



Paying For Your Supports Packet

Payment Schedule

A Payment Schedule has been provided in this folder. Please remember to follow this schedule so your employees are paid on time. Late submissions will be processed in the next pay cycle according to the schedule. Paychecks will be mailed directly to your employee(s).

Reporting Employees' Time

Anytime your employee performs work, you and the employee need to report that work to Acumen. There are two ways you can report work performed to Acumen: DCI Web Portal Time Entry and the DCI Mobile App.

DCI Time Entry and Account Management

Acumen encourages you to use the DCI Web Portal for reporting and payroll submission, but only for Live-in Caregiver services or non-EVV required services. DCI is an Internet-based application that allows you or your Employees to submit their hours online and provides real-time account statements, service authorization information.

DCI also gives you an added layer of fraud protection. As an employer, it is your responsibility to ensure the accuracy of all time submitted prior to approval. The DCI site is password protected, which means that no information can be modified without your password entered as authorization. It is your responsibility as the employer to keep this password confidential. All time entries made by your Employee(s) are available through DCI for you to reference at your convenience. If you are interested in using DCI or would like more information, visit www.acumenfiscalagent.com or contact our customer service team for assistance at (866) 811-3099.

DCI Mobile App

Acumen offers a very convenient mobile app that can be downloaded free of charge from the Google Play Store or the Apple App Store. The application is called "DCI Mobile EVV." The DCI Mobile App allows employees to capture hours worked in real time by allowing them to "punch in" when they arrive on shift and to "punch out" when they are finished with a shift. Using the DCI Mobile App is the most convenient method of time submission for the EVV required services provided by your Employee(s). For more information, please visit www.acumenfiscalagent.com or contact our customer service team for assistance at (866) 811-3099.

Employee Pay Rates

If you want to establish or change an employee's hourly wage, complete a new *Employee Rate Sheet* and provide it to Acumen. Changes to pay rates must be submitted at least 2 weeks before you want them to take effect. Make sure you refer to the *Alliance Health Program Code Descriptions* so you can see the "payroll cost". The "payroll cost" information will help you know how much money each hour of service will cost. The difference between this rate and the billing rate for the service will be placed in your Accrued Funds Balance. Check with your Community Navigator about what you can use the money in your Accrued Funds Balance for.

Accrued Funds Balance Requests

Acumen can make payments out of your Accrued Funds Balance. To request a payment, complete the *Accrued Funds Balance Request* form and email, fax or mail the form to Acumen. Remember all payments from the Accrued Funds Balance must be approved in your Plan. Be sure to check the dollars you have remaining in the Accrued Funds Balance before submitting a request for payment. Acumen cannot make payments that will put the Accrued Funds Balance into the negative.

When completing the *Accrued Funds Balance Request* form, enter the information on the line corresponding to what you want paid. Below is information about each:

- If you are requesting your employee to be paid mileage, enter the total miles times the rate per mile on the Mileage line. Mileage will be paid on the employee's pay check with their hours but the mileage will not be taxed.
- If you are requesting your employee to be paid a bonus, enter the gross amount you want paid to the employee on the Bonus line. The employee's taxes will come out of the gross amount.
- If you are requesting other types of payments such as a reimbursement or a payment to a vendor, attach an invoice, receipt or voided receipt and a W-9. Enter a brief description and amount on the other line.
- If you are requesting an overtime payment for your employee to be paid because they worked more than forty (40) hours in a workweek (Sunday - Saturday). The Employer taxes will also be calculated and deducted from your accrued funds, when applicable.

Show Me the Money



It costs you, the employer, more to employ someone than just their wages. By law, employers need to pay a portion of an employee's Social Security and Medicare taxes, as well as Federal and State unemployment taxes. Workers' Compensation Insurance is part of your program, and is also an employer-related cost. Acumen calls these employer-related costs the "Cost to You."

What this means is that for every \$1.00 you pay in wages, you must add approximately 12 cents to pay for taxes and Workers' Compensation. The "Cost to You" is simply the employee's wage multiplied by **0.12** (the 12 cents per dollar mentioned above). Acumen calculates and pays these taxes and Workers' Compensation on your behalf. It is important for you to understand how this impacts your authorization/budget. This Show Me the Money form is a tool you can use to calculate the "Cost to You." Be sure that you round up your calculation to the nearest penny.

