

PAPERWORK CHECK LIST

EMPLOYEE AGREEMENT

BOOTCAMP LIST

POLICY AND PROCEDURE

JH TAX SERVICE POLICY

APPLICATION FOR EMPLOYMENT

AVAILABILITY

ACCEPTABLE USE POLICY

CODE OF CONDUCT

BACKGROUND CHECK

TAX PREPARER

CUSTOMER CARE (CALL CENTER)

OFFICE MANAGER

JHNET LOGIN

EMAIL LOGIN

PAYROLL PAPERWORK

NEW HIRE FORM

W-4 SIGNATURES

MI-W4 SIGNATURES

CITY TAX FORM (if required)

FORM I-9

PAYCHEX DIRECT DEPOSIT FORM SIGNATURES

Moore Tax Service LLC or Assigns D/B/A Jackson Hewitt Tax Service Employment Agreement

- 1. Tax Season:** For purpose of this agreement, the term “Tax Season” is the period from Jan. 1st to April 19th, 2016.
- 2. Terms of Agreement:** This agreement shall be for the tax season described above, the date terminated, or the date you quit. (We are a seasonal employer).
- 3. Future Seasonal Employment:** Employees with Moore Tax Service, LLC will receive a Reasonable Assurance by April 30th 2016. It is our hope that our valued employees will return season after season.
- 4. Duties:** Your specific duties include, but are not limited to: Prepare accurate tax returns on the computer using our proprietary software; check return for accuracy; offer electronic filing services for tax returns for qualified taxpayers; and perform general office services, all in accordance with our policies and procedures. You must complete our tax courses or equivalent of the tax courses we offer during the tax season. We will determine time and locations for any required training.
- 5. Compensation:** You will be paid the hourly rate agreed upon when hired. You will be paid time and a half for all overtime, as required by state law. Paychecks will be direct deposited every other week beginning in January (Friday by 5:00pm) unless provided by the law in your state. Paychecks that are not direct deposited will be mailed to you. We are not responsible for the postal service. We will withhold any amount required by federal, state, and local laws.
- 6. PTIN and CE requirement:** PTIN needs to be renewed by Dec. 31, 2015. Returning employees are required to complete 18 CE credits. Some are as follows: Ethics 2 CE, Federal Tax updates 3 CE and Federal taxation matters 10 CE. **YOU ARE RESPONSIBLE FOR COMPLETION OF THESE.**
- 7. Hours:** We schedule your hours to meet our customer demands because customer demand fluctuates throughout the tax season. You must “clock in” and “clock out” when you arrive and when you leave for the day, also when you leave and return from lunch break or other excused personal absence.
- 8. Break Policy:** You **MUST** take a break when you work a shift of **5 or more hours** and customer flow allows.
- 9. Excellent attendance is an expectation of all employees. Daily attendance is especially important to your team mates and customers.**

***Attendance Policy:** No call No show, 1st offence” **written warning**” 2nd offence “**termination**”.
***Call in Policy:** You must call your supervisor directly. If at least 24 hour notice was not given your supervisor may deem your absence as unexcused. 1st offence “**written warning**” 2nd offence “**termination**”.
- 10. Dress Code:** Attire and appearance are a large part of the public's impression of you and Jackson Hewitt. You should maintain a professional image. Please see attached, JH Corp. Requirements.
- 11. Refer-A-Friend Policy:** You must comply with our Refer-A-Friend coupon policy. **You may not receive any Refer-A-Friend payments for customers that you refer to us.** The members of you immediate family and the members of your household are also not eligible to receive any Refer-A-friend payments for customers that you refer to us. Refer-A-Friends coupons are not to be passed out to customers already in our offices who are waiting to have their taxes prepared.
- 12. Termination (Or At-Will Employment):** Your employment with Moore Tax Service, LLC is at will and we can terminate you with or without cause for any reason, or no reason, at any time. Any form of theft or dishonesty is grounds for immediate termination.

- 13. Confidential Information:** You acknowledge your employment will require you to see confidential information including, but not limited to, private information about our customers, our customer lists and our business methods. You may never make copies of our tax preparation software or use it for any purpose other than preparing tax returns for us during your employment with us. All customer information not being saved as part of a file is to be shredded. These items should never be put in the trash. **CONFIDENTIALITY IS A MUST!!**
- 14. Competing Work during Employment:** You agree that during your employment with us, you will not, for yourself or any other business, directly or indirectly, at any location, in any capacity, prepare tax returns, or file returns for yourself or any other person or business other than for us. You further agree and accept as a condition of employment that all tax returns that you prepare, excluding your own, must be processed through our tax preparation and processing system, in accordance with all our policies and procedures. However, there will be no charge for preparing and electronically filing your personal income tax. See Appendix A for additional information regarding your non-compete clause with Moore Tax Service, LLC.
- 15. Competing After Your Employment is Ended:** You agree that during the two (2) years after the date you leave our employment, you will not, within a 25 mile radius of the office or offices you worked, directly or indirectly for yourself or any other person or entity, prepare or electronically file any income tax return for any of the customers for whom you personally prepared or electronically filed a tax return during the last two (2) years of your employment or those customers whose identity you learned during your employment with us because of access to our customer names, customer lists, or any other customer confidential information.
- 16. Soliciting:** You agree that during the two (2) years after the date you leave our employment, you will not, within a 25 mile radius of the office or office you worked, directly or indirectly for yourself or for any other person or entity, solicit or attempt to solicit any of our customers for who you personally prepared or electronically filed a tax return during the last two (2) years of your employment or those customers who identity you learned during your employment with us because of access to our customer names, customer lists, or any other customer confidential information. The term “solicit” means any targeted communication that seeks to procure the patronage of the customer or employment of any employee, such as a soliciting letter or telephone call to a known past customer or employee. “Solicit” does not include any community-wide advertising such as Yellow Pages listing; however, you may not hire our employees who respond to a “Help Wanted” advertisement.
- 17. Telephone Calls/Cell Phone:** Excessive long-distance phone charges may be deducted from Bonus of employee or employees scheduled at time of phone calls. **NO PERSONAL CELL PHONE USAGE DURING YOUR SCHEDULED SHIFT.**
- 18. No Waiver:** If we overlook any violation of this Agreement, it does not mean that we have waived any later or additional violation.
- 19. Remedies:** You agree that if you breach or threaten to breach any provision of this Agreement, we are entitled to an injunction restraining, you from committing the breach or threatened breach. Nothing here in this Agreement shall be interpreted as prohibiting us from pursuing any other remedies available to us for such a breach or threatened breach including money damages.
- 20. Severability:** If any provision of this Agreement is void, or declared void by a court, this provision shall be deemed, and hereby is, severed from this Agreement and the remaining provisions shall remain in full force and effect.
- 21. Entire Agreement:** This Agreement contains the entire understanding between you and us and shall not be changed except by writing signed by our authorized agent.
- 22. Governing Law:** This Agreement shall be consumed and enforced in accordance with the laws of the State of Michigan.

