

***Payroll Accounting 2024 10th edition Landin
Solutions Manual***

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SOLUTIONS MANUAL: CHAPTER 1 END OF CHAPTER ANSWERS**ANSWERS TO STOP AND CHECK EXERCISES****Which Law?**

1. K
2. H
3. B
4. F
5. I
6. J
7. A
8. D
9. G
10. C
11. E
12. L

Which Payroll Law?

1. D
2. A
3. F
4. C
5. G
6. J
7. B
8. I
9. E
10. H

What's Ethical?

1. Answers will vary. Some concerns include data privacy and integrity in the software switchover, tax and employee pay integrity on the new software, and employee pay methods.

2. Answers will vary. Karsyn could choose to ignore her sorority sister's request, claiming Confidentiality. She could also discontinue active participation in the sorority. In any case, Karsyn must not consent to her sorority sister's request for confidential information.

Confidential Records

As the payroll clerk, your task is to protect the privacy and confidentiality of the information you maintain for the company. If a student group—or any personnel aside from the company's payroll employees and officers—wishes to review confidential records, you should deny their request. If needed, you should refer the group to your department's manager to discuss the matter in more depth. The laws that apply to this situation are the Privacy Act of 1974, U.S. Department of Health and Human Services Privacy Act 09-40-0006, Common-Law Privacy Act, Computer Fraud and Abuse Act, and potentially HIPAA.

Large vs. Small

1. Large companies face issues with multiple departments, employee access to online personnel portals, employee data security, and timekeeping accuracy.
2. For small companies, payroll processing will involve fewer employees than for larger companies. Smaller companies could maintain their payroll needs using company personnel because of the lower volume of transactions. Larger companies need to consider their available trained payroll accountants and other staff to determine if they can reliably handle the volume of payroll needs in a timely and accurate manner.

What Is the Difference?

- a. Manual payroll systems involve the use of paper and pencil record-keeping or a spreadsheet program, such as Microsoft Excel. This is most appropriate for very small firms.
- b. Computerized payroll systems can be used by any company, regardless of size. Examples of computerized systems include QuickBooks, Sage, and Microsoft Dynamics 365 GP. These computer packages range in price, depending on the company size and operational scope.
- c. Outsourced payroll involves the engagement of a third party to manage a company's payroll data, issue employee compensation, and prepare tax forms.
- d. Certified payroll pertains to companies with employees who work on federal government contracts. Certified payroll ensures that a company reports payroll expenditures of contractually allocated money.

ANSWERS TO END-OF-CHAPTER MATERIALS**REVIEW QUESTIONS**

1. What is the purpose of a payroll system?
 - a. Provide for internal and external reporting of employee wages and associated taxes, payment of employee compensation, and monitoring of benefits to employees. It also serves as a means of tracking labor costs that managers use for decision-making, budgeting, and planning.
2. What are two of the differences between large- and small-company payroll practices?

- a. Small companies would have fewer employees and reporting requirements and would be less likely to be required to have automated payroll systems.
 - b. Large companies have more employees and greater departmentalization. This increase in employees leads to a higher level of complexity in payroll accounting, disbursements, and reporting. Larger companies may also provide Intranet portals for employee self-service options. Additionally, larger companies may need additional accuracy checks.
3. What is certified payroll? Which companies must use it?
- a. Certified payroll is a reporting requirement for companies that work with federal contracts that are subject to Davis-Bacon wages. Only those companies that have these types of employees would be required to complete a certified payroll.
4. Why might it be a good idea to let employees manage their payroll records? What are some of the pitfalls?
- a. An advantage of allowing individuals to self-manage their payroll records would be the employee would be able to answer some simple questions on their own without having to come to the payroll accountant for answers. If employees have access to their payroll records, there would be the need to allow multiple access points to the confidential information. These open channels would require security settings to ensure the requirements of confidentiality are maintained.
5. What are two ways a payroll system may protect a company in the event of a visit from a government auditor?

Answers may vary, but should contain:

- a. The establishment and maintenance of an accurate payroll system. Timely and accurately reporting wages and withholdings. Adherence to the legal framework of payroll.
6. What is payroll outsourcing? When might a company consider outsourcing its payroll?
 - a. Payroll outsourcing is the process of contracting another company for the preparation, reporting, and filing of employee payroll. Companies may consider this option if the company sees a benefit to the company that outweighs the cost of outsourcing.
7. What are three examples of federal laws that are essential to ensure legal, fair hiring practices?

Answers should contain three the following:

 - a. Americans with Disabilities Act
 - b. Age Discrimination in Employment Act
 - c. Fair Labor Standards Act
 - d. Civil Rights Act
8. What are the major types of payroll processing methods?
 - a. Manual
 - b. Computerized
 - c. Outsourced
 - d. Certified
9. What are two laws governing the taxes that employers must withhold from employees?
 - a. 16th Amendment of the U.S. Constitution
 - b. Social Security Insurance Act
10. What are the guidelines for FLSA, in terms of overtime and pay rate?

- a. Maximum hours that covered individuals can work
- b. Minimum pay for covered individuals
- c. Minimum age for workers
- d. Mandatory break times for covered employees

11. Why was the Social Security Act of 1935 created? What were its provisions?

- a. The Social Security Act of 1935 was designed to create a contribution-driven fund to achieve a level of financial stability for the worker when he or she became too old or infirm to work.

12. How did the Medicare and Medicaid Act of 1965 modify the Social Security Act of 1935?

- a. It was passed to fund medical services needed by older adults, disabled persons, and low-income individuals.

13. What are two of the advantages of a computerized payroll system over a manual system?

- a. A computerized payroll system can meet the tax and regulatory requirements efficiently and can typically be set to automatically update for tax law changes. Web portals can streamline overtime reporting and other functions. A recent trend in computerized processing is the issuance of employee paycards.

14. Which Act created the term “full-time equivalents”?

- a. The Affordable Care Act created the term full time equivalents to determine the number of employees that should be offered health care coverage under the act.