Simply fill in the blanks below to determine the "Cost to You."

<input type="text"/>	X	<input type="text" value="0.12"/>	=	<input type="text"/>
Employee Wage		Taxes & Workers' Comp		Cost to You (always round <u>up</u>)

Example 1:

Jane wants to pay her new employee, Don, the minimum wage rate of \$7.25 per hour. Using the tool described above, Jane calculates her costs:

<input type="text" value="\$7.25"/>	X	<input type="text" value="0.12"/>	=	<input type="text" value="\$8.12"/>
Employee Wage		Taxes & Workers' Comp		Cost to You (always round <u>up</u>)

It will cost Jane \$8.12 per hour to pay her employee a wage of \$7.25 per hour. Jane determines how this will impact her budget. She then fills out the Employee Rate Sheet with a rate of \$7.25 per hour for Don and returns this form to Acumen before Don's first day of employment.

Example 2:

Jake wants to give his employee, Maria, a wage increase. He spoke with his Care Coordinator and knows that \$11.00 per hour is an allowable rate for his approved service code. Jake calculates what it would cost him to pay Maria a wage of \$11.00 per hour using the tool described above:

<input type="text" value="\$11.00"/>	X	<input type="text" value="0.12"/>	=	<input type="text" value="\$12.32"/>
Employee Wage		Taxes & Workers' Comp		Cost to You (always round <u>up</u>)

It would cost Jake \$12.32 per hour to pay his employee, Maria, a wage of \$11.00 per hour. Jake determines how this will impact his budget. He decides he can afford to increase Maria's wage to \$11.00 per hour. Jake then completes an Employee Rate Sheet for Maria with the new rate of \$11.00 per hour and returns this to Acumen before the date he wants the increase to start.



Paying Vendors

Vendor Payments

Acumen can make vendor or reimbursement payments on your behalf. Complete the *Request for Vendor Payment Form* and email, fax or mail the form with a copy of a voided receipt or a copy of the bill you wish to be paid. If you are unsure if a person should be classified as an employee or an independent contractor, a Form SS-8 will help you. The form can be found on the Acumen website at www.acumenfiscalagent.com, select Participant/Employer then select your state and program. The form can also be found at <https://www.irs.gov/pub/irs-pdf/fss8.pdf>.

Form W-9

A completed *Form W-9* must be submitted to Acumen prior to any vendor payments. Please consult with your vendor/independent contractor to have them fill this form out. The form can be found on the Acumen website with your other program forms at www.acumenfiscalagent.com, select Participant/Employer then select your state and program. The form can also be found at www.irs.gov/pub/irs-pdf/fw9.pdf.

In addition, all vendor are subject to 1099 tax reporting. For more information regarding Form 1099-MISC, please see Acumen's MISC Reporting FAQs found at www.acumenfiscalagent.com, and then click on Resources.

ALL VENDORS and NON-EMPLOYEES MUST SUBMIT A FORM W-9 TO RECEIVE PAYMENT.

Timeline for Vendor Payments

Completed *Request for Vendor Payment Forms* will be paid according to the *Payment Schedule* included in this packet.

Electronic Funds Transfer (EFT) Direct Deposit

Acumen offers an Electronic Funds Transfer (EFT)/Direct Deposit option for vendor or non-employee payments. Funds can be deposited electronically into the vendor's account on the pay day according to the *Payment Schedule*. If the vendor would like to participate in the EFT option, please have them fill out the *Vendor Electronic Funds Transfer Form*. This form can be found at www.acumenfiscalagent.com, click on Participant Employers, then select your state and program. You can also contact Acumen to request the form.



NC Innovations Payment Schedule Effective July 1, 2022

To ensure that your employees and/or service providers are always paid on time, please ensure your employee's time is entered and approved online by the due date, even if it falls on a weekend or holiday. These dates are strictly enforced. Any time that is approved after the due date or payment requests received after that date will be processed for the following payment period.