Appendix A

THE NON-COMPETE CLAUSE INCLUDES, BUT IS NOT LIMITED TO, THE FOLLOWING:

- **RETURNS MUST BE PREPARED THROUGH THE PROPRIETARY JACKSON HEWITT SOFTWARE. EXCEPT WHEN UNAVAILABLE AND WITH SUPERVISOR APPROVAL.**
- **YOU DO NOT PREPARE RETURNS FOR OTHERS OUTSIDE THE OFFICE OR REFER POTENTIAL CUSTOMERS TO OTHER OPTIONS OR PRINT TAX FORMS.**
- **YOU DO NOT HAVE CUSTOMERS CALL YOU ON YOUR PERSONAL PHONE NUMBER OR GO ANY PLACE OTHER THAN A JACKSON HEWITT OFFICE TO COMPLETE A RETURN THROUGH THE JACKSON HEWITT SYSTEM.**
- **NO PERSONAL COMPUTERS ARE TO BE BROUGHT TO THE OFFICE.**
- **NO OTHER TAX PREPARATION WEBSITES ARE TO BE ACCESSED ON ANY COMPUTERS OR DEVICES.**
- **ANY ACTIVITY THAT IS NOT IN THE BEST INTEREST OF THE JACKSON HEWITT FRANCHISEE AND BRAND IS NOT ALLOWED.**
- **YOU, ALONG WITH YOUR CO-WORKERS, ARE VERY ABLE TO RECOGNIZE INAPPROPRIATE BEHAVIOR. YOU WILL BE CONSIDERED TO BE IN VIOLATION OF YOUR EMPLOYMENT RESPONSIBILITIES IF YOU DO NOT REPORT INAPPROPRIATE CO-WORKER BEHAVIOR AS IT RELATES TO NON-COMPETEING BEHAVIOR AS WELL AS ANY UNPROFESSIONAL CONDUCT.**

PERFORMANCE BONUS

1. **Basic Performance Bonus:** You will receive a bonus at the end of the tax season if you meet all the following requirements:
 - A. You are not terminated for cause before the last day of the tax season.
 - B. You do not quit before the last day of the tax season.
 - C. You are on our payroll through the last day of the tax season.
 - D. You actually work your scheduled hours throughout the tax season.
 - E. You completed required training with scores of 70% or better.

Your bonus if any will be computed as follows:

- 50 – 100 returns 2%
 - 101 – 150 returns 2.5%
 - 151 – 200 returns 3%
 - 201+ 4%
 - Top Performer at
Moore Tax Service, LLC 5%
2. **Gold Guarantee Bonus** ~ You will receive \$2.00 per Gold Guarantee. If your GG numbers exceed 50% of your total paid returns, you will receive \$3.00 per Gold Guarantee.
 3. **American Express Serve Card Bonus** ~ You will receive \$1.00 per AmEx card issued for each paid return.

This is only on paid prepared returns (does not include bank products). **Bonuses will be minus any excessive discounting. Excessive discounting will be deemed as ANY UNAUTHORIZED DISCOUNTING.** Bonus may be forfeited if your IRS reject rate is above 3%: the IRS rejects returns when names, dates of birth and social security numbers are incorrect. Entering correct information will insure a low reject rate. Bonuses will be forfeited if you do not comply with IRS regulations and our policies regarding signatures, copies of W-2's, etc. Ask your supervisor for clarification if needed. In addition, you must pass the BTP Tax Course with at least a 70% correct score (at least once every 3 years) and/or EVERY YEAR complete the AFTR (that is with the IRS data base) and complete all Jackson Hewitt Mandatory and Core Modules plus 18 Learning Center CPE Credits before April 18, 2016. Employees may also be required to attend our tax seminars during the tax season. Completion dates for the tax course to be determined by the franchisee. Bonus paid within 30 days after the end of the tax season.

DUE DILIGENCE

Due to the high amount of fraud in EITC claims, IRS has expanded the Due Diligence questions and added another page to Form 8867. There are now four pages to Form 8867 with six new Due Diligence questions. The highlights include:

- Documenting additional questions and client's answers
- Keeping copies of information used to determine residency, disability, or Schedule C
- Disallowing EITC if questions are not answered appropriately
- Answering whether documents were relied upon

There are 6 new diagnostics in profiler for Due Diligence for example:
Preparer EITC Warning Diagnostics with EITC and Schedule C
Preparer EITC Due Diligence Warning – A note is required to explain why parent(s) of children being claimed for EITC is not claiming them.

EITC Due Diligence Penalty is \$500.00, per failure to comply, on returns filed after Dec. 31, 2011.

In addition to the required training, IRS recommends that all preparers take the free EITC Due Diligence Best Practices Training, it takes about 50-60 minutes. IRS EITC Website: <http://www.eitc.irs.gov/Tax-Preparer-Toolkit/ddmodule>

PREPARER NOTES MADE IN PROFILER NEED TO BE SPECIFIC, DETAILED AND CLEARLY ADDRESS THE ISSUE AT HAND. COPIES OR SCANNING OF DOCUMENTS SHOULD INCLUDE ANYTHING THAT WAS "RELIED" UPON WHEN EIC IS TAKEN ON A RETURN INCLUDING CUSTOMER DATA SHEETS BEING USED. There is no regulation provided by IRS outlining what these documents should be however a combination of **detailed notes**, scanned/copied "relied upon" items, customer data sheets will best substantiate due diligence efforts. This procedure should

be used to address all unusual issues and not limited to EIC.

Exercising Judgement is the best resource for ensuring due Diligence and defending against fraud. If you have any questions please contact the Tax Compliance Officer prior to filing any return. Any returns flagged for SUPERVISOR REVIEW will be checked for DUE DILIGENCE.

Our Tax Compliance Officer: Renee Rockafellow

rockafelm@mijhtaxpro.com

Report online: www.reportlineweb.com/jtax or call toll-free: 1-866-447-5042

Employment Agreement for 2016

Employee Signature

Home Address, City, Zip

Social Security Number

Telephone Number

JACKSON HEWITT TAX SERVICE'S

NEW HIRE BOOTCAMP

Name: _____

Manager's Initials

- Employee Paperwork _____
- 10 Practice Problems #complete 1 2 3 4 5 10 11 12 13 14 15 _____
- City Returns must be completed in profiler _____
- Jackson Hewitt Mandatory Modules _____
- Pass TPRT _____% _____% _____% _____% _____
- Mandatory Products Training _____
- Products and Programs Test (in Learning Center) _____
- Job Aid Reviews _____
- How to Avoid Voids _____
- Holds Training _____
- IRS EITC Training <http://www.eitc.irs.gov/Tax-Preparer-Toolkit/ddmodule>
about 50 minutes _____
- Gold Guarantee Presentation _____
- RAF (Refer-A-Friend) Presentation _____
- Employee e-mail is working _____
- Basic Jhnet.com information _____
- Ask Jackson + New Chat Feature _____
- Office Paperwork / Folders _____
- Practice Check Printing _____
- Credit Card Charges _____
- Customer Look-up _____
- Return Retrieval _____
- Help Protocol _____
- Use Lobby Queue _____
- See Schedule in Jhnet.com _____
- Use Appointment Setter _____
- Role Play Exam _____
- Training Review and Plan _____
- Applied for PTIN _____
- Proper Uniform (worn) – Dress for Walmart _____
- Office Filing System _____
- Privacy Issues *Shredding / SS#'s / IDS / Copies on Desks* _____
- ARs ~ ALL AR returns must also include State AR _____
- Pricing *How to answer customers questions* _____
- Punch In & Out _____
- MyJH _____
- Fee Estimates _____
- Walmart Associate Discounts _____
- Full Review of Front Office Paperwork _____

