

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

Which Payroll Law?

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

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. Liza could choose to ignore her sorority sister's request, claiming professional responsibility. She could also discontinue active participation in the sorority. In any case, Liza must not consent to her sorority sister's request for confidential information.

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Confidential Records

As a 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, the Freedom of Information 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, the cost of outsourcing the payroll function needs to be considered. On one hand, a small company may not have personnel who are proficient with payroll regulations and tax reporting requirements, which leaves a company vulnerable to legal actions and stringent fines. However, engaging a payroll service company may be cost prohibitive. The decision to outsource the payroll for a small company should take into account the number of personnel, locations, and types of operations in which the company engages.

What Is the Difference?

- a. Manual payroll systems involve the use of paper and pencil recordkeeping 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 100, and Microsoft Dynamics 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 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 pay 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 some ways that a payroll system may protect a company in the event of a visit from a government auditor?
 - a. Through the establishment and maintenance of an accurate payroll system. Through timely and accurately reporting wages and withholdings.
 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.
 - a. American 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. What are the advantages of a computerized payroll system over a manual system?
- 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.
13. Which Act created the term “Full-Time Equivalents”?
- 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.
14. How has cloud-based payroll processing affected contemporary payroll practices?
- 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.
15. What are some differences between the completion of the I-9 and E-Verify systems?
- I-9 is mandatory while E-Verify is voluntary
 - I-9 does not require a Social Security number while E-Verify does
 - I-9 does not require a photo identification (List B) while E-Verify does
 - I-9 must be used to reverify expired employment authority while E-Verify may not be used for this purpose

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 laws govern the wages Lupore Fabrics pays to its workers for this project?

(Select all that may apply.)

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

E1-2A. Martine Piccirillo works as the payroll clerk for Centinix, a security company that hires many part-time and temporary workers who are paid on an hourly basis. What law governs the hiring or documenting of these workers?

2. FLSA
3. IRCA

E1-3A. Benson Rake is a member of the hiring board for Quambo Dynamics, a software firm. As the board reviews candidates for a position, one of the other board members wants to exclude Nicholas Mathers, a man in his 50s, because his age might mean that he would be retiring within the next 10 years. What law protects Nichols against this practice?

2. ADEA

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

2. 1095-C

E1-5A. Julia Chaudhari is the new payroll accountant for Insulose Chemicals. She is a member of a local young professional networking organization. At a social gathering of the organization, her brother-in-law, Osher Nicasro, approached her about reviewing the company's payroll records to help her make sure they were correct. What ethical guidelines should Julia consider before agreeing to meet (Select all that apply)?

- 2. Objectivity and Independence
- 3. Public Interest
- 4. Integrity

E1-6A. Merlin Anson owns Uninix Computers, a company with five employees. A small business owner, he has several options for payroll processing. What factors should he consider when deciding on which payroll processing option is best for Uninix Computers? (Select all that apply.)

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

MATCH THE FOLLOWING TERMS WITH THEIR DEFINITIONS:

E1-7A: Manual payroll	h. Payroll administration using a paper payroll register
E1-8A: Time card	e. A record of the time worked during a period for an individual employee
E1-9A: Paycard	a. A pre-loaded credit card 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: Hayim Accardi is the accounting manager for a small, local firm that has full- and part-time staff. What must Haymin consider when classifying employees as exempt or nonexempt?

16. Student answers may vary and should include: Fair Labor Standards Act (FLSA); job duties; level of supervision; professional/educational experience

P1-2A: Jessalyn Poulsen is an accountant for his firm, a medium-sized company with 125 employees. The firm has traditionally maintained the administration of its payroll. His co-worker, the only other accountant in the firm, retires. Because of budget concerns, the firm chooses not to refill the position. What options does Jeff have regarding administration of the payroll?

- a. The company can outsource the task to any of a number of qualified, certified payroll preparation firms or Jeff could obtain a software program to fill the need.

P1-3A: Elias Motta is the office manager and payroll clerk for his company, which is composed of 12 employees. An employee, Sylvia Gladwin, stops by Elias's office and wants to view her payroll record. What privacy regulations must Elias consider before granting her co-worker access?