Be sure to have all hours entered and approved by the "Submissions Due NO Later Than" date. To access the DCI Employer and Employee Portal, go to:

<http://acumen.dcisoftware.com>

If you would like to attend a webinar on how to use either the Mobile App or online Web Time Entry portal, visit www.acumenfiscalagent.com and click on the Events tab. If you have any questions or concerns, contact our Customer Call Center at 866-522-8636.

"MONTH"
refers to the month that services were provided.

"Payment Period End Date" is the last day of services in the pay period.

MONTH	Payroll Start Date	Payment Period End Date	Submissions Due NO Later Than	Direct Deposit/Check Date
JULY	7/1/22	7/15/22	7/18/22	7/29/22
	7/16/22	7/31/22	8/3/22	8/15/22
AUGUST	8/1/22	8/15/22	8/18/22	8/30/22
	8/16/22	8/31/22	9/3/22	9/15/22
SEPTEMBER	9/1/22	9/15/22	9/18/22	9/30/22
	9/16/22	9/30/22	10/3/22	10/14/22
OCTOBER	10/1/22	10/15/22	10/18/22	10/28/22
	10/16/22	10/31/22	11/3/22	11/15/22
NOVEMBER	11/1/22	11/15/22	11/18/22	11/30/22
	11/16/22	11/30/22	12/3/22	12/15/22
DECEMBER	12/1/22	12/15/22	12/18/22	12/30/22
	12/16/22	12/31/22	1/3/23	1/13/23
JANUARY	1/1/23	1/15/23	1/18/23	1/30/23
	1/16/23	1/31/23	2/3/23	2/15/23
FEBRUARY	2/1/23	2/15/23	2/18/23	2/28/23
	2/16/23	2/28/23	3/3/23	3/15/23
MARCH	3/1/23	3/15/23	3/18/23	3/30/23
	3/16/23	3/31/23	4/3/23	4/14/23
APRIL	4/1/23	4/15/23	4/18/23	4/28/23
	4/16/23	4/30/23	5/3/23	5/15/23
MAY	5/1/23	5/15/23	5/18/23	5/30/23
	5/16/23	5/31/23	6/3/23	6/15/23
JUNE	6/1/23	6/15/23	6/18/23	6/30/23
	6/16/23	6/30/23	7/3/23	7/14/23

"Direct Deposit/Check Date" shows the date that payment will be issued. For those payees that have selected direct deposit or pay card, this is also the date that funds will be available in their accounts.

"Submissions Due NO Later Than" is the last date that your employee's time can be approved and your vendor payment requests can be submitted, for the pay period in order to be paid as scheduled.

Please share this schedule with your employees, and keep a copy in a safe place for easy reference.

Acumen Fiscal Agent
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206

NC INNOVATIONS
REV 6/28/22

North Carolina MCO

ALLIANCE Standard Bill Rates & Acumen Max Pay Rates (Effective 4/1/2022)

***Note:** Max Bill Rate is the amount Acumen bills to Alliance for each unit of service. The Payroll Cost includes the hourly pay rate, Employer Taxes and Workers' Compensation. The difference between the Payroll Cost and what is billed will be added into your Fund Balance. Below is a breakdown of the payroll costs.

