revoked, the city income tax department cannot disclose confidential tax information to anyone other than the employer or payer for periods after the appointment is revoked.

If an agent's appointment is revoked, we will send both the employer or payer and the agent a letter confirming the revocation. **The revocation is effective on the date shown in the letter.**