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

P1-4A: A group of employees, who read on a website that income tax collection is illegal, approach Hawa Furst, the controller for a large company. They request that he stop withholding income taxes from their pay unless he can explain what laws govern income tax collection. What should Hawa tell them?

- a. The 16th Amendment to the U.S. Constitution created the legislation to support the collection of taxes from the employees.

P1-5A: Kalea Germain is a warehouse worker for a small grocery market. As she was moving some merchandise, the loading dock door unexpectedly fell and injured her. How does OSHA apply to Kalea 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 she may be protected under FMLA; she may have to take unpaid leave if she does not have leave available, but her employment and medical benefits would be guaranteed.

P1-6A: Ennis Locatelli is a new payroll accountant at his company. In his review of previous manual payroll records, he noted several errors that required the issuance of additional checks to employees for unpaid payroll amounts. What are Ennis's options to avoid similar problems in the future?

- a. By switching to an automated system or by review and verification of a standardized payroll system, the potential for error would be reduced.

P1-7A: Libbi Alberighi and Flavia van Peij are friends who work for the same company. Libbi manages a manufacturing department and Flavia 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 at no additional cost or receiving additional pay so that they may purchase medical insurance elsewhere. What responsibilities does the employer have according to COBRA upon termination of an employer who opts to receive the additional pay to purchase medical insurance?

- a. At the employee's expense, the company must offer terminated employees COBRA coverage upon termination.

P1-9A: Katelijn Preston is a new manager at Resterra Inc. She is looking at using the E-Verify process for new hires. What recommendations can you give her about 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 the E-Verify is a voluntary process and could require additional documentation from the employee.

P1-10A: Cahya Russell is a new employee in the payroll department for Winhook Industries. She has had several employees approach her with questions, but is unsure how privacy regulations could affect her response. What advice would you give her 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. Emmett Colquhoun is a military veteran who requires many absences for medical reasons. His boss at Betri Farms has demanded that he reduce the number of sick days unless he provides his medical history. Which law(s) protect Emmett? (Select all that apply.)

3. USERRA

4. HIPPA

E1-2B. Gale Rana 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?

1. FLSA

2. Civil Rights Act of 1964

4. Equal Pay Act

E1-3B. Mathias Acker is the new bookkeeper for Meganyx Enterprises, a small business consulting firm, and was hired to replace a long-time employee who retired. Upon starting the

position, Mathias notices that the prior bookkeeper used a purely manual system. The company owner has said that Matias 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 100 Standard, or Microsoft Dynamics GP, and spreadsheets.

E1-4B. Paula Aggio is the accounting manager for Sugent Communications. The company has a staff that includes five full-time employees and eight on-call workers who independently determine the number of hours and their work location. The on-call consultants claim that they should be classified as employees. What criteria should Paula use to determine the workers' employment status? (Select all that apply.)

1. The extent to which the on-call workers control their hours and working locations.
3. The number and types of job-specific tools that the employer provides.

E1-5B. Erkan Dioli is the payroll accountant for Prosario Imports. His most recent experience with accounting was when he was in college, which was eight years ago. What body recommends the ethical guidelines of public interest, integrity, objectivity and independence, and due care?

2. AICPA

E1-6B. Khaled Watson is the payroll accountant for Antizio Electronic, a company that engages in work on federal contracts. He wants to ensure that the company is compliant with the

provisions of the Davis-Bacon Act. What is the name for process used to monitor payroll compliance in this situation?

3 Certified Payroll

MATCH THE FOLLOWING TERMS WITH THEIR DEFINITIONS:

E1-7B: USERRA	a. Legislation that governs the treatment of military service personnel
E1-8B: <i>U.S. v. Windsor</i>	i. The case responsible for the U.S. Supreme Court's repeal of DOMA
E1-9B: Mandatory auditor rotation	a. A provision of the Sarbanes–Oxley Act
E1-10B: HIPPA	j. Protects the confidentiality of employee medical records
E1-11B: Lilly Ledbetter Fair Pay Act	b. 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	c. 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	d. Re-framing federal employee income tax computation
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PROBLEM SET 1B

P1-1B: Albina Kravitz is the payroll administrator for Exity Enterprises. Because of economic conditions, her boss has assigned her the additional duties of office management, and Albina is considering outsourcing her payroll duties. What are the pros and cons of outsourcing the company's payroll?