BILL CODE	ACUMEN CODE	DESCRIPTION	UNIT TYPE	MCO UNIT BILL RATE	MCO HOURLY BILL RATE	EOR EMPLOYEE MAX PAY RATE	APPROXIMATE EMPLOYER BURDEN PER HOUR
T2013TF	CLSI	COMMUNITY LIVING AND SUPPORTS	15 MIN UNIT	5.80	23.20	20.71	2.49
T2013TFHQ	CLSG	COMMUNITY LIVING AND SUPPORTS GROUP	15 MIN UNIT	3.73	14.92	13.32	1.60
T2012GC	CLSI	COMMUNITY LIVING AND SUPPORTS LIVE-IN/COMMUNITY	15 MIN UNIT	5.80	23.20	20.71	2.49
T2012GCHQ	CLSG	COMMUNITY LIVING AND SUPPORTS GROUP LIVE-IN/COMMUNITY	15 MIN UNIT	3.73	14.92	13.32	1.60
H2015	CNTI	COMMUNITY NETWORKING	15 MIN UNIT	5.89	23.56	21.04	2.52
H2015HQ	CNTG	COMMUNITY NETWORKING GROUP	15 MIN UNIT	3.16	12.64	11.29	1.35
S5150	RSPI	RESPIRE	15 MIN UNIT	4.25	17	15.18	1.82
S5150HQ	RSPG	RESPIRE GROUP	15 MIN UNIT	2.96	11.84	10.57	1.27
T1005TD	RSPR	RESPIRE RN	15 MIN UNIT	9.90	39.60	35.36	4.24
T1005TE	RSPL	RESPIRE LPN	15 MIN UNIT	9.90	39.60	35.36	4.24
H2025	SEMI	SUPPORTED EMPLOYMENT	15 MIN UNIT	7.93	31.72	28.32	3.40

North Carolina MCO

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H2025HQ	SEMG	SUPPORTED EMPLOYMENT GROUP	15 MIN UNIT	2.17	8.68	7.75	0.93
H2025TS	SEMILT	SUPPORTED EMPLOYMENT LTFA INDIVIDUAL	15 MIN UNIT	7.39	29.56	26.39	3.17
H2025TSHQ	SEMGLT	SUPPORTED EMPLOYMENT LTFA GROUP	15 MIN UNIT	1.90	7.60	6.79	0.81
T2033U1	SLP	SUPPORTED LIVING PERIODIC	15 MIN UNIT	6.33	25.32	22.60	2.72
T2033	SLL1	SUPPORTED LIVING LEVEL 1	DAILY	169.75	NOT APPLICABLE	151.56	NOT APPLICABLE
T2033HI	SLL2	SUPPORTED LIVING LEVEL 2	DAILY	197.91	NOT APPLICABLE	176.71	NOT APPLICABLE
T2033TF	SLL3	SUPPORTED LIVING LEVEL 3	DAILY	235.91	NOT APPLICABLE	210.63	NOT APPLICABLE
S5110	NSEI	NATURAL SUPPORTS EDUCATION	15 MIN UNIT	8.53	34.12	30.46	3.66
H2015U1	CNCC	COMMUNITY NETWORKING CLASS AND CONFERENCE	PER AUTH	AS APPROVED IN AUTHORIZATION	AS APPROVED IN AUTHORIZATION	NOT APPLICABLE	NOT APPLICABLE
H2015U2	CNTT	COMMUNITY NETWORKING TRANSPORTATION	PER MILE	AS APPROVED IN AUTHORIZATION	AS APPROVED IN AUTHORIZATION	NOT APPLICABLE	NOT APPLICABLE
T1999	IGS	INDIVIDUAL GOOD & SERVICES	PER AUTH	AS APPROVED IN AUTHORIZATION	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
T2025U1	ESUP	EMPLOYER SUPPLIES	PER AUTH	AS APPROVED IN AUTHORIZATION	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
NOT APPLICABLE	FUND	FUND BALANCE REQUEST	NOT TO EXCEED AMOUNT IN FUND BALANCE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE

Total payroll cost breakdown includes the following	
Federal Insurance Contributions Act (FICA):	7.65% of taxable wages
Federal Unemployment Tax Act (FUTA):	0.6% of taxable wages
State Unemployment Tax Act (SUTA):	SUTA is determined on an individual basis. The 2022 calendar year new employer SUTA rate is 1.0%. If you are not a new employer, your rate could be different. Contact Acumen for your individual rate.
Workers' Compensation:	2.75% of gross wages
Pay Rate:	Gross wage paid to employee

Request for Accrued Funds Payment Form



Participant Name	Participant ID #
Employer Name	

Payment Instructions

Make Check Payable To:	
Name	Is this payment to an Employee? <input type="checkbox"/> Yes <input type="checkbox"/> No
Address	City/State/Zip

Enter information on the appropriate line below for payment from the Accrued Funds Balance.