JACKSON HEWITT TAX SERVICE'S

NEW HIRE BOOTCAMP

- www.mijhtaxpro.com _____
- Due Diligence Training and Sign off _____
- ACA (Obama Care) Overview _____
- \$50 Gift _____
- Profiler Notes _____
- American Express Serve Card _____
- V.A.L.U.E.S review _____
- Review Office Goals _____
- Set Your Goals _____
- Review Bonus Program _____
- 2016 Loyalty Program _____
- Unique Customer Emails Mandatory _____
- Client Data Sheets _____
- ESS _____
- Scanning _____

Date Completed: _____ *Once complete, Office Manager must scan and send to Training
Coordinator Renee Rockafellow

Policy and Procedure Statement for Moore Tax Service LLC d/b/a Jackson Hewitt Tax Service

Refer-A-Friend

Refer-A-Friend print outs are to be stapled to the top of the customer folder to allow the customer to easily see and give to their friends and family. Refer-A-Friend coupons are not to be passed out from a finished customer to other customers in the office.

Coupons

Coupons are used to bring customers into the offices. Coupons are not to be given to customers who are already in the offices. **NO DOUBLE DISCOUNTING**

Referrals

Referring customers to anyone who is not currently on our payroll is not allowed. Letting customers know how to find current co-worker that is in one of our other offices is encouraged if the customer prefers to work with that employee. Employees are not to take work or customer files home.

Saved Returns

Saved returns will be transmitted to the IRS for filing. Any return that does not have ALL signatures from taxpayers is not to be saved, but should be placed on hold until all signatures are obtained.

Payments

Checks, cash, or credit card receipt is to be attached to the B copy of the paid receipt and turned into the office or person that is responsible for deposits. **DO NOT put any money in for payment to go forward in return until you have actually received the payment.**

Paid Returns

Paid returns are returns that print file-able paperwork and/or register as a completed return. You are responsible for accounting for cash/check/charge from your paid returns.

Incoming Phone Calls and Visitors

You will make every effort to address customer questions when they call or visit your office and then turn them into a Jackson Hewitt customer.

Completing Returns

All returns must be processed through the Jackson Hewitt Computers. Any exceptions would be for tax years not on the computer system and when there are forms unavailable in profiler. Must have supervisor approval. **City returns also must be processed through Profiler**

Customer Signatures

Forms 8453, 8879, bank loan forms, taxpayer information, certificate of gold guarantee, State E-file form, direct deposit form and EIC forms must have customer(s) signatures before they are transmitted to the IRS. Non-Compliance of this policy could cause not receiving your bonus and possible termination. **If any changes are made to a tax return that require new signatures, we need CLIENTS to RESIGN (no lines. "see prior signatures", or your own signing of their name(s)) NO EXCEPTIONS!!**

Mystery Shoppers

We will, at times, hire a shopping service to evaluate employee performance in the above areas. Our intent is to determine if work habits need to be corrected. Some negative results could call for immediate termination.

Filing

Proper documentation that allows your co-workers to finish a return, if needed, is required. All files are to be kept in our Hold, Pick-up, ACR, Office Copy drawers or in the crate waiting for IRS or bank information. DO NOT leave file unattended or open on desks. No more than **one** customer file and paperwork is to be on the desk at one time.

Signature _____

Date _____

Jackson Hewitt Tax Service Policy

Our company is an at-will employer. This means that regardless of any provisions in our policy statements, either you or the company may terminate the employment relationship at any time, for any reason, with or without cause or notice. Nothing in this or any other document or statement, written or oral, shall limit the right to terminate employment-at-will.

EQUAL EMPLOYMENT OPPORTUNITY

Our company is committed to equal employment opportunity. We will not discriminate against employees or applicants for employment on any legally recognized basis including, but not limited to: veteran status, race, color, religion, sex, national origin, age and physical or mental disability.

In addition to the above: disability, religion, race, color, national origin, age, sex, pregnancy, childbirth or related medical condition, height, weight, family status, marital status and genetic information are protected classes in Michigan.

AMERICANS WITH DISABILITIES ACT

Our company is committed to provide equal employment opportunities to otherwise qualified individuals with disabilities, which may include providing reasonable accommodation where appropriate. Upon doing so, the office manager may ask you for input or the type of accommodation you believe may be necessary for the functional limitations caused by your disability. Also, when appropriate, we may need your permission to obtain additional information from your physician or other medical or rehabilitation professionals.

NON-HARASSMENT

We prohibit harassment of one employee by another employee, supervisor or third party for any reason including, but not limited to: veteran status, race, color, religion, sex, national origin, age and physical or mental disability. Harassment of third parties by our employees is also prohibited.

While it is not easy to define precisely what harassment is, it includes slurs, epithets, threats, derogatory comments or visual depictions, unwelcome jokes and teasing.

Violations of this policy are not permitted and may result in disciplinary action, up to and including discharge.

SEXUAL HARASSMENT

Sex harassment of one employee by another employee, supervisor or third party is against company policy and is unlawful under state and federal law.

Sexual harassment of third parties by our employees is also prohibited.

While it is not easy to define precisely what sexual harassment is, it includes: unwelcome sexual advances, requests for sexual favors and/or verbal or physical conduct of a sexual nature including, but not limited to: sexually-related drawings, pictures, jokes, teasing, uninvited touching or other sexually-related comments. Violations of the policy may result in disciplinary action, up to and including termination.

IMMIGRATION REFORM AND CONTROL ACT (I-9)

Each new employee, as a condition of employment, must complete the employment eligibility verification form I-9 and present documentation establishing identity and employment eligibility.

ATTENDANCE AND PUNCTUALITY

Attendance and punctuality are important factors for your success within our company. We work as a team and this requires each person be at the right place at the right time. If you are absent for three days without notifying the company, it is assumed that you have voluntarily abandoned your position with the company, and you will be removed from the payroll.

If you are going to be late for work or absent, notify the office supervisor and, whenever possible, make arrangements with a co-worker to cover your absence.

