



Acumen Transition Paperwork Guide

This guide is to assist the employer to complete the four (4) documents required to transition from PPL to Acumen. Please read below and see samples on the following pages. If you are unsure who the employer is, check the name listed as employer on the pre-filled paperwork.

Tips for Employer to complete the paperwork:

- Review the pre-filled information for accuracy.
 - If changes need to be made, you will need to complete a new form.
 - Do NOT cross out mistakes. A new form will need to be completed if mistakes are made.
 - Do NOT use white out.
 - If you need new or blank forms for corrections,
 - go to our website at www.acumenfiscalagent.com/missouri/ and download the Employer Transfer Packet,
 - contact your agent, or
 - contact our Customer Service team at (866) 414-2541.
- All forms requesting an address must have a physical address (PO Boxes cannot be accepted).
 - Add physical address if not pre-filled.
 - Add phone number if not pre-filled.
- Sign and date all forms.

Instructions for each form:

- **Information Sheet**
 - Complete all fields that apply.
 - If there is no designated representative, leave that section blank.
- **Form 2678**
 - Review, sign and date at bottom of page.
- **Form 8821**
 - Review, sign and date at bottom of page.
- **Form 2827 Missouri Department of Revenue Power of Attorney**
 - Review top section of page 1.
 - Sign and date top section of page 2.
- **MO Department of Labor and Industrial Relations Power of Attorney**
 - Review top of page, section I.
 - Sign and date section III.

For Individuals that are the employer (EIN holder) and they are unable to sign

- If there is another person with Guardianship or Power of Attorney (POA) that can sign on their behalf, you must send a copy of the Guardianship or POA paperwork with the completed forms.
- If there is no Guardian or Power of Attorney (POA), a Form 2848 is required. Contact Acumen for the Form 2848 and instructions on how to complete it.

See the following pages for samples of the forms and how to complete them.

Remember, all forms must be received by Acumen complete and correct **no later than February 22, 2021** to ensure payments are not interrupted.

Contact Acumen with any questions.

Phone: (866) 414-2541

Email: enrollment@acumen2.net



Individual/Employer Enrollment Worksheet

MO SDS Individual/Employer Enrollment Worksheet

Thank you for choosing Acumen as your Fiscal Agent for self-direction!

Please complete this worksheet to ensure we have the most up to date and current information for you. Return it to Acumen with your other enrollment forms. Our contact information is at the bottom of this page. Feel free to contact us with any questions or needed assistance.

Individual Services Information	
Individual's Name: INDIVIDUAL FULL NAME ①	
Home Address of Individual: INDIVIDUAL PHYSICAL ADDRESS	
City, State, Zip: INDIVIDUAL CITY STATE ZIP	
Mailing Address (if different): INDIVIDUAL MAILING ADDRESS	
City, State, Zip: INDIVIDUAL MAILING CITY STATE ZIP	
Employer (if not the Individual)	Designated Representative (if applicable)
Employer's Name: EMPLOYER FULL NAME ②	DR's Name: DES REP FULL NAME ③
Phone Number: EMPLOYER PHONE	Phone Number: DES REP PHONE
Email Address: EMPLOYER EMAIL	Email Address: DES REP EMAIL
Home Street Address: EMPLOYER PHYSICAL ADDRESS	Home Street Address: DES REP PHYSICAL ADDRESS
City, State, Zip: EMPLOYER PHYSICAL CITY STATE ZIP	City, State, Zip: DES REP PHYSICAL CITY STATE ZIP
Mailing Address (if different): EMPLOYER MAILING ADDRESS	Mailing Address (if different): DES REP MAILING ADDRESS
City, State, Zip: EMPLOYER MAILING CITY STATE ZIP	City, State, Zip: DES REP CITY STATE ZIP
Follow-up Instructions/Notes:	
Have a nice day! ④	

Acumen Fiscal Agent | 5416 E Baseline Rd, Suite 200 | Mesa, AZ 85206
Phone (866) 414-2541 | Fax (866) 496-4577 | Email: Enrollment@acumen2.net

MO SDS 11-24-20

1. Enter the Individual's information in this section.
2. Enter the Employer's (EIN holder's) information in this section. *If you aren't sure who the employer is, check the name listed as Employer on the following pre-filled documents.
 - a. If the Individual is the Employer (EIN holder), leave this section blank.
3. Enter the Designated Representative's information in this section.
 - a. If there is no Designated Representative, leave this section blank.
4. Include any instructions or notes for Acumen.



