



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**Certified Professional Employer Organization/Customer
Reporting Agreement**

730123

OMB No. 1545-2266

Read the separate instructions before you complete Form 8973.

Part 1: Why are you filing this form?

- ☐ A service contract started on / / between the customer reported in Part 2 and the CPEO reported in Part 3.
- ☐ A service contract ended on / / between the customer reported in Part 2 and the CPEO reported in Part 3.
- ☐ Correcting a previously filed Form 8973.

Part 2: Customer Information

- 1 Customer's employer identification number (EIN) -
- 2 Customer's name (not your trade name)
- 3 Customer's trade name (if any)
- 4 Address
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code
- 5 Identify forms that the CPEO will file reporting wages or compensation paid to employees performing services for the customer. Check all that apply.
- | | CPEO reports all wages/
compensation paid to
employees | CPEO reports some
wages/compensation
paid to employees |
|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|
| Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return (all 940 series) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form CT-1, Employer's Annual Railroad Retirement Tax Return | <input type="checkbox"/> | <input type="checkbox"/> |

Part 3: CPEO Information

- 6 CPEO's employer identification number (EIN) -
- 7 CPEO's name (not your trade name)
- 8 CPEO's trade name (if any)
- 9 Address
Number Street Suite or room number

City State ZIP code

Part 4: Customer Relationship Information

- 10 Is the CPEO's relationship with the customer reported in Part 2 subject to a contract described under section 7705(e)(2) (also called a CPEO contract)? ☐ Yes ☐ No*
*If "No," skip lines 11–13.
- 11 Is the customer reported in Part 2 a provider of employment-related services (for example, a professional employer organization)? ☐ Yes ☐ No
- 12 Is the customer reported in Part 2 a related party of the CPEO? ☐ Yes ☐ No
- 13 Does the CPEO apply the exemptions, exclusions, definitions, and other rules that are based on type of employer under sections 3511(a)(2) and 3511(c)(2) to the customer reported in Part 2? ☐ Yes ☐ No

Part 5: Customer Signature

I declare that I have examined this form, and to the best of my knowledge and belief, Parts 1, 2, and 4 are true, correct, and complete. I certify that I have the authority to execute this form for the customer reported in Part 2.

Sign your
name here

Print your
name here

Date

 / /

Print your
title here

Email address

Best daytime phone

Part 6: CPEO Signature

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct, and complete. I certify that I have the authority to execute this form for the CPEO reported in Part 3.

Sign your
name here

Print your
name here

Date

 / /

Print your
title here

Email address

Best daytime phone

CPEO Consent to Disclosure of Tax Information

To maintain certification, a Certified Professional Employer Organization (CPEO) must complete this consent to disclose tax information to the customer reported on Form 8973 and send it to the IRS.

By signing, dating, and entering my employer identification number (EIN) at the bottom of this page, I hereby consent, to the extent necessary to carry out the purposes of the CPEO program, to the IRS disclosing, to the customer named below, information from my employment tax returns (for example, Forms 940 and 941) filed with respect to the customer named below. This consent also covers the disclosure of any information regarding my obligations to report, deposit, and pay federal employment taxes for the customer named below. I also consent to the disclosure of information about my certification, regardless of year.

The customer named below is authorized to inspect and/or receive the confidential tax information identified above for the tax forms and tax periods listed below. See the instructions for details on how to report the tax periods.

	-	
Customer's name (from Form 8973, Part 2)		Customer's EIN (from Form 8973, Part 2)

Tax Form Number (940, 941, 943, CT-1)	Year(s) or Period(s)

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the customer receiving the information is not bound by these laws and may use the information for any purpose as permitted by other federal laws and/or state laws. I certify that I have the authority to execute this consent.

Sign your name here

Print your name here

Print your title here

Date / /

CPEO's EIN

-

CPEO's name