SMOKING IN THE WORKPLACE

Smoking is not permitted in the workplace. This includes electronic cigarettes.

Signature _____

Date _____

Employment Application Form

Application Date

Interview Date

General Information

Last Name First Name Initial Social Security No.

Address Home Telephone

City, State, Zip Message Telephone

Position Applied For Salary Desired

Date Available Hours Available
 FULLTIME PARTIME TEMPORARY PERMANENT

Are you able to perform the essential job functions of the position you are applying with or without reasonable accommodations? YES NO
If hired, will you be able to work overtime? YES NO

Are you at least 18 years of age? YES NO
If under 18, do you have a work permit? YES NO

Have you ever been convicted of a crime, excluding misdemeanors and summary offenses, which has not been annulled, expunged or sealed by court? A yes response does not automatically disqualify your application. If yes, please explain. YES NO

Education Information

School Address Major Studies Degree, Diploma, License or Certificate (list type and date)

High School

Vocation/Business/Other

College/university

College/university

Graduate

Other Special Knowledge, Skills or Qualifications (list any construction or manufacturing equipment, office skills, technical equipment or training)

Military Service (list dates, ranks and training)

For Clerical Applicants Only:

Do you type? NO YES: _____ WORDS PER MINUTE

Computer Skills (hardware/software)

Employment History

List all employers, starting with the most recent position. All information must be completed. You may attach a resume, but not in place of completing the required information.

Most Recent Employer Is this your current employer? NO YES May we contact this employer for references? NO YES

Employed From Employed To Job Title Starting Salary Ending Salary

Employer Name Employer Address Supervisor's Name Supervisor's Phone

Job Duties and Responsibilities

Reason for Leaving

Next Most Recent Employer

Employed From Employed To Job Title Starting Salary Ending Salary

Employer Name Employer Address Supervisor's Name Supervisor's Phone

Job Duties and Responsibilities

Reason for Leaving

Next Most Recent Employer

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Job Duties and Responsibilities

Reason for Leaving

Next Most Recent Employer

Employed From Employed To Job Title Starting Salary Ending Salary

Employer Name Employer Address Supervisor's Name Supervisor's Phone

Job Duties and Responsibilities

Reason for Leaving

Other Information

Volunteer Activities (list organization, type of service, dates)

Hobbies, Interests (optional)

Certification and Authorization

The above information is true and correct.

I authorize the Company to inquire into my education, past employment history, and references as needed to research my qualifications for this position.

If employed, I will be required to provide original documents which verify my identity and right to work in the United States under the Immigration Reform and Control Act (IRCA) of 1986. The document(s) provided will be used for the completion of Form I-9.

I hereby acknowledge that I have read and agree to the above statements.

Signature

Date

JACKSON HEWITT TAX SERVICE AVAILABILITY

Storefront Offices may be open Monday – Friday 9 AM to 9 PM and Saturday 9 AM to 5 PM
Walmart Offices may be open Monday – Friday 9 AM to 9 PM, Saturdays 9AM to 7PM
and Sundays 1 PM to 6 PM

Hours will vary due to business volume and/or Walmart requirements.

NAME _____
ADDRESS _____

PHONE HOME _____ **CELL** _____

PREFERRED LOCATIONS:
Number Your Top 3 Locations

- ALPINE WALMART PLAINFIELD OWOSSO WALMART 28TH STREET
- GREENVILLE WALMART CUTLERVILLE FENTON WALMART BURTON
- MUSKEGON WALMART SPARTA 54TH ST WALMART LEONARD
- BIG RAPIDS WALMART HOWELL WALMART KENOWA AVE WALMART
- CADILLAC WALMART

HOURS AVAILABLE

Circle One **Full Time** **Part Time**

Other: (Explain) _____

Or list days & hours available to work
Example: Any Days, Any Hours, 5-9, 11-7, All Days, Etc.

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday

*******ADDITIONAL PEAK AVAILABILITIES*******

*** You will be held to availabilities given during interview process.**
Note any additional information we may need below.

1 Overview

The purpose of this policy is to establish acceptable and unacceptable use of electronic devices and network resources at Moore Tax Services, LLC in conjunction with its established culture of ethical and lawful behavior, openness, trust, and integrity.

Moore Tax Services, LLC provides computer devices, networks, and other electronic information systems to meet missions, goals, and initiatives and must manage them responsibly to maintain the confidentiality, integrity, and availability of its information assets. This policy requires the users of information assets to comply with company policies and protects the company against damaging legal issues.

2 Scope

All employees, contractors, consultants, temporary and other workers at Moore Tax Services, LLC, including all personnel affiliated with third parties must adhere to this policy. This policy applies to information assets owned or leased by Moore Tax Services, LLC, or to devices that connect to a Moore Tax Services, LLC network or reside at a Moore Tax Services, LLC site.

Information Security must approve exceptions to this policy in advance through email to admin@mijhtaxpro.com.

3 Policy Statement

3.1 General Requirements

- 3.1.1 You are responsible for exercising good judgment regarding appropriate use of Moore Tax Services, LLC resources in accordance with Moore Tax Services, LLC policies, standards, and guidelines. Moore Tax Services, LLC resources may not be used for any unlawful or prohibited purpose.
- 3.1.2 For security, compliance, and maintenance purposes, authorized personnel may monitor and audit equipment, systems, and network traffic per the Audit Policy. Devices that interfere with other devices or users on the Moore Tax Services, LLC network may be disconnected. Information Security prohibits actively blocking authorized audit scans. Firewalls and other blocking technologies must permit access to the scan sources.

3.2 System Accounts

- 3.2.1 You are responsible for the security of data, accounts, and systems under your control. Keep passwords secure and do not share account or password information with anyone, including other personnel, family, or friends. Providing access to another individual, either deliberately or through failure to secure its access, is a violation of this policy.

- 3.2.2 You must maintain system-level and user-level passwords in accordance with the Password Policy.
- 3.2.3 You must ensure through legal or technical means that proprietary information remains within the control of Moore Tax Services, LLC at all times. Conducting Moore Tax Services, LLC business that results in the storage of proprietary information on personal or non- Moore Tax Services, LLC controlled environments, including devices maintained by a third party with whom Moore Tax Services, LLC does not have a contractual agreement, is prohibited. This specifically prohibits the use of an e-mail account that is not provided by Moore Tax Services, LLC, or its customer and partners, for company business.

3.3 Computing Assets

- 3.3.1 You are responsible for ensuring the protection of assigned Moore Tax Services, LLC assets that includes the use of computer cable locks and other security devices. Laptops left at Moore Tax Services, LLC overnight must be properly secured or placed in a locked drawer or cabinet. Promptly report any theft of Moore Tax Services, LLC assets to the Moore Tax Services, LLC.
- 3.3.2 All PCs, PDAs, laptops, and workstations must be secured with a password-protected screensaver with the automatic activation feature set to 10 minutes or less. You must lock the screen or log off when the device is unattended.
- 3.3.3 Devices that connect to the Moore Tax Services, LLC network must comply with the Minimum Access Policy.
- 3.3.4 Do not interfere with corporate device management or security system software.