Form 2678 Employer/Payer Appointment of Agent

Form **2678** Employer/Payer Appointment of Agent
(Rev. August 2014) Department of the Treasury — Internal Revenue Service OMB No. 1545-0748

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

• If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.
Note. This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

• If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

Part 1: Why you are filing this form...
(Check one)
☒ You want to **appoint** an agent for tax reporting, depositing, and paying.
☐ You want to **revoke** an existing appointment.

Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.

1 Employer identification number (EIN) 1 2 3 4 5 6 7 8 9

2 Employer's or payer's name (not your trade name) **1** EMPLOYER FULL NAME

3 Trade name (if any) N/A

4 Address **You must list a physical address. A P.O. Box will not be accepted.**
EMPLOYER PHYSICAL ADDRESS
Number Street Suite or room number
EMPLOYER PHYSICAL CITY MO ER ZIP
City State ZIP code
Foreign country name Foreign province/county Foreign postal code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. (Check all that apply.)

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945 (Annual Return of Withheld Federal Income Tax)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>

*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.
☒ Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

Sign your name here **2** EMPLOYER FULL NAME
Print your name here
Print your title here Household Employer
Best daytime phone EMPLOYER PHONE
Date 02/01/2021 **3**
Now give this form to the agent to complete.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. IRS.gov/form2678 Cat. No. 18770D Form 2678 (Rev. 8-2014)

1. Review employer name and physical address. If address is blank, write it in. *If address is incorrect, a new form will need to be completed.
2. Review employer name and phone number. If phone number is blank, write it in. *If phone number is incorrect, a new form will need to be completed.
3. Once all information is correct on the form, sign and date.
4. Leave all other information as it is.

*If a new form is needed, you can download the packet from our website at www.acumenfiscalagent.com/missouri/



Form 8821 Tax Information Authorization

Form **8821**
(Rev. February 2020)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization
► Go to www.irs.gov/Form8821 for instructions and the latest information.
► Don't sign this form unless all applicable lines have been completed.
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1168
For IRS Use Only

Received by:
Name _____
Telephone _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address
EMPLOYER FULL NAME **①**
EMPLOYER PHYSICAL ADDRESS
EMPLOYER PHYSICAL CITY MO ER ZIP

You must list a physical address. A P.O. box will not be accepted.

Taxpayer identification number(s) **②**
Daytime telephone number
EMPLOYER PHONE
Plan number (if applicable)

Please fill in your name and address here.

Please fill in your phone number here.

2 Appointee. If you wish to name more than one appointee, attach a list to this form. Check here if a list of additional appointees is attached ☐

Name and address
Acumen Fiscal Agent, LLC
5416 E. Baseline Rd., Ste 200
Mesa, AZ 85206

CAF No. 0305-91435R
PTIN _____
Telephone No. 480-295-3300
Fax No. 480-371-2241
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax Information. Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.
☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Employment, Income Tax W/H	941, 940	2019-2023	Tax Liability & EIN Verify

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 ☐

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):
a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ☒
Note: Appointees will no longer receive forms, publications, and other related materials with the notices.
b If you don't want any copies of notices or communications sent to your appointee, check this box ☐

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain ☐
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE. **③**

Signature *EMPLOYER NAME*
Date 02/01/2021

Print Name EMPLOYER FULL NAME
Title (if applicable) HHCSR

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11596P Form **8821** (Rev. 2-2020)

1. Review employer name and physical address. If address is blank, write it in. *If address is incorrect, a new form will need to be completed.

2. Review employer phone number. If phone number is blank, write it in. *If phone number is incorrect, a new form will need to be completed.

3. Once all information is correct on the form, sign and date.

4. Leave all other information as it is.

*If a new form is needed, you can download the packet from our website at www.acumenfiscalgent.com/missouri/



Form 2827 Missouri Department of Revenue

Power of Attorney – Page 1

1. Review employer Social Security number. If Social Security number is blank, fill it in. *If Social Security number is incorrect, a new form will need to be completed.

2. Review employer name, physical address and phone number. If address or phone number is blank, write it in. *If address or phone number is incorrect, a new form will need to be completed.