15. How has cloud-based payroll processing affected contemporary payroll practices?

- a. Cloud-based payroll processing allows a company to take advantage of the scale of larger corporations without the additional licensing or responsibilities for updates.

Cloud-based services can contain security comparable with on-site accounting software.

16. What are two of the differences between the completion of the I-9 and the use of E-Verify systems?

Answers may vary, but could contain the following:

- a. I-9 is mandatory while E-Verify is voluntary.
- b. I-9 does not require a Social Security number while E-Verify does.
- c. I-9 does not require photo identification (List B) while E-Verify does.
- d. I-9 must be used to reverify expired employment authority while E-Verify may not be used for this purpose.

17. What were three provisions of the SECURE 2.0 Act?

Answers may vary, but should contain:

- a. The SECURE 2.0 Act included automatic enrollment in retirement plans at a rate between 3 and 10 percent of their annual pay. Employees can opt-out.
- b. Automatic escalation of contributions at a rate of 1 percent per year up to a maximum of 10 to 15 percent of annual wages.
- c. Employees 50 years of age or older may make post-tax “catch-up” contributions up to \$7,500 in 2023 and up to \$10,000 in 2025.
- d. Starting in 2024, employee student loan payments may be treated as contributions to the employee’s retirement plan.

18. What are two of the challenges that arise from the use of outsourced payroll systems?

Answers may vary, but should contain:

- a. Late penalties

- b. Loss of credibility
- c. Flawed payroll
- d. Security breaches of personnel information

19. What distinguishes a “living wage” from the minimum wage?

- a. The Federal Labor Standards Act depicts the federal minimum wage. While several states may have a rate over this, the living wage would need to exceed the poverty level for the family size and geographic region.

20. How does the Equal Pay Act of 1963 differ from the Lilly Ledbetter Fair Pay Act of 2009?

- a. While the Equal Pay Act of 1963 mandated that men and women receive equal compensation for comparable work. The Lilly Ledbetter Fair Pay Act of 2009 removed the statutory timeframe for filing the allocation of unfair pay practices.

21. What are the differences between ARPA and TCDRA?

- a. American Rescue Plan Act of 2021 (ARPA) extended employee retention credits and family/sick leave related to COVID-19 through September 30, 2021. ARPA increased the rate to \$12,000 and eliminated the 10-day waiting period. Taxpayer Certainty and Disaster Recovery Tax Act of 2020 (TCDRA) also extended the employee retention tax credits and changed the amount per employee. TCDRA extended the date through June 30, 2021 and increased the amount to \$14,000. The definition of qualified wages for both over and under 500 employees was also altered. TCDRA also allowed employers to take a refundable credit against their share of the Social Security taxes, up to 70% of the qualified wages paid to employees between December 31, 2020 and June 30, 2021.

22. What did ARPA and TCDRA do to the CARES Act?

- a. Both the ARPA and TCDRA extended benefits of the CARES Act and made alterations to the amount of employee retention credits.

EXERCISES – SET A

E1-1A. Lupore Fabrics obtained a contract in Watts Mills, South Carolina, which involves the production of materials for military uniforms, a project contracted with the federal government for \$2,800,000. What law(s) govern(s) the hiring or documenting of these workers? (Select all that apply.)

1. Davis-Bacon Act
3. Walsh-Healey Act
4. FLSA – Fair Labor Standards Act

E1-2A. Dylan Piccirillo works as the payroll clerk for Centinix, a security company that hires many part-time and temporary workers paid hourly. What law(s) govern(s) the hiring or documenting of these workers? (Select all that apply.)

2. FLSA
3. IRCA

E1-3A. London Franco was dismissed from employment at Precision Dynamics because of a race-related incident. London sued Precision Dynamics for \$150,000 because of the discrimination. Which of the following laws provides for monetary awards during discrimination lawsuits?

4. Civil Rights Act of 1991

E1-4A. Ines, Inc. is a qualified private-sector company that provides health insurance to its employees. The company is self-insured. Which of the following forms should the company provide its employees with to comply with the Affordable Care Act?

2. 1095-B

E1-5A. Addison Garnier is a payroll accountant who works for a private firm. The most recent professional development course in 2010. Which of the following ethical issues has Addison violated?

3. Professional competence and due care

E1-6A. Max Park owns Uninix Computers, a company with five employees. As a small business, several options exist for payroll processing. What factors should be considered when deciding on which payroll processing option is best for Uninix Computers? (Select all that apply.)

3. The amount of money Max has to spend on payroll processing.
4. The computer technology used by the business

MATCH THE FOLLOWING TERMS WITH THEIR DEFINITIONS:

Question	Answer
E1-7A: Manual payroll	h. Payroll administration using a paper payroll register
E1-8A: Timecard	e. A record of the time worked during a period for an individual employee

E1-9A: Paycard	a. A pre-loaded credit card is used to pay employees
E1-10A: Employee Internet portal	c. A web-based application wherein employees can modify certain payroll-related information
E1-11A: Certified Payroll	k. A way for governmental agencies to track the payroll associated with a government contract
E1-12A: Outsourced payroll	i. The use of an external company to track time and benefits and pay employees
E1-13A: Auditor	j. A person or group who examines a company's accounting records for accuracy
E1-14A: ADP and Paychex®	f. Examples of companies used for outsourcing payroll processing
E1-15A: Time collection	b. The process of gathering information about hours worked for one or more employees
E1-16A: Davis-Bacon Act	d. Governs accounting for firms with federal government contracts in excess of \$2,000
E1-17A: Consolidated Appropriations Act	g. Provided funding for the E-Verify program

PROBLEM SET A

P1-1A: Ash Bassey is the accounting manager for a small local firm with full- and part-time staff. How do FLSA guidelines regarding working hours apply to Ash's employees?

- a. Minimum wage considerations for both salaried and hourly workers, whether the company is required to abide by the FLSA (no interstate commerce), maximum hours, minimum age, pay rates, and mandatory break periods.