3.4 Network Use

You are responsible for the security and appropriate use of Moore Tax Services, LLC network resources under your control. Using Moore Tax Services, LLC resources for the following is strictly prohibited:

- 3.4.1 Causing a security breach to either Moore Tax Services, LLC or other network resources, including, but not limited to, accessing data, servers, or accounts to which you are not authorized; circumventing user authentication on any device; or sniffing network traffic.
- 3.4.2 Causing a disruption of service to either Moore Tax Services, LLC or other network resources, including, but not limited to, ICMP floods, packet spoofing, denial of service, heap or buffer overflows, and forged routing information for malicious purposes.

- 3.4.3 Introducing honeypots, honeynets, or similar technology on the Moore Tax Services, LLC network.
- 3.4.4 Violating copyright law, including, but not limited to, illegally duplicating or transmitting copyrighted pictures, music, video, and software.
- 3.4.5 Exporting or importing software, technical information, encryption software, or technology in violation of international or regional export control laws.
- 3.4.6 Use of the Internet or Moore Tax Services, LLC network that violates the Acceptable Use Policy, Moore Tax Services, LLC policies, or local laws.
- 3.4.7 Intentionally introducing malicious code, including, but not limited to, viruses, worms, Trojan horses, e-mail bombs, spyware, adware, and keyloggers.
- 3.4.8 Port scanning or security scanning on a production network unless authorized in advance by Information Security.

3.5 Electronic Communications

The following are strictly prohibited:

- 3.5.1 Inappropriate use of communication vehicles and equipment, including, but not limited to, supporting illegal activities, and procuring or transmitting material that violates Moore Tax Services, LLC policies against harassment or the safeguarding of confidential or proprietary information.
- 3.5.2 Sending Spam via e-mail, text messages, pages, instant messages, voice mail, or other forms of electronic communication.
- 3.5.3 Forging, misrepresenting, obscuring, suppressing, or replacing a user identity on any electronic communication to mislead the recipient about the sender.
- 3.5.4 Posting the same or similar non-business-related messages to large numbers of Usenet newsgroups (newsgroup spam).
- 3.5.5 Use of a Moore Tax Services, LLC e-mail or IP address to engage in conduct that violates Moore Tax Services, LLC policies or guidelines. Posting to a public newsgroup, bulletin board, or listserv with a Moore Tax Services, LLC e-mail or IP address represents Moore Tax Services, LLC to the public; therefore, you must exercise good judgment to avoid misrepresenting or exceeding your authority in representing the opinion of the company.

4 References

5 Enforcement

An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment. A violation of this policy by a temporary worker, contractor or vendor may result in the termination of their contract or assignment with Moore Tax Services, LLC.

6 Definitions

Term	Definition
honeypot, honeynet	Network decoys that serve to distract attackers from valuable machines on a network. The decoys provide an early warning for intrusion detection and detailed information on vulnerabilities.
Spam	Electronic junk mail or junk newsgroup postings. Messages that are unsolicited, unwanted, and irrelevant.

7 Revision History

Date of Change	Responsible	Summary of Change
27 Dec 2015	Matt Sansoterra	Policy created

Signature: _____

Date: _____

Jackson Hewitt®

TAX SERVICE

TAX PREPARATION CODE OF CONDUCT

It is your responsibility to read, understand, and comply with the provisions of the Jackson Hewitt Tax Preparation Code of Conduct.

You must:

- Comply with all laws and regulations including, but not limited to, the complete and accurate preparation and timely filing of income tax returns and related documents.
- Safeguard personally identifiable information, not revealing any information appearing on a tax return or any information gathered for its preparation, except as permitted or required by law. Secure data files, checks, cash cards, tax returns in a locked cabinet or room. Be sure to clear the memory on devices and shred paperwork appropriately; never use Social Security Numbers in emails, letters, or messages.
- Diligently seek to recognize, prevent, and report fraud and other abuse.
- Have each client review and sign the Return Verification form.
- Provide each client with all required printed documents, such as a receipt and “Recap.”
- Return, as requested, all records of the client necessary to comply with his or her tax obligations, unless specifically permitted or required to retain such papers under law.
- Be courteous and cooperative in dealing with representatives of governmental agencies. You are required to provide all information required by a statute or regulations, and/or formally requested by the authorized governmental agency.
- Notify the Tax Compliance Office of all inquiries by government agencies.
- Report to your Compliance Designee or Tax Compliance Analyst, if you suspect, observe, have knowledge of, or become aware of any illegal or improper conduct on the part of another person.

You are prohibited from:

- Preparing and/or filing any tax return outside of the ProFiler system unless authorized by Jackson Hewitt.
- Making any fraudulent, untrue, or misleading statements or representations or engaging in any activity that is fraudulent, untrue, or misleading.
- Using or disclosing, or appearing to use or disclose confidential information acquired in your employment except when authorized or legally obligated to do so.
- Accepting more than a token gift from a client.
- Delaying the prompt disposition of any matter before the Internal Revenue Service.

Continued on next page.

You are prohibited from (*continued from previous page*):

- Acquiring any direct or material financial interest from a client during the term of the professional relationship.
- Procuring or attempting to procure, directly or indirectly, from government records or government sources, information of any kind not made available by the proper authority.
- Making changes to a tax return without the client's written consent after it has been signed by that client, unless specifically permitted or required under law.
- Taking a position in a tax return not reasonably supported by the information and documents furnished by the client, or knowingly misrepresenting or omitting material facts in the preparation of a tax return.
- Endorsing or otherwise negotiating any cash card or check issued to a client by the federal, state, or local government.
- Requesting a bank product on a return without written consent from the client.
- Guaranteeing either a tax refund or that a client will not be audited.
- Misstating or misrepresenting, intentionally, any information relating to the tax preparer's education, training, or experience.
- Obtaining the signature of a client on a tax return or authorizing document if such return or document contains blank spaces to be filled in after it has been signed.
- Requiring a client to enter into a loan arrangement or purchase other financial product in order to complete a tax return.
- Failing to process an application for a financial product promptly.
- Misrepresenting a material factor or condition of a product or service, or otherwise knowingly misrepresent facts while preparing a return.
- Suggesting, stating, promising, or giving the impression that a client is able to obtain special consideration from governmental agencies or their representatives. This includes referring to any previous employment with the Internal Revenue Service.
- Contacting a client outside normal business hours or for any purpose other than the preparation of the client's tax return or related services.
- Electronically filing a tax return without authorization from the client including when a change to the tax return results in more than either \$50 change to "Total income" or "AGI," or \$14 to "Total tax," "Federal income tax withheld," "Refund," or "Amount you owe."