- Accrued Funds Balance – Mileage, write in total miles X rate in the Description.
- Accrued Funds Balance – Bonus, write in the gross amount of the payment. Taxes will come out of this amount. Service date should be within pay period of pay cycle in which you wish to pay your Employee.
- Accrued Funds Balance – Training, use this code for Training/Supervision hours. Enter the number of hours and rate of pay in the Description.
- Accrued Funds Balance - Overtime, use this code for when you work your employees more than 40 hours in a workweek (Sunday - Saturday). Please feel free to use the Overtime Estimator Tool on the <https://www.acumenfiscalagent.com/north-carolina/> to calculate overtime for your employee(s).

Service Date	Service Code	Description	Total Amount
	Mileage		
	Bonus		
	Training		
	Overtime		
		Total Check Amount	
		Invoice Number (if applicable)	

Return this form to Acumen by email to payroll-nc@acumen2.net

REMINDER: Please be sure to check the amount remaining in your Accrued Funds balance. Acumen cannot pay more than is remaining.

By signing this form, I attest that services were delivered and received consistent with the Individualized Support Plan and I have rendered and/or approved the above payment request in accordance with the Program regulations. I understand that payment and satisfaction of this claim may be from Federal and State funds, and that I may be prosecuted under applicable Federal or State laws, for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized including but not limited to the repayment of claim. Collection costs or legal fees will be my responsibility. Furthermore, I understand that Acumen cannot pay any amount above the Accrued Funds Balance at the time of the request, so any additional funds owed to an individual will be my responsibility to pay as the Employer of Record (EOR).

EOR Signature

Acumen Fiscal Agent, LLC
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206

Phone (866) 811-3099 Fax (855) 264-3292
Payroll-nc@acumen2.net

Date

NC Alliance 03-2022



Vendor Payment Request Form

Participant Name	Participant Acumen ID #
Employer Name (if different than Participant)	MCO Name:

Please check if you are requesting:

☐ Check to agency/vendor/independent contractor
 ☐ EFT to agency/vendor/independent contractor

Payment Instructions

Make Check Payable To:	
Vendor FEIN or SS#	Vendor Name
Vendor Address	Vendor City/State/Zip
Does Vendor have a W9 on file? YES <input type="checkbox"/> NO <input type="checkbox"/> If not, please include a W9 completed by the vendor.	

Service Date	Service Code	Description of Vendor Payment Request	Total Amount
		Total Check Amount	

Return this form to Acumen by email to ncmcoagents@acumen2.net
 Include a copy of the bill, invoice, or signed bid/estimate.

By signing this form, I attest that services were delivered and received consistent with the Individual Service Plan and I have rendered and/or approved this payment request in accordance with the Program regulations. I understand that payment and satisfaction of this claim may be from Federal and State funds, and that I may be prosecuted under applicable Federal or State laws for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized, including but not limited to my repayment of claim.

****Note**** This payment must be approved by the MCO before payment can be made. Please refer to the rules of the MCO in which the participant receives their waiver services.

Employer Signature

Date

Request for Vendor Payment Instructions

Service Code	Description
NSEIA	Natural Supports Ed Individual- Vendor
NSEA	Natural Supports Ed Conf
INGS	Individual Goods and Services – approved service
ESUP	Employer Supplies – approved service
AFUND	Accrued Funds

ACUMEN REQUIRES AN IRS FORM (W-9) BE SUBMITTED WHEN SERVICES ARE PROVIDED FOR AGENCIES, VENDORS AND INDEPENDENT CONTRACTORS. THIS FORM MUST BE RECEIVED BY ACUMEN PRIOR TO ANY PAYMENT. VENDORS CANNOT BE PAID IF THEIR NAME SHOWS UP ON THE LIST OF EXCLUDED INDIVIDUALS AND ENTITIES (LEIE). ACUMEN WILL VERIFY SERVICES HAVE BEEN APPROVED IN THE PLAN PRIOR TO MAKING THE PURCHASE.

1) Vendor Payments

The employer can submit an invoice to Acumen for services approved on the Plan. Acumen will issue a check made payable to the vendor. This check will then be mailed directly to the vendor.