P1-2A: Micah Levi works in the payroll department at Radiance Windows. The employer has determined that the payroll functions should be moved to a Cloud-based platform that can support its 500 employees, be used remotely, and has requested recommendations. What options could Micah propose?

- a. When examining online services, employee security and confidentiality is important. There are online options with mobile access that can enable employees to submit time, check pay histories, make updates to address or personal contact information. It is important that there are layers of security in place. This could include SSL, VPN, and CAPTCHA tools.

P1-3A: Eden Kahn is the office manager and payroll clerk for a company, composed of 12 employees. An employee, Xai Gladwin, stops by Eden's office and wants to view their payroll record. What privacy regulations must Eden consider before granting the coworker access?

- a. The Privacy Act of 1974 allows an employee access to their payroll records.

P1-4A: A group of employees read on a website that income tax collection is illegal and approached the controller for a large company. They requested stopping withholding income taxes from their pay without an explanation of what laws govern income tax collection. What should the controller tell them?

- a. The 16th Amendment to the U.S. Constitution created the legislation to support the collection of taxes from the employees. Additional Social Security Insurance Act was created to provide funding through tax withholdings.

P1-5A: Callen Oliveira is a warehouse worker for a small grocery market. While some merchandise was being moved, the loading dock door unexpectedly fell and injured Callen. How does OSHA apply to Callen for this type of injury?

- a. In this type of situation, there would be an OSHA inspection to ensure that the working environment was not the cause of the injury. Workers' compensation insurance will provide for the coverage of wage compensation for the employee and covered medical expenses should the company's work environment, and not employee error, be found at fault. Another legal provision is that Callen may be protected under FMLA and may have to take unpaid leave if there is no accrued leave available, but the employment and medical benefits would be guaranteed.

P1-6A: Quinn Devi is a payroll accountant for Mama Bear Trading Co. A coworker from the packaging department contacts Quinn via electronic communication and requests to see all employees' payroll records for a specific payroll date. How should Quinn respond?

- a. Ethically, Quinn should not provide the information. The Privacy Act of 1974 would protect the individual's information from being disclosed. Additionally, an email request should be subject to additional scrutiny as the sender may be false.

P1-7A: Parker Alberighi and Val van Peij are friends who work for the same company. Parker manages a manufacturing department and Val supervises the payroll clerks. Which ethical guidelines or rules would these friends need to remember when discussing work?

- a. Both employees would have the responsibility for non-disclosure of confidential information they have over the employees in their areas of responsibility. Exercising personal integrity to avoid any apparent conflicts of interest would also be appropriate for these individuals.

P1-8A: At Denniston Industries, employees have the option of choosing employer-sponsored health insurance. According to COBRA, what responsibilities does the employer have upon the termination of an employee?

- a. The company must offer terminated employees COBRA coverage upon termination. The employee would be required to pay the health insurance premiums.

P1-9A: Xan Fitzpatrick is a new manager at Resterra Inc. Xan is looking at using the E-Verify process for new hires. What recommendations can you give regarding the differences between having an employee complete the I-9 and the E-Verify process?

- a. The E-Verify process allows employers to utilize the Internet to verify if the employees are eligible to work in the United States. This does not eliminate the need for employees to complete the I-9 since E-Verify is a voluntary process and could require additional documentation from the employee.

P1-10A: Landry Weber is a new employee in the payroll department for Palermo Industries.

Landry has had several employees approaching with questions but is unsure how privacy regulations could affect the response. What advice would you give Landry about privacy laws and payroll?

- a. The Privacy Act of 1974 allows an employee access to their payroll records.

The employee's privacy is an important consideration and payroll workers need to be aware of updated information as it becomes available, for example U.S. Department of Labor OCFO-1 or the U.S. Department of Health and Human Services Privacy Act 09-40-0006.

EXERCISES SET B

E1-1B. Emery De Vries is a military veteran who requires many absences for medical reasons.

The supervisor at Baytery Farms has demanded Emery either reduce the number of sick days or the provide a medical history to support the absences. Which law(s) protect Emery? (Select all that apply.)

3. USERRA

4. HIPAA

E1-2B. Galen Costa is a production worker at Gexo Manufacturing, which produces air conditioning systems. After working there for 10 years, she discovers through conversations with a colleague with the same title and similar seniority that her wage is 20 percent lower than his wage. She feels that she has been a victim of discrimination. Which law(s) govern her situation? (Select all that apply.)

1. FLSA
2. Civil Rights Act of 1964
4. Lilly Ledbetter Fair Pay Act of 2009

E1-3B. Lyric Larsen is the new bookkeeper for Birch Online Enterprises, a small business consulting firm, and was hired to replace a long-time employee who retired. Lyric notices the prior bookkeeper used a manual system. The company owner said Lyric may update the payroll system. What options are available?

- a. Student answers may vary but should include outsourcing payroll through sources like myPay Solutions, ADP or programs like QuickBooks, Sage, or Microsoft Dynamics GP, and spreadsheets.

E1-4B. Zyion Li is a payroll accountant at Sucre Foods. Zyion works remotely from home, communicates with colleagues via Zoom, and has a VPN to prevent hackers from accessing the computer data. Which privacy law(s) require Zyion to protect the information on the computer, even from family members? (Select all that apply.)

2. Common-Law Privacy Act.
3. Privacy Act of 1974.

E1-5B. Regan Accola is in the payroll department Seven Wonders International Foods. Regan is part of a social organization, along with several coworkers. Which of the following ethical standards could become compromised in social situations?

4. Confidentiality

E1-6B. Kennedy Popa is the payroll accountant for Antizio Electronic, a company that engages in federal contracts. Kennedy wants to ensure that the company is compliant with the provisions of the Davis-Bacon Act. What is the process used to monitor payroll compliance in this situation?

