

Reporting Agent Authorization

► Information about Form 8655 and its instructions is at www.irs.gov/form8655.

Taxpayer

| | |
|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 1 a Name of taxpayer (as distinguished from trade name) | 2 Employer identification number (EIN) |
| 1 b 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.) City or town, state, and ZIP code | 5 Other identification number |
| 6 Contact person | 7 Daytime telephone number |
| | 8 Fax number |

Reporting Agent

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| 9 Name (enter company name or name of business) CTE Payroll Solutions, Inc. | 10 Employer identification number (EIN) |
| 11 Address (number, street, and room or suite no.) 115 W. Front Street City or town, state, and ZIP code Perrysburg, Ohio 43551 | |
| 12 Contact person Payroll Department | 13 Daytime telephone number 419-482-6558 |
| | 14 Fax number |

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

15 Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

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

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

16 Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

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

Disclosure of Information to Reporting Agents

17 a Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on lines 15, 16, and/or line 18

b Check here if the reporting agent also wants to receive copies of notices from the IRS

Disclosure Authorization

18 a 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 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.

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

Sign Here

| | | |
|---------------------------|-----------|----------|
| Signature of taxpayer | Title | Date |
|---------------------------|-----------|----------|