2) Online Order Requests

The employer can submit the vendor request form, along with screenshots and/or Wish List (example: Amazon, Walmart) for items to be purchased on behalf of the participant.

Instructions for Employers to complete and submit the Vendor Payment Request Form

The Employer fills out the Vendor Payment Request Form. Please note that vendor requests follow the same schedule as payroll, and will be processed based on the Invoice/request date and when they are received. If items are needed sooner, please contact our customer service team to request this.

- A) For services rendered,** the Employer attaches a copy of the itemized receipt(s) or invoice(s), the Employer signs the form, and submits this to Acumen Fiscal Agent.
- B) For requests for items to be purchased by Acumen on behalf the participant,** the Employer creates a Wish List (example: Amazon, Walmart) and/or submits screenshots of the items to be purchased along with the form. The Total Check Amount must include shipping and tax where applicable. The Employer then signs and submits the form to Acumen Fiscal Agent.
- **Price changes/differences.** As long as the price of the item does not exceed the amount approved and shown on the Cost Summary, Acumen will make the purchase, even if the price of the item changes from the time of submittal to the time of Acumen making the purchase.

Print or type.
See Specific Instructions on page 3.

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

ELECTRONIC FUNDS TRANSFER FORM

VENDOR PAYMENTS

Payroll Agent: Acumen Fiscal Agent, LLC
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206

Phone: 866-811-3099
Fax: 855-264-3292

* Please attach a voided check for checking account(s). For savings accounts, please send a printout from your bank that provides the routing number and account information. Any changes to the account must be submitted immediately! The initial request and any subsequent changes will **not** be direct deposited to your account until the account is authorized by your Financial Institution. Authorization will take effect not less than 10 days after acceptance by the Financial Institution. Paper checks will be mailed to your address of record until the account is authorized.

Account Type: ☐ checking (attach voided check)
☐ savings (attach routing and account information printout)

☐ **New Account** ☐ **Change of Account** ☐ **Cancellation**

Financial Institution Name

Address

City

State

Zip

Account Routing Number

Account Number

I hereby authorize Acumen Fiscal Agent, LLC, hereinafter called Company, to initiate credit entries and, if necessary, debit entries for the purpose of correcting an erroneous credit previously initiated to the business account indicated above. I further authorize the Financial Institution named above to accept such entries and to credit or debit the amount thereof to such account.

This authority is to remain in full force and effect until Company and Financial Institution have received written notification from me of its termination in such time and manner as to afford Company and Financial Institution a reasonable opportunity to act upon it.

Print Business Name

EIN

Print Name and Title of Individual Authorizing EFT

Phone Number

Signature

Date



NC
11 01 18



Online Vendor Purchase Request Form

Participant Name	Participant Acumen ID #
Employer Name (if different than Participant)	MCO Name:

1. A PDF of the shopping cart must be provided. The shopping cart must include a total which includes **taxes and shipping costs.**
2. If the vendor is not already contracted with Acumen the employer must get a W9 from the vendor and provide a copy of the completed W9 to Acumen.
3. **For Vaya Only** – Include a copy of the Vaya approval letter and the supplies request breakdown.
4. **This purchase must be approved by the MCO before payment can be made. Please refer to the rules of the MCO in which the participant receives their waiver services.**

Payment Instructions

Online Vendor Name:
Provide Shipping Address of Employer:

Service Date	Service Code	Description (online purchases must include Item #, number of items, screenshot of item, color, and size)	Total Amount
Total Amount (must include taxes & shipping costs) (For online purchases, actual purchase price may vary. You will be contacted if approval price does not cover the actual costs of the purchase request.			

Return this form to Acumen by email to ncmcoagents@acumen2.net

By signing this form, I attest that services were delivered and received consistent with the Individual Service Plan and I have rendered and/or approved this payment request in accordance with the Program regulations. I understand that payment and satisfaction of this claim may be from Federal and State funds, and that I may be prosecuted under applicable Federal or State laws for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized, including but not limited to my repayment of claim.

Employer Signature

Date