3. Certified Payroll

MATCH THE FOLLOWING TERMS WITH THEIR DEFINITIONS:

Question	Answer
E1-7B: USERRA	e. Legislation that governs the treatment of military service personnel.
E1-8B: Respect for Marriage Act	i. The law guaranteeing marriage equality under any circumstances.
E1-9B: Internal controls documentation	a. A provision of the Sarbanes–Oxley Act.
E1-10B: HIPAA	j. Protects the confidentiality of employee medical records.
E1-11B: Lilly Ledbetter Fair Pay Act	g. Repealed the 180-day statute of limitations on equal pay complaints.
E1-12B: Sixteenth Amendment	b. Instituted a tiered income tax on workers.
E1-13B: Walsh-Healey Public Contracts Act	c. Prohibited employment of individuals younger than 16 years of age.
E1-14B: Independent Contractor	f. A worker who is not subject to a company's direction or its payroll laws.

E1-15B: Personal Responsibility, Work and Family Promotion Act of 2002	d. Strengthened the child support provisions of PRWOR
E1-16B: IRCA	k. Mandates completion of form I-9
E1-17B: Tax Cuts and Jobs Act	h. Reframing federal employee income tax computation

PROBLEM SET 1B

P1-1B: Peyton Janssens is a payroll accountant with Embotelladora Traders Inc. One of the employees poses a question about the deduction for Social Security tax from her pay. What should Peyton tell the colleague?

- a. The Social Security Act in 1935 created a contribution-driven fund that enforced the collection of Social Security tax for younger workers for when they retire or become too infirm to work.

P1-2B: Jaylin Botha is the payroll clerk for Telemba Communications. One of the company employees, Dakota Boon, informs Jaylin that they feel they were the victim of unequal pay three years prior. What law(s) guide about Dakota's complaint?

- a. FLSA, Civil Rights Act of 1964, Equal Pay Act

P1-3B: Blake Burton is Conosis Incorporated's payroll accountant. During a casual conversation with coworkers, Blake learns that Teagan Vinkovic, a coworker, is deliberately overstating the number of hours worked during each pay period because

of a personal economic situation. Which ethical guidelines pertain to this situation?
What should Blake do with this knowledge?

- a. Blake should use the ethical guidelines from the AICPA to use Professional competence and due care in the proper preparation of the payroll and verify externally with the supervisor or manager the actual hours worked.
Professionalism to the company and ensuring that there is honest and true representation of the costs of the business. Where Integrity could make her an accomplice by allowing the transactions to continue overstated.

P1-4B: Amari Azan works in the payroll department for Racine Traders. The company has experienced a decline in revenue over the past six months. The company president asks Amari to delay the remittance of payroll taxes to make more cash available to the company. Which act would be violated if Amari complies with the company president's request?

- a. Current Tax Payment Act of 1943.

P1-5B: During a review of payroll records, Ocean Ailana notices that a female employee in Department A receives a significantly lower salary than similarly skilled male employees in the same department. What actions should Ocean take in this situation?

- a. Under the Equal Pay Act of 1963, Ocean should first gather the information that shows the differences in pay based on the sex of the employee. Secondly, Ocean should go to the manager or supervisor to discuss these differentials. Finally, if this has not been successful, Ocean should go to the supervisor of the individual spoken to previously. If all channels fail, then Ocean may have a claim under the

Equal Pay Act with or without the extension provided by the Lilly Ledbetter Fair Pay Act of 2009.

P1-6B: Sawyer Gomez is an accountant for Diado, a large, multinational firm. Sawyer notices the new state payroll tax updates have not been installed during payroll processing in the firm's software. What ethical guidelines govern Sawyer's behavior in this situation?

- a. Under the Professional Competence and Due Care ethical standard, Sawyer would need to notify the supervisor of the discrepancy and ensure the tax withholding and remittance are correct with the new state payroll rates.

P1-7B: Nyx Ambroz is an employee of Autonder, a contractor that provides governmental construction services in Washington, D.C. The current contract is for \$250,000. Nyx is 22 and is paid \$9.50 per hour. How does the Walsh-Healey Public Contracts Act affect Nyx?

- a. As a governmental contract this position would fall under Walsh-Healey Public Contracts Act and would require minimum wage for all hours worked under 40 per week and wages at 1.5 times the regular hourly wage for those worked over 40 hours per week.

P1-8B: Marlon Agha works as a payroll clerk at Semiconductor, Inc. Marlon shares an office with three other coworkers and must examine documents containing personal information as a regular part of the duties. Based on the provisions of the Privacy Act of 1974, what responsibilities does Marlon have regarding handling the payroll records?

- a. Marlon must ensure not to leave any sensitive information as disclosed by the Privacy Act of 1974 where individuals can access it. This would include, but is not limited to: addresses, dependents, compensation, payroll deductions, social security number or garnishment information.

P1-9B: West Alba is a senior payroll administrator for Falcive Landscape Design. The company has 15 employees and annual revenues of \$10 million. The company has been using and maintaining manual payroll records for the last 20 years. The president of Falcive Landscape Design wants to explore options for computerized payroll processing. Which payroll option is the most suitable for both West and Falcive Landscape Design? Why?

- a. Given the size of the company, a computerized accounting system (QuickBooks or Sage) would be a good option for internal processing of the company's payroll.

P1-10B: Angel Bellini is the payroll accountant for Pyrodono Fireworks, and he has been asked for information about employees and independent contractors. What are three key differences between employees and independent contractors?

- a. For the classification of an independent contractor, there is analysis of the extent the employee's work, management, decisions, investment and control the company has over the employee. Additionally, if a skilled worker and the individual provides their own tools, there could be a case made for an independent contractor.

CRITICAL THINKING

- 1-1. You have been hired as an accounting consultant for Big Splash Movies, Inc., which is facing an IRS audit of its accounting records. During your review, the vice president of marketing asks for access to the marketing department's payroll records. What ethical principles are involved in your decision? Explain your rationale.

Answers may vary but should include:

- a. Answers will vary but should include any of the following principles and an explanation of how they apply:
- Confidentiality
 - Professionalism
 - Integrity
 - Objectivity

- 1-2. You are the accountant for a local nonprofit organization. You have been tasked with outsourcing the payroll functions to a payroll processing company. Go to <https://www.pcmag.com/pics/the-best-online-payroll-software>. Which outsourced payroll processing software would you choose? Explain your rationale.