Failure to abide by the requirements in the Tax Preparation Code of Conduct will result in the appropriate corrective action, as determined by management. You may be required to receive additional training, be relieved of the opportunity to prepare tax returns, or be subject to disciplinary action, which includes but is not limited to, termination of employment. If you do not read and/or acknowledge receipt of the Tax Preparation Code of Conduct, you will still be responsible for complying with its terms.

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TAX SERVICE

Tax Preparation Code of Conduct Acknowledgment

I acknowledge that I have received the Tax Preparation Code of Conduct and that I read, understand, and will fully comply with the policies, terms, and requirements stated in the Tax Preparation Code of Conduct.

I agree to report any actual or suspected violation of any of the policies, terms, or requirements of the Tax Preparation Code of Conduct as outlined in the Tax Preparation Code of Conduct.

I understand that failure to sign this Acknowledgment in no way relieves me of the responsibility to comply with the policies, terms, and requirements stated in it.

Signature

Name (Print)

Job Title (Print)

Date

Sign, date, and return this form to your Compliance Designee.

Keep the Tax Preparation Code of Conduct for your reference.

Jackson Hewitt[®]

TAX SERVICE

Moore Tax Service LLC
3150-H Plainfield Avenue NE
Grand Rapids, MI 49525

AUTHORIZATION AND RELEASE FOR BACKGROUND CHECK

In connection with my application for employment with Moore Tax Service ("MTS"), I understand that MTS will conduct a check of my background ("background check") which may include obtaining copies of personnel files or other records or documents, information about criminal convictions, civil court records, educational transcripts and degrees, information about positions held, dates of employment, last rate of pay, work performance, disciplinary and attendance records, reliability, any instances of dishonesty, insubordination, threatening or intimidating behavior, unsafe or unlawful conduct and any other information Moore may need to verify information about my background, the accuracy of information submitted by me during the application process and/or my suitability for employment with Moore Tax Service.

By signing below, I authorize MTS and its authorized employees or agents to investigate my background and to investigate the accuracy and truthfulness of all information submitted by me during the application process. I authorize all persons involved in the hiring process to discuss and review the results of or information obtained during any such investigation. I further authorize all persons, businesses, current and former employers and supervisors, educational institutions, law enforcement agencies, motor vehicle departments, personal references, and/or other persons, city, state, county and federal courts contacted by Moore Tax Service to release to Moore Tax Service information they may have about me, my background and my suitability for employment with Moore Tax Service. This authorization and Release does not apply to criminal records which have been expunged.

By signing below, I release each person, employer, agency, business and organization who or which provides any information to MTS from any and all claims, liability or damages related to providing or releasing information to Moore Tax Service pursuant to this Authorization and Release. I further release Moore Tax Service and each of its officers, employees and agents from any and all claims, liability or damages related to any use or disclosure by MTS for purposes related to consideration of my application for employment and/or my employment with MTS of any information obtained by reason of the background check conducted by MTS.

A photocopy or facsimile of this Authorization and Release shall be considered valid as though it were an original and may be relied on to provide or release information to MTS.

I have carefully read and understand this Authorization and Release and voluntarily agree to its terms to assist Moore Tax Service in conducting a thorough check of my background for the purpose of hiring honest, trustworthy, reliable and capable employees. I further understand that all information and documents acquired by Moore Tax Service in conducting its background check will be maintained as confidential by MTS and will not be released by MTS to me or to others except as may be required.

Applicant Printed Name: _____

Social Security Number: _____ Date of Birth: _____

Signature of Applicant: _____ Date: _____

TAX PREPARER

JOB OVERVIEW

Under the supervision of the Office Manager and in accordance with established policies and procedures, performs a variety of services related to income tax preparation. This position has access to and works with information of a sensitive, highly confidential nature; and regularly deals with diverse matters which require a working knowledge of the tax preparation business.

MAJOR RESPONSIBILITIES

- ⌚ Conducts a thorough in-person interview with customers, using the franchisor's proprietary tax software application.
- ⌚ Complies with all tax laws and regulations including, but not limited to, the complete and accurate preparation and timely filing of income tax returns and related documents.
- ⌚ Demonstrates specific behaviors such as the Signature Welcome, to create a positive customer experience
- ⌚ Effectively promote financial products & services
- ⌚ Checks the —hold drawer daily and contacts customers for additional information, as necessary, to insure accurate completion of tax returns.
- ⌚ Diligently seeks to recognize and prevent fraud and other abuse.
- ⌚ Understands, and complies with the provisions of the Code of Conduct.
- ⌚ Follows all policies regarding the review and accuracy for information included in the tax return.
- ⌚ Completes all signatures as required for the Customer Verification Form
- ⌚ Distributes Front Office Paperwork (FOP) and obtains the necessary signatures
- ⌚ Researches tax related questions and issues, and responds to clients appropriately and within a timely manner.
- ⌚ Resolves client complaints, or refers situations to supervisor (as appropriate) for resolution.
- ⌚ Distributes checks and Jackson Hewitt® smartcards.
- ⌚ Assists with general office support such as filing, mailing, etc., when necessary.
- ⌚ Makes calls to clients using the Call Campaign Application
- ⌚ Helps the office achieve and exceed established goals
- ⌚ Attends and completes Mandatory Training
- ⌚ Performs other duties as required.

Sign _____ Date _____

CUSTOMER CARE SPECIALIST

JOB OVERVIEW

Under general supervision and in accordance with established policies and procedures, utilizes superior customer service skills using the telephone for both incoming and outgoing calls to generate new customers as well as retain current customers.

MAJOR RESPONSIBILITIES

- ⌚ Assists and responds to questions and inquiries from potential customers about services and products offered at the office(s).
- ⌚ Effectively manage incoming calls from potential customers, encouraging customers to come to Jackson Hewitt to have their taxes prepared.
- ⌚ Participates in call campaigns by following approved scripts and procedures.
- ⌚ Coordinates appointments with potential customers and uses the Appointment Scheduler application to record appointments.
- ⌚ Provides hours of operations and directions to offices as requested.
- ⌚ Handles calls at Call Center.
- ⌚ Performs other duties as assigned.

Sign _____ Date _____

OFFICE MANAGER

JOB OVERVIEW

Under general supervision and in accordance with established policies and procedures, participates in the management activities such as staffing, employee relations, office productivity, and tax preparation for various designated offices. This position has access to and works with information of a sensitive, highly confidential nature, and regularly deals with diverse matters which require a working knowledge of the tax preparation business.