3. Leave all other information blank. If Missouri Tax ID or FEIN is blank, leave blank.

*If a new form is needed, you can download the packet from our website at www.acumenfiscalagent.com/missouri/

Form 2827 MISSOURI DEPARTMENT OF REVENUE Power of Attorney		Department Use Only (MM/DD/YY)	
Taxpayer Missouri Tax I.D. Number 8 7 6 5 4 3 2 1		Taxpayer Federal Employer I.D. Number 1 2 3 4 5 6 7 8 9	
Taxpayer Social Security Number 9 9 9 9 9 9 9 9		14504010001	
All appointed representatives must sign on reverse side of this form.			
② Taxpayer's Name or Business Name EMPLOYER FULL NAME			
Spouse's Name or if a dba, state the business name		Spouse's Social Security Number	
Street Address EMPLOYER PHYSICAL ADDRESS		Missouri Charter Number	
City EMPLOYER PHYSICAL CITY	State MO	Zip Code ER ZIP	Telephone Number (1 1 1) 1 1 1 - 1 1 1 1
E-mail Address			
Representative(s)	Name of Appointed Representative ACUMEN FISCAL AGENT	Address 5416 E BASELINE RD STE 200	
	Telephone Number (6 2 3) 7 9 2 - 6 1 0 0	E-mail Address TAX-MO@ACUMEN2.NET	
	Name of Appointed Representative	Address	
	Telephone Number () -	E-mail Address	
	Name of Appointed Representative	Address	
	Telephone Number () -	E-mail Address	
Tax Type(s)	<input type="checkbox"/> Cigarette or Other Tobacco Products <input type="checkbox"/> Corporation Income and Corporation Franchise <input type="checkbox"/> Personal Income <input type="checkbox"/> Motor Fuel <input type="checkbox"/> Sales or Use <input checked="" type="checkbox"/> Withholding <input type="checkbox"/> Other		
	Only select one of the following: <input checked="" type="checkbox"/> All Tax Periods <input type="checkbox"/> Tax Year or Period(s) Only <input type="checkbox"/> Range of Tax <input type="checkbox"/> Date of Death (if estate tax) Tax Period Beginning / / to Tax Period Ending / /		
Year(s) and Period(s)			
Removal of Power	<input type="checkbox"/> All other powers of attorney on file with the Department shall remain in effect, or		
	<input checked="" type="checkbox"/> By execution of this power of attorney, all earlier powers of attorney on file with the Department are hereby revoked, except the following: (specify to whom the power of attorney was granted, date and address, or refer to attached copies of earlier powers of attorney and authorizations.) Attach additional forms if needed.		



Form 2827 Missouri Department of Revenue

Power of Attorney – Page 2

Signature	Under penalties of perjury, I (we) hereby certify that I (we) am (are) the taxpayer(s) named herein or that I have the authority to execute this power of attorney on behalf of the taxpayer(s).		
	Name EMPLOYER FULL NAME	Title (if applicable) Household Domestic Employer ①	
	Signature <i>EMPLOYER NAME</i>	Date (MM/DD/YYYY) 02/01/2021	Taxpayer Telephone Number (111) 111-1111
	Name ②	Title (if applicable)	
Signature	Date (MM/DD/YYYY)	Taxpayer Telephone Number	

Please consult Missouri Regulation [12 CSR 10-41.030](#) for any questions about who may serve as an attorney-in-fact and what additional documentation may be required.

I declare that I am aware of Regulation [12 CSR 10-41.030](#) and that I am authorized to represent the taxpayers identified above for the tax matters there specified and that I am one of the following:

1. a member in good standing of the bar;	5. a fiduciary for the taxpayer;
2. a certified public accountant duly qualified to practice;	6. an enrolled agent;
3. an officer of the taxpayer organization;	7. tax preparer, or
4. a full-time employee of the taxpayer;	8. other authorized representative or agent

Note: All appointed representatives must sign below. No digital signatures allowed.