Answers may vary but should include:

- a. Major concerns of confidentiality and security should be addressed. The company would still be responsible for payroll taxes and all filings. Ease of use should be discussed from management, payroll, and employee perspectives.

IN THE REAL WORLD: SCENARIO FOR DISCUSSION

Student answers will vary.

CONTINUING PAYROLL PROJECT: PREVOSTI FARMS AND SUGARHOUSE

Form SS-4 (Rev. December 2023) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) See separate instructions for each line. Keep a copy for your records. Go to www.irs.gov/FormSS4 for instructions and the latest information.	OMB No. 1545-0003 EIN					
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <u>Toni Prevosti</u>						
	2 Trade name of business (if different from name on line 1) <u>Prevosti Farms and Sugarhouse</u>	3 Executor, administrator, trustee, "care of" name					
	4a Mailing address (room, apt., suite no. and street, or P.O. box) <u>820 Westminster Road</u>	5a Street address (if different) (Don't enter a P.O. box.)					
	4b City, state, and ZIP code (if foreign, see instructions) <u>Bridgewater, VT 05520</u>	5b City, state, and ZIP code (if foreign, see instructions)					
	6 County and state where principal business is located <u>Windsor County, VT</u>						
	7a Name of responsible party <u>Toni Prevosti</u>	7b SSN, ITIN, or EIN <u>055-22-0443</u>					
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? ☒ Yes ☐ No						
	8b If 8a is "Yes," enter the number of LLC members ☐ Yes ☐ No						
	8c If 8a is "Yes," was the LLC organized in the United States? ☒ Yes ☐ No						
	9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check. ☐ Sole proprietor (SSN) ☐ Estate (SSN of decedent) ☐ Partnership ☐ Plan administrator (TIN) ☐ Corporation (enter form number to be filed) ☐ Trust (TIN of grantor) ☐ Personal service corporation ☐ Military/National Guard ☐ State/local government ☐ Church or church-controlled organization ☐ Farmers' cooperative ☐ Federal government ☐ Other nonprofit organization (specify) ☐ REMIC ☐ Indian tribal governments/enterprises ☒ Other (specify) <u>Disregarded Entity</u>						
9b If a corporation, name the state or foreign country (if applicable) where incorporated State _____ Foreign country _____							
10 Reason for applying (check only one box) ☒ Started new business (specify type) <u>Harvesting, refining, and selling maple items</u> ☐ Hired employees (Check the box and see line 13.) ☐ Compliance with IRS withholding regulations ☐ Other (specify) _____							
11 Date business started or acquired (month, day, year). See instructions. <u>02/01/2024</u>							
12 Closing month of accounting year <u>02/13/2024</u>							
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Agricultural</td> <td style="width: 33%; text-align: center;">Household</td> <td style="width: 33%; text-align: center;">Other</td> </tr> <tr> <td style="text-align: center;"><u>3</u></td> <td></td> <td style="text-align: center;"><u>3</u></td> </tr> </table>		Agricultural	Household	Other	<u>3</u>		<u>3</u>
Agricultural	Household	Other					
<u>3</u>		<u>3</u>					
14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter. ☐							
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year). <u>02/13/2024</u>							
16 Check one box that best describes the principal activity of your business. ☐ Construction ☐ Rental & leasing ☐ Transportation & warehousing ☐ Health care & social assistance ☐ Wholesale—agent/broker ☐ Real estate ☐ Manufacturing ☐ Finance & insurance ☐ Accommodation & food service ☐ Wholesale—other ☐ Retail ☒ Other (specify) <u>Harvesting, refining, and selling maple items</u>							
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <u>Harvesting, refining, and selling maple items</u>							
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? ☐ Yes ☒ No If "Yes," write previous EIN here							
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form. Designee's name _____ Designee's telephone number (include area code) _____ Address and ZIP code _____ Designee's fax number (include area code) _____						
	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Name and title (type or print clearly) <u>Toni Prevosti</u>						
Signature <u>Toni Prevosti</u> Date <u>02/01/2024</u>		Applicant's telephone number (include area code) <u>802-555-3456</u> Applicant's fax number (include area code) _____					

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form SS-4 (Rev. 12-2023)

Chapter 1: Payroll Practices and System Fundamentals

Instructor notes

This chapter provides an overview of contemporary payroll practices. The emphasis is on understanding the foundations of the payroll system within the GAAP framework of the United States. Students will explore the evolution of the payroll system over time, legal framework of payroll-related legislation, best practices, and employee classifications. The difference between employees and independent contractors is covered.

When you start this chapter, it would be a good idea to check students' background knowledge and to stimulate initial discussions. Some sample questions include the following:

- How many students have held a job outside the home?
- What laws affect the workplace?
- What is the purpose of income tax?
- What laws protect employees?

Sample Syllabus

CLASS NUMBER AND NAME: PAYROLL ACCOUNTING

TOTAL CLOCK HOURS / UNITS: XX Hours/ X Units

PREREQUISITES:

TEXTS AND MATERIALS: Landin, J. & Schirmer, P. (2025). *Payroll Accounting* (11th ed.). New York, NY: McGraw-Hill.

CLASS DESCRIPTION: Basic theory of payroll accounting for a professional enterprise.

STUDENT LEARNING OBJECTIVES:

1. To understand the foundations of U.S. payroll accounting.
2. To calculate employees' earnings and deductions.
3. To calculate employer payroll taxes.
4. To understand the role of accounting within the framework of a business
5. To explain the role of fringe benefits as a part of employee compensation
6. To complete the payroll process of accounting for employee earnings and employer taxes on the appropriate state and federal tax returns.
7. To complete the accounting entries for the payroll cycle.

CLASS FORMAT OVERVIEW: The material will be presented in a lecture-discussion

format. Assigned work will be completed through Connect Accounting.