MAJOR RESPONSIBILITIES

- 🕒 Trains staff office members.
- 🕒 Establishes and maintains the desired culture by:
 - *Ensuring all staff members demonstrate specific behaviors such as the Signature Welcome, to create a positive experience
 - *Maintaining a professional office appearance
 - *Manages client flow, including wait times
 - *Observes staff behaviors and performance reports and identifies any potential issues that may have a negative impact on the customer's experience.
- 🕒 Creates and manages weekly schedules to ensure proper staffing rations and implements adjustments due to customer needs.
- 🕒 Manages and monitors overall tax office performance, including but not limited to tax returns, discounts, HOLDS, void rates, error and reject rates, company product sales, etc.
- 🕒 Monitors office productivity
- 🕒 Resolves customer complaints.
- 🕒 Serves as the Tax School Instructor, if appropriate.
- 🕒 Manages the front office check printing process; ensures that checks are printed and distributed in a timely manner.
- 🕒 Implements and monitors security measures for handling check stock, & Jackson Hewitt® smartcard Visa® Prepaid Cards.
- 🕒 Monitor Cash Control

⌚ Observe Tax Preparers as they work through the Tax Return Interview process. Listen to the interaction and make certain that all Due Diligence questions are being asked.

⌚ Ensures implementation of all marketing programs and company products and promotions.

⌚ Motivates and guides office staff to achieve goals

⌚ Attend and complete mandatory training

⌚ Performs other duties as required

Sign _____ Date _____

Jackson Hewitt Dress Code Policy

(Tax Season 2015)

Purpose: Office and tax preparer image is the first thing customers see and has a huge impact on how they feel about Jackson Hewitt. Ensuring TaxPros present a clean, neat and professional image, helps customers feel secure and confident about the service they are about to receive.



WEAR THIS: Clothes and footwear must be in good condition (not worn or faded), clean and wrinkle free.



Inappropriate Attire
DO NOT WEAR THIS:

Ladies

Men

	Ladies	Men	
Tops	<ul style="list-style-type: none"> Solid color polo, blouse, oxford or dress shirt (long or short sleeves). Logo item optional but recommended. Sweater (If necessary): Solid color. 	<ul style="list-style-type: none"> Solid color polo, oxford or dress shirt (long or short sleeves). 	<ul style="list-style-type: none"> T-shirt, tank top, halter top. Sweatshirts / athletic wear. A top that has a pattern A top that has a slogan or logo other than JH. (Small, discreet logo is acceptable.) A top with an unapproved JH logo.
Bottoms	<ul style="list-style-type: none"> Black, navy blue or grey dress pants/skirt/capris. Khakis. Also acceptable - black, grey or navy blue dress. 	<ul style="list-style-type: none"> Black, navy blue or grey dress pants. Khakis. 	<ul style="list-style-type: none"> Sweatpants. Tight fitting pants/leggings worn as pants. Jeans. Mini-skirts. Shorts.
Footwear	<ul style="list-style-type: none"> Dress shoes, sandals or boots. 	<ul style="list-style-type: none"> Dress shoes or loafers. 	<ul style="list-style-type: none"> Casual sandals, flip flops, sneakers, Tevas, Birkenstocks, slippers or work boots.
JH Name Badges	<ul style="list-style-type: none"> JH approved or JH Circle of Excellence Achievement Club Inductee name badge. The name badge can be either pin or magnetic, and affixed to shirt/sweater. 		<p>Any locally purchased name badge in which the:</p> <ul style="list-style-type: none"> Name is handwritten, typed or does not comply with approved font style. Does not contain the approved logo or color scheme. Is hanging from a lanyard.
Grooming / Hygiene	<p>Personal grooming and hygiene should contribute to a clean, neat, and professional appearance. This includes general cleanliness of clothing, attention to hair, beards, mustaches, fingernails, body scents, limited use of perfume/cologne and limited exposure of body piercings and body art in the workplace.</p>		

Note: The Equal Employment Opportunity Commission (EEOC) states that employers are allowed to impose dress codes and appearance policies as long as they do not discriminate or hinder a person's race, color, religion, age, national origin or gender. If you have a unique concern or issue about the dress code policy and would like to request a modification, please contact your OD.

Additionally, Operators must comply with any state and local regulations pertaining to dress code policy.

Form W-4 (2016)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2016 expires February 15, 2017. See Pub. 505, Tax Withholding and Estimated Tax.

Note: If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2016. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: { • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child	G _____
H	Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ▶	H _____
	For accuracy, complete all worksheets that apply. { • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074
		▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2016
1 Your first name and middle initial		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5		
6 Additional amount, if any, you want withheld from each paycheck		6		\$
7 I claim exemption from withholding for 2016, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶		
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)	10 Employer identification number (EIN)	

Deductions and Adjustments Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2016 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1952) of your income, and miscellaneous deductions. For 2016, you may have to reduce your itemized deductions if your income is over \$311,300 and you are married filing jointly or are a qualifying widow(er); \$285,350 if you are head of household; \$259,400 if you are single and not head of household or a qualifying widow(er); or \$155,650 if you are married filing separately. See Pub. 505 for details	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,300 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2016 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2016 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2016 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter “-0-”	7	\$ _____
8	Divide the amount on line 7 by \$4,050 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note: Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3”	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note: If line 1 is less than line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2016. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2016. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$9,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610
6,001 - 14,000	1	9,001 - 17,000	1	75,001 - 135,000	1,010	38,001 - 85,000	1,010
14,001 - 25,000	2	17,001 - 26,000	2	135,001 - 205,000	1,130	85,001 - 185,000	1,130
25,001 - 27,000	3	26,001 - 34,000	3	205,001 - 360,000	1,340	185,001 - 400,000	1,340
27,001 - 35,000	4	34,001 - 44,000	4	360,001 - 405,000	1,420	400,001 and over	1,600
35,001 - 44,000	5	44,001 - 75,000	5	405,001 and over	1,600		
44,001 - 55,000	6	75,001 - 85,000	6				
55,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 03/31/2016

▶ **START HERE.** Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.)

Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State Zip Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number [][]-[][]-[][][][]	E-mail Address			Telephone Number	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

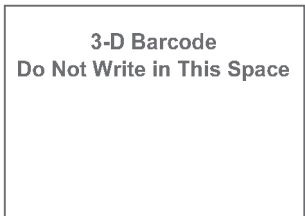
- A citizen of the United States
- A noncitizen national of the United States (See instructions)
- A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) _____. Some aliens may write "N/A" in this field. (See instructions)

For aliens authorized to work, provide your Alien Registration Number/USCIS Number **OR** Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: _____

OR

2. Form I-94 Admission Number: _____



If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: _____

Country of Issuance: _____

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. (See instructions)

Signature of Employee:	Date (mm/dd/yyyy):
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Preparer and/or Translator Certification (To be completed and signed if Section 1 is prepared by a person other than the employee.)

I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator:		Date (mm/dd/yyyy):	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)		City or Town	State Zip Code



Employer Completes Next Page



Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1:

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title:		Document Title:		Document Title:
Issuing Authority:		Issuing Authority:		Issuing Authority:
Document Number:		Document Number:		Document Number:
Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):
Document Title:		<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>3-D Barcode Do Not Write in This Space</p> </div>		
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				

Certification

I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): _____ (See instructions for exemptions.)

Signature of Employer or Authorized Representative		Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name (Family Name)		First Name (Given Name)	Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	Zip Code

Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable) Last Name (Family Name) First Name (Given Name)		Middle Initial	B. Date of Rehire (if applicable) (mm/dd/yyyy):
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C. If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current employment authorization in the space provided below.