Printed Name of Representative	Signature of Representative	Date (MM/DD/YYYY)
Designation (Please select number from list above) <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8	Title (if applicable)	
Printed Name of Representative	Signature of Representative	Date (MM/DD/YYYY)
Designation (Please select number from list above) <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8	Title (if applicable)	
Printed Name of Representative	Signature of Representative	Date (MM/DD/YYYY)
Designation (Please select number from list above) <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8	Title (if applicable)	
Printed Name of Representative	Signature of Representative	Date (MM/DD/YYYY)
Designation (Please select number from list above) <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8	Title (if applicable)	

1. Review employer phone number. If phone number is blank, write it in. *If phone number is incorrect, a new form will need to be completed.
2. Once all information is correct on the form (pages 1 & 2), sign and date.
3. Leave all other information as it is.

*If a new form is needed, you can download the packet from our website at

www.acumenfiscalagent.com/missouri/

Mail to:
(Business Tax)
Taxation Division
P.O. Box 357
Jefferson City, MO 65105-0357
Phone: (573) 751-5880
Fax: (573) 522-1722
E-mail: businesstaxregister@dor.mo.gov

(Personal Tax)
Taxation Division
P.O. Box 2200
Jefferson City, MO 65105-2200
Phone: (573) 751-3505
Fax: (573) 751-2195
E-mail: income@dor.mo.gov

(Motor Fuel Tax)
Taxation Division
P.O. Box 300
Jefferson City, MO 65105-0300
Phone: (573) 751-2611
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov

(Cigarette or Other Tobacco Products Tax)
Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811
Phone: (573) 751-7163
Fax: (573) 522-1720
E-mail: excise@dor.mo.gov



If this is being submitted in response to an audit, please fax to (573) 522-6922.

Visit <http://dor.mo.gov> for additional information.



1450402001



MO Department of Labor and Industrial Relations

Power of Attorney



DIVISION OF
**EMPLOYMENT
SECURITY**

MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
POWER OF ATTORNEY

I. Business/Taxpayer			
Name EMPLOYER FULL NAME			
Address EMPLOYER PHYSICAL ADDRESS	City EMPLOYER CITY	State MO	ZIP Code ER ZIP
Phone Number EMPLOYER PHONE	FEIN 9 8 7 6 5 4 3 2 1	UI Tax Number A123456	
II. Does Hereby Appoint			
Name of Appointed Representative (Business Name) ACUMEN FISCAL AGENT		FEIN 87-0576224	Phone Number 623-792-6100
Address 5416 E. Baseline Rd STE 200		City Mesa	State AZ
		ZIP Code 85206	
as attorney(s)-in-fact to represent taxpayer before the Missouri Division of Employment Security with respect to the following Unemployment Insurance matter(s):			
Change employer's official mailing address to that of appointed representative for (check all that apply):			
<input checked="" type="checkbox"/> UI Tax Matters <input checked="" type="checkbox"/> UI Claim Matters <input type="checkbox"/> Information Only (Address remains employers)			
This authorization supersedes and revokes any prior power of attorney or authorization on file with the Missouri Division of Employment Security relating to the subject matter hereof.			
If the business/taxpayer has multiple Power of Attorneys please check: <input type="checkbox"/> Multiple POA's			
The authorization does <u>not</u> apply to the Division of Employment Security appeals process.			
III. Signature of Business Representative/Taxpayer			
Name (printed) EMPLOYER FULL NAME		Title DOMESTIC EMPLOYER HHCSR	
Signature <i>Employer Name</i>		Date 02/01/2021	
IV. Signature of Appointed Representative			
Name (printed) Nora Schell		Title Tax Specialist	
Signature <i>Nora Schell</i>		Date	
V. Mail or fax completed form to: Missouri Division of Employment Security Attn: Liability Unit P.O. Box 59 Jefferson City, MO 65104-0059 Fax Number: 573-751-7483			

Appointed Representatives MUST be registered as a third party to access client information online.
For further details call 573-751-3340 or register online at uinteract.labor.mo.gov.

IMPORTANT: If needed, call 573-751-3340 for assistance in the translation and understanding of the information in this document.
¡IMPORTANTE! Si es necesario, llame al 573-751-3340 para asistencia en la traducción y entendimiento de la información en este documento.

Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711

MODES-4444 (05-19) AI
UITax

1. Review employer name, address and phone number. If address or phone number is blank, write it in. *If address or phone number is incorrect, a new form will need to be completed.
2. If UI Tax Number or FEIN is blank, leave blank.
3. Once all information is correct on the form, sign and date.
4. Leave all other information as it is.

*If a new form is needed, you can download the packet from our website at www.acumenfiscalagent.com/missouri/