REQUIREMENTS:

All assigned work must be turned in on the designated day. The student will be given credit for satisfactorily completing work. A numerical grade will be given for work turned in.

TESTING AND FINAL GRADE:

Tests must be taken on the scheduled day. If the student misses the regularly scheduled test, a make-up test will be administered with a penalty assessed. Exceptions may be made at the instructor's discretion.

The final grade for the class will be the average of the chapter tests, homework submissions, and the comprehensive project.

GRADING POLICIES:

Grade	A	A–	B+	B	B–	C+	C	C–	D+	D	D–	F
Percentage	95+	90-94	87-89	84-86	80-83	77-79	74-76	70-73	67-69	64-66	60-63	<60

Vocabulary Definitions	
ACA	The Affordable Care Act of 2010
ADA	The Americans with Disabilities Act of 1990
ADAAA	The Americans with Disabilities Act Amendments Act of 2008, which extended the definition of disabilities.
ADEA	The Age Discrimination in Employment Act of 1967
ARPA	The American Rescue Plan Act of 2021
ARRA	The American Reinvestment and Recovery Act of 2009
ATRA	The American Taxpayer Relief Act of 2012.
CARES Act	Provided economic support and payroll tax relief during the SARS COV-2 (COVID-19) pandemic to encourage employers to retain their employees and tax relief for businesses.
Certified Payroll	A way that the Federal government keeps track of the money spent as part of government contracts, facilitates governmental internal accountability, and verifies requirements under Davis-Bacon are met
Circular E	See Publication 15
Civil Rights Act of 1964	Federal legislation that protects employees from discrimination based on race, color, religion, sex, or national origin.
Civil Rights Act of 1991	Federal law that instituted monetary penalties for companies found guilty of discrimination as described under the Civil Rights Act of 1964.
COBRA	The Consolidated Omnibus Budget Reformation Act of 1986
Consolidated Appropriations Act of 2018	Signed into law in March 2018, this act increased the funding for the E-Verify program, which is an Internet-based system that offers employers instant verification of an employee's eligibility to work in the United States. It is important to note that the E-Verify program does not replace the need for the completion of Form I-9 upon employee hire because it is a voluntary service.
Copeland Anti-Kickback Act	Protected taxpayers from unethical pay practices for construction projects
Coronavirus Aid, Relief, and Economic Stimulus (CARES) Act of 2020	Provided economic support and payroll tax relief during the Sars Cov-2 (COVID-19) pandemic to encourage employers to retain their employees and tax relief for businesses.
Current Tax Payment Act (CTPA) of 1943	Created the requirement for the submission of estimated taxes on wages earned during the year of earning
Davis-Bacon Act of 1931	Created a standard of wages for governmental contracts over \$2,000
DOMA	The Defense of Marriage Act of 1996, which was repealed in 2013.
Due Care	The caution that a reasonable person would exercise to avoid being charged with negligence.
EEOC	Equal Employment Opportunity Commission
Employer Identification Number (EIN)	A number assigned to employers by the IRS for tax reporting.
Enterprise Coverage	Firms explicitly covered under FLSA.

Vocabulary Definitions	
Equal Pay Act of 1963	Federal legislation mandating that males and females receive equal compensation for comparable work.
ERISA	The Employee Retirement Income Security Act of 1974
Ethics	An individual's definition of right and wrong.
FICA	Federal Insurance Contribution Act
FLSA	Fair Labor Standards Act
FMLA	The Family and Medical Leave Act of 1993
FUTA	Federal Unemployment Tax Act
FTE	A calculation tool whereby the number of hours that an employee works is divided by the number of standard hours for the employer.
HIPAA	The Health Insurance Portability and Accountability Act of 1996
Independence	The ability of an accountant to act professionally without external pressures that would cause a third party to question the integrity of actions and decisions.
Independent Contractor	An individual who contracts to do work for a firm using his or her own tools and processes without being subject to direction by a firm's management.
Individual Coverage	FLSA coverage for employees whose firms do not meet the requirements for enterprise coverage.
Integrity	Possessing honesty and high moral principles.
IRCA	The Immigration Reform and Control Act of 1986
Lilly Ledbetter Fair Pay Act of 2009	Removed the statute of limitations on claims of unequal pay for work that is substantially the same.
Living Wage	The minimum amount that a family would need to live comfortably for a normal standard of living.
Marketplace	A service provided through the Affordable Care Act of 2010 in which people may shop for and select health care plans.
Medicare Tax	A government-mandated health insurance for individuals over 62 years of age
Minimum Wage	The minimum hourly amount that employers may legally pay to employees.
OASDI	Old-Age, Survivors, and Disability Insurance; synonymous with Social Security.
Objectivity	Making decisions that are free from bias or subjectivity.
OSHA	The Occupational Safety and Health Act of 1970
Outsourced Vendor	A service provided through the Affordable Care Act of 2010 in which people may shop for and select health care plans.
Personal Responsibility, Work and Family Promotion Act of 2002	Strengthened child support provisions of PRWOR.
Privacy Act of 1974	Protected sensitive information like personnel records containing information about an individual's marital status, children, other dependents, and legal residence