- a. Pros: flexibility, advanced data analysis, assistance with strategic planning, and compliance with complicated payroll regulations.

Cons: reliance on another party to maintain confidentiality of the records and compliance with tax laws; costs may outweigh benefits received.

P1-2B: Jolana Thomas is the payroll clerk for Telemba Communications. One of the company employees, Darijo Boon, informs Jolana that he feels he was the victim of unequal pay three years prior. What law(s) provide guidance about Darijo's complaint?

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

P1-3B: Clara Hudnall is Conosis Incorporated's payroll accountant. During a casual conversation with coworkers, she learns that Thorben 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 Clara do with this knowledge?

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

P1-4B: Perpetua Holguin is a payroll accountant for Marore Industries. She is asked to explain the differences between exempt and nonexempt employees. What job elements should she highlight as the difference between exempt and nonexempt employees?

- a. Employees who would qualify must meet all requirements under one of the exemptions listed for executive responsibilities, administrative responsibilities, and professional responsibilities.

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

- a. Under the Equal Pay Act of 1963, Osvaldo should first gather the information that shows the differences in pay based on sex of the employee. Secondly, she should go to the manager or supervisor to discuss these differentials. Finally, if this has not been successful, she should go to the supervisor of the individual spoken to previously. If all channels fail, then she 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: Samuel Alescio is an accountant for Diado, a large, multinational firm. During payroll processing, he notices that the new state payroll tax updates have not been installed in the firm's software. What ethical guidelines govern his behavior in this situation?

- a. Under the Due Care ethical standard of the AICPA's Code of Ethics, Samuel would need to notify his supervisor of the discrepancy and ensure the tax withholding and remittance are correct with the new state payroll rates.

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

- 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% for those worked over 40 hours per week.

P1-8B: Eugene Roberson works as a payroll clerk at Hyperend Inc. He shares an office with three other co-workers and must examine documents containing personal information as a regular part of his duties. Based on the provisions of the Privacy Act of 1974, what responsibilities does Eugene have regarding the payroll records he handles?

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

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

- a. Given the size of the company, a computerized accounting system (QuickBooks or Sage90) would be good options for internal processing of the company's payroll.

P1-10B: Alfredo 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 a consultant for Dynozz Medical Software, which is facing an IRS audit of their accounting records. During your review, you notice anomalies in the payroll system involving overpayments of labor and payments to terminated employees. What would you do?

- a. When the abnormalities are discovered, the management of the company should be made aware of the situation and documented attempts at collection of any material

overpayments should be attempted. Since the IRS audit is imminent, documenting the date of the find and attempts to rectify the error would be advisable. If the anomalies are a result of a programming or computerized glitch, there is the possibility that discussing this with the software company could reduce the liability for the company.

1-2. Liliya Milic is the accountant for Syiva, a local nonprofit organization. She has been tasked with managing the costs of the payroll so that staffing levels may remain the same even if funding levels change. She considers outsourcing the payroll to a payroll processing company.

What are some factors that Liliya should consider in his decision?

- a. Liliya needs to consider records retention, confidentiality, compliance, timeliness, and thoroughness. Liliya will also need to determine if the costs associated with outsourcing outweigh the benefits or the other way around.

IN THE REAL WORLD: SCENARIO FOR DISCUSSION

Student answers will vary.

CONTINUING PAYROLL PROJECT: PREVOSTI FARMS AND SUGARHOUSE

Form SS-4 (Rev. December 2017) 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 Prevosti Farms and Sugarhouse				
	2 Trade name of business (if different from name on line 1)		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) (Do not 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				
	7a Name of responsible party Toni Prevosti		7b SSN, ITIN, or EIN 055-22-0443		
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶			
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No					
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.					
<input checked="" type="checkbox"/> Sole proprietor (SSN) 055-22-0443 <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____					
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)					
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input checked="" type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____					
11 Date business started or acquired (month, day, year). See instructions. 02/01/20XX		12 Closing month of accounting year December			
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 \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>			
Agricultural		Household		Other	
3				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) ▶					
16 Check one box that best describes the principal activity of your business. <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> 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 syrup					
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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, Owner		Applicant's fax number (include area code)			
Signature ▶ <i>Toni Prevosti</i>		Date ▶ 02/01/20xx			