Document Title:	Document Number:	Expiration Date (if any)(mm/dd/yyyy):
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative:	Date (mm/dd/yyyy):	Print Name of Employer or Authorized Representative:
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

Employees may present one selection from List A
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	LIST B Documents that Establish Identity	LIST C Documents that Establish Employment Authorization
OR	AND	
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of Birth Abroad issued by the Department of State (Form FS-545) 3. Certification of Report of Birth issued by the Department of State (Form DS-1350) 4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 5. Native American tribal document 6. U.S. Citizen ID Card (Form I-197) 7. Identification Card for Use of Resident Citizen in the United States (Form I-179) 8. Employment authorization document issued by the Department of Homeland Security

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.

MI-W4

(Rev. 07-10)

EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions below before completing this form.

Issued under P.A. 281 of 1967.

▶ 1. Social Security Number		▶ 2. Date of Birth	
▶ 3. Type or Print Your First Name, Middle Initial and Last Name		4. Driver License Number	
Home Address (No., Street, P.O. Box or Rural Route)		▶ 5. Are you a new employee? <input type="checkbox"/> Yes If Yes, enter date of hire . . .	
City or Town	State	ZIP Code	<input type="checkbox"/> No
6. Enter the number of personal and dependent exemptions you are claiming		▶ 6. <input type="text"/>	
7. Additional amount you want deducted from each pay (if employer agrees)		7. \$ <input type="text"/> .00	
8. I claim exemption from withholding because (does not apply to nonresident members of flow-through entities - see instructions):			
a. <input type="checkbox"/> A Michigan income tax liability is not expected this year.			
b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____			
c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____			
EMPLOYEE: If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records.		Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I will not incur a Michigan income tax liability for this year.	
		9. Employee's Signature	
		▶ Date <input type="text"/>	
INSTRUCTIONS TO EMPLOYER: Employers must report all new hires to the State of Michigan. Keep a copy of this certificate with your records. If the employee claims 10 or more personal and dependent exemptions or claims a status exempting the employee from withholding, you must file their original MI-W4 form with the Michigan Department of Treasury. Mail to: New Hire Operations Center, P.O. Box 85010; Lansing, MI 48908-5010.		Employer: Complete lines 10 and 11 before sending to the Michigan Department of Treasury. 10. Employer's Name, Address, Phone No. and Name of Contact Person	
		▶ 11. Federal Employer Identification Number <input type="text"/>	

INSTRUCTIONS TO EMPLOYEE

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal and dependent exemptions or claimed a status which exempts you from withholding.

You MUST file a new MI-W4 within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent must be dropped for federal purposes.

Line 5: If you check "Yes," enter your date of hire (mo/day/year).

Line 6: Personal and dependent exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

Line 7: You may designate additional withholding if you expect to owe more than the amount withheld.

Line 8: You may claim exemption from Michigan income tax withholding ONLY if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependent exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone or you are a non-resident spouse of military personnel stationed in Michigan. Members of flow-through entities may not claim exemption from nonresident flow-through withholding. For more information on Renaissance Zones call (517) 636-4486. Full-time students that do not satisfy all of the above requirements cannot claim exempt status.

Visit the Treasury Web site at: www.michigan.gov/taxes

New Hire Form for Moore Tax Service LLC

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

SS#: _____ - _____ - _____

Marital Status: (circle one): Married / Single / Married at Higher Single

Exemptions: Fed: _____ +\$ _____ State: _____ +\$ _____ City: _____

Birth Date: _____ / _____ / _____

Start Date: _____ / _____ / _____

Department (location): _____

Rate of Pay: \$ _____ /hour

What City Tax Deducted (city working in? _____

(Circle one): Resident or Non-Resident

Direct Deposit? Yes / No

(If yes, attach the Paychex Direct Deposit Authorization Form and Voided Check. No starter checks or deposit tickets accepted. If it is a saving account, the employee must have a letter signed by the bank representative with the account information printed.)



Direct Deposit Enrollment/Change Form

Company Name _____ Client Number _____

Employee/Worker Name _____ Employee/Worker Number _____

EMPLOYEE/WORKER: Retain a copy of this form for your records. Return the original to your employer.

EMPLOYERS: Return this form to your local Paychex office. For clients using on-line services, please retain a copy of this document for your records.

COMPLETE TO ENROLL / ADD / CHANGE BANK ACCOUNTS – PLEASE PRINT IN BLACK/BLUE INK ONLY

Type of Account	Bank Account Number*	Routing/Transit Number	Financial Institution ("Bank") Name	I wish to deposit (check one):
<input type="checkbox"/> Checking <input type="checkbox"/> Savings				<input type="checkbox"/> _____ % of Net <input type="checkbox"/> Specific Dollar Amount \$ _____ <input type="checkbox"/> Remainder of Net Pay
<input type="checkbox"/> Checking <input type="checkbox"/> Savings				<input type="checkbox"/> _____ % of Net <input type="checkbox"/> Specific Dollar Amount \$ _____ <input type="checkbox"/> Remainder of Net Pay

One of the following is required to process this enrollment (check one):

- Voided check with name imprinted (no starter checks)
- Deposit slip (only accepted if the verbiage "ACH R/T" appears before the routing number)
- Bank letter or specification sheet (the signature of your local bank representative **MUST** be included)

Other Bank Documentation from your Financial Institution – If this box is checked the employer must sign this confirmation:

I confirm that the above named employee/worker has added or changed a bank account for direct deposit transactions processed by Paychex, Inc.

Employer Signature: _____ **Date** _____

***Certain accounts may have restrictions on deposits and withdrawals. Check with your bank for more information specific to your account.**

COMPLETE IF CHANGING EXISTING DEPOSIT AMOUNTS – PLEASE PRINT IN BLACK/BLUE INK ONLY

Bank Account Number*	Routing/Transit Number	Financial Institution ("Bank") Name	Change My Deposit Amount to:
			<input type="checkbox"/> From _____ % to _____ % of Net <input type="checkbox"/> From \$ _____ .00 To \$ _____ .00 <input type="checkbox"/> Remainder of Net Pay
			<input type="checkbox"/> From _____ % to _____ % of Net <input type="checkbox"/> From \$ _____ .00 To \$ _____ .00 <input type="checkbox"/> Remainder of Net Pay

EMPLOYEE/WORKER CONFIRMATION STATEMENT

PLEASE SIGN IN BLACK/BLUE INK ONLY

I authorize my employer to deposit my wages/salary into the bank accounts specified above. I agree that direct deposit transactions I authorize comply with all applicable law. My signature below indicates that I am agreeing that I am either the accountholder or have the authority of the accountholder to authorize my employer to make direct deposits into the named account.

Employee/Worker Signature _____ **Date** _____

Note: Digital or Electronic Signatures are **not** acceptable.