Vocabulary Definitions	
Protecting Americans from Tax Hikes (PATH) Act	An act to prevent tax fraud that extended the Work Opportunity Tax Credit.
PRWOR	The Personal Responsibility and Work Opportunity Reconciliation Act of 1996
Professional competence	The continuing capability to perform professional duties with an agreed-upon standard of quality.
Professionalism	A process reflecting the transparency and public accountability of accounting records.
Publication 15	The Employer's Tax Guide published by the Internal Revenue Service; also known as <i>Circular E</i>
Publication 15-T	The Federal Income Tax Withholding Methods.
Respect for Marriage Act	Legalized all marriages, including same-sex and interracial, at the federal level.
SECURE Act	The Setting Every Community Up for Retirement Enhancement Act of 2019
SECURE 2.0 Act	An act passed as part of the Consolidated Appropriations Act of 2022 that expanded the SECURE Act of 2019 by improving employee retirement savings and offering employer incentives.
Sixteenth Amendment to the U.S. Constitution	Allowed the United States government to levy and collect income taxes on individuals.
Social Security Act (SSA)	An Act that was passed to promote social welfare for old-age workers and surviving families of workers who had been disabled or deceased in the course of their employment.
SOX	The Sarbanes-Oxley Act of 2002
SUTA	State Unemployment Tax Act
Tax Cuts and Jobs Act	An Act to provide budget resolution that represented changes to individual and business tax rates.
TCDRA	The Taxpayer Certainty and Disaster Tax Relief Act of 2020
USERRA	The Uniformed Services Employment and Reemployment Rights Act of 1994.
VPN	Virtual private network
Walsh-Healey Public Contracts Act	Affected governmental contractors providing goods or services over \$10,000
Worker's Compensation	An insurance policy carried by employers to provide wage continuation and to pay for medical services for workers injured in the course of doing business

Answers to Review Questions	
1.	Provide for internal and external reporting of employee wages and associated taxes, payment of employee compensation, and monitoring of benefits to employees. It also serves as a means of tracking labor costs that managers use for decision-making, budgeting, and planning.
2.	A. Small companies would have fewer employees and reporting requirements and would be less likely to be required to have automated payroll systems. B. Large companies have more

employees and greater departmentalization. This increase in employees leads to a higher level of complexity in payroll accounting, disbursements, and reporting. Larger companies may also provide Intranet portals for employee self-service options. Additionally, larger companies may need additional accuracy checks.
3. Certified payroll is a reporting requirement for companies that work with federal contracts that are subject to Davis-Bacon wages. Only those companies that have these types of employees would have to complete a certified payroll.
4. An advantage of allowing individuals to self-manage their payroll records would be the employee would be able to answer some simple questions on their own without having to come to the payroll accountant for answers. If employees have access to their payroll records, there would be the need to allow multiple access points to the confidential information. These open channels would require security settings to ensure the requirements of confidentiality are maintained.
5. Answers may vary, but should contain: a. The establishment and maintenance of an accurate payroll system. Timely and accurately reporting wages and withholdings. Adherence to the legal framework of payroll.
6. Payroll outsourcing is the process of contracting another company for the preparation, reporting, and filing of employee payroll. Companies may consider this option if the company sees a benefit to the company that outweighs the cost of outsourcing.
7. Answers should contain three of the following: a. American with Disabilities Act b. Age Discrimination in Employment Act c. Fair Labor Standards Act d. Civil Rights Act
8. Manual a. Computerized b. Outsourced c. Certified
9. a. 16th Amendment of the U.S. Constitution b. Social Security Insurance Act
10. a. Maximum hours that covered individuals can work b. Minimum pay for covered individuals c. Minimum age for workers d. Mandatory break times for covered employees
11. The Social Security Act of 1935 was designed to create a contribution-driven fund to achieve a level of financial stability for the worker when he or she became too old or infirm to work.
12. It was passed to fund medical services needed by older adults, disabled persons, and low-income individuals.
13. A computerized payroll system can meet the tax and regulatory requirements efficiently and can typically be set to automatically update for tax law changes. Web portals can streamline overtime reporting and other functions. A recent trend in computerized processing is the issuance of employee paycards.

14. The Affordable Care Act created the term full time equivalents to determine the number of employees that should be offered health care coverage under the act.
15. Cloud-based payroll processing allows a company the scale of larger corporations without the additional licensing or responsibilities for updates. Cloud-based services can contain security comparable with on-site accounting software.
16. Answers may vary, but could contain the following: a. I-9 is mandatory while E-Verify is voluntary. b. I-9 does not require a Social Security number while E-Verify does. c. I-9 does not require a photo identification (List B) while E-Verify does. d. I-9 must be used to reverify expired employment authority while E-Verify may not be used for this purpose.
17. The SECURE Act provided tax incentives for small employers to create automatic retirement plans for their employees.
18. Answers may vary, but should contain: a. Late penalties b. Loss of credibility c. Flawed payroll d. Security breaches of personnel information
19. The Federal Labor Standards Act depicts the federal minimum wage. While several states may have a rate over this, the living wage would need to exceed the poverty level for the family size and geographic region.
20. While the Equal Pay Act of 1963 mandated that men and women receive equal compensation for comparable work, Lilly Ledbetter Fair Pay Act of 2009 removed the statutory timeframe for filing the allocation of unfair pay practices.
21. American Rescue Plan Act of 2021 (ARPA) extended employee retention credits and family/sick leave related to COVID-19 through September 30, 2021. ARPA increased the rate to \$12,000 and eliminated the 10-day waiting period. Taxpayer Certainty and Disaster Recovery Tax Act of 2020 (TCRA) also extended the employee retention tax credits and changed the amount per employee. TCRA extended the date through June 30, 2021, and increased the amount to \$14,000. The definition of qualified wages for both over and under 500 employees was also altered. TCRA also allowed employers to take a refundable credit against their share of the Social Security taxes, up to 70% of the qualified wages paid to employees between December 31, 2020 and June 30, 2021.
22. Both the ARPA and TCRA extended benefits of the CARES Act and made alterations to the amount of employee retention credits.

Additional Exercises for Class Discussion
1. Chloe is the costume director for a theater production company. She does not supervise employees and is expected to work 40 hours each week. She determines her own hours and consults with the production manager about her work. Should she be considered an exempt or nonexempt employee? Why? Answer: Exempt. She controls the scope of her work and her working hours, and oversight is done in consultation with the production manager. 2. Eduardo is a departmental manager at a local amusement park. He hires high school students to work during the summer. What are some legalities that he must observe for these seasonal workers?

Answer: He needs to consider the amount of hours worked per day because of full-time and part-time FLSA guidance, he needs to ensure that employees are taking appropriate breaks, and he needs to make sure that health insurance offerings are in line with the Affordable Care Act legislation.

3. Ya-Ya is the payroll accountant for a firm that has recently opened locations in additional states. With the addition of the new locations, the firm will have approximately 50 employees. Should she outsource her payroll? What are some payroll concerns that she should consider?

Answer: She should consider outsourcing her payroll. Expanding to other states means that she will have additional state tax regulations and new Federal forms to file. She will also have more employees on her payroll, which means increased complexity in her payroll responsibilities.

Critical Thinking Answers

1. Document each instance of the incorrect payments and submit your findings to the firm.
Student rationale may vary.
2. The costs involved with outsourcing versus the costs of maintaining the payroll internally.

In the Real World—Guidelines for Discussion

Students should discuss the employer's responsibility for payroll software in terms of privacy of personal and confidential information. The idea of being a joint employer could lead to a discussion of shared information and privacy laws. The concepts of minimum wage and other pay issues mentioned in the case as they relate to federal and state laws would also be an important consideration. A discussion of payroll software and legal compliance with privacy laws could lead to enhanced student learning.

Activities

Assign students to work individually or in small groups to explore the following websites:

www.americanpayroll.org

www.dol.gov/whd

www.taxhistory.com/1943.html

www.workerscompensationinsurance.com

www.adp.com

www.paychex.com

What were the references to payroll legislation that they found?

What did they learn about outsourcing payroll?

What did they notice about workers compensation?

Other classroom activities:

- Using the information found in Appendix F, invite students to investigate state payroll tax requirements for their home state and for one other state. What are some similarities and differences between the two states?

- Have students form teams of 2-4 people. Tell them that they have formed a new business. What form(s) do they need to file immediately before hiring employees? What other decisions should they consider?

A video to assist in the explanation of FLSA coverage is located at

<https://www.dol.gov/whd/flsa/videos.htm>

The U.S. Department of Labor Office of Compliance at www.worker.gov contains information about compliance, deadlines, required posters, and other materials employers need regarding payroll.

Continuing Payroll Project

Completion instructions:

Line 1: Enter the legal name of the business, Prevosti Farms and Sugarhouse

Line 2: Leave blank

Line 3: Leave blank

Line 4a: Enter mailing address for the business, 820 Westminster Road

Line 4b: Enter the city/state/zip, Bridgewater, VT 05520

Lines 5a and 5b: Leave blank

Line 6: Enter the county and state, Windsor County VT

Line 7a: Name of the responsible party, Toni Prevosti

Line 7b: Responsible party's SSN, ITIN, or EIN, 055-22-0443

Line 8a: Is the application for an LLC, check Yes

Line 8b: Leave blank

Line 8c: Check Yes

Line 9a: Type of entity, check the box next to Other and enter LLC

Line 9b: Leave blank

Line 10: Reason for applying, check the box next to Hired Employees

Line 11: Date business started, 2/1/2024

Line 12: Closing month of accounting year, December

Line 13: Highest number of employees in the next 12 months, Agricultural – 3, Other – 3

Line 14: leave blank

Line 15: First date wages or annuities were paid, enter 02/19/2024

Line 16: Principal activity of business, check Other and enter Harvesting, refining, and selling maple items

Line 17: Principal line of merchandise sold, Harvesting, refining, and selling maple syrup

Line 18: Has the applicant shown on line 1 ever applied for and received an EIN, check No

Enter name of owner (Toni Prevosti) and phone number, 802-555-3456

Form SS-4 (Rev. December 2019) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ Go to www.irs.gov/FormSS4 for instructions and the latest information. ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested Toni Prevosti	
	2 Trade name of business (if different from name on line 1) Prevosti Farms and Sugarhouse	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box) 820 Westminster Road	5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions) Bridgewater, VT 05520	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located Windsor County, VT	
	7a Name of responsible party Toni Prevosti	7b SSN, TIN, or EIN 055-22-0443
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? ☒ Yes ☐ No	
	8b If 8a is "Yes," enter the number of LLC members ☒ Yes ☐ No	
	8c If 8a is "Yes," was the LLC organized in the United States? ☒ Yes ☐ No	
	9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.	
☐ Sole proprietor (SSN) _____ ☐ Partnership _____ ☐ Corporation (enter form number to be filed) ▶ _____ ☐ Personal service corporation _____ ☐ Church or church-controlled organization _____ ☐ Other nonprofit organization (specify) ▶ _____ ☒ Other (specify) ▶ Disregarded Entity		
☐ Estate (SSN of decedent) _____ ☐ Plan administrator (TIN) _____ ☐ Trust (TIN of grantor) _____ ☐ Military/National Guard ☐ State/local government ☐ Farmers' cooperative ☐ Federal government ☐ REMIC ☐ Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State _____	Foreign country _____
10 Reason for applying (check only one box)		
☒ Started new business (specify type) ▶ Harvesting, refining, and selling maple items ☐ Hired employees (Check the box and see line 13.) ☐ Compliance with IRS withholding regulations ☐ Other (specify) ▶ _____		
☐ Banking purpose (specify purpose) ▶ _____ ☐ Changed type of organization (specify new type) ▶ _____ ☐ Purchased going business ☐ Created a trust (specify type) ▶ _____ ☐ Created a pension plan (specify type) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions. 02/01/2023		12 Closing month of accounting year
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. ☐
Agricultural 3	Household 3	
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) 02/14/2023		
16 Check one box that best describes the principal activity of your business.		
☐ Construction ☐ Rental & leasing ☐ Transportation & warehousing ☐ Health care & social assistance ☐ Wholesale-agent/broker ☐ Real estate ☐ Manufacturing ☐ Finance & insurance ☐ Accommodation & food service ☐ Wholesale-other ☐ Retail ☒ Other (specify) ▶ Harvesting, refining, and selling maple items		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. Harvesting, refining, and selling maple items		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? ☐ Yes ☒ No		
If "Yes," write previous EIN here ▶ _____		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶ Toni Prevosti		802-555-3456
Signature ▶ Toni Prevosti		Applicant's fax number (include area code)
Date ▶ 02/01/2023		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 12-2019)