



Employer Packet (Keep this folder for your records)

Congratulations on self-directing your own supports. We are excited to take part in this process with you. Acumen Fiscal Agent, LLC (Acumen) is one of the oldest and most experienced Financial Support Agency in the nation. We have been helping people self-direct their own supports since 1995.

Becoming an Employer

Inside this folder you will find the necessary forms and instructions that authorize Acumen to act on your behalf as your Financial Support Agency (FSA). These forms relate to the withholding and filing of employer- and employee- related taxes. This folder cover provides you with reference information to assist you in being an employer.

The following forms are needed to authorize Acumen to act as your Financial Support Agency. Please complete and return them to Acumen. Examples of these completed forms can be found in the back of the packet. Please check and note the date you mailed or faxed to Acumen. *If you currently have or have had an Employer Identification Number (EIN), please provide this number on Forms 8821 and 2678.

- | | |
|---|-----------------|
| <input type="checkbox"/> Acumen Authorization Form | Date Sent _____ |
| <input type="checkbox"/> Employer Appointment of Agent - IRS Form 2678 | Date Sent _____ |
| <input type="checkbox"/> Tax Information Authorization – IRS Form 8821 | Date Sent _____ |
| <input type="checkbox"/> Application for Employer Identification Number – IRS Form SS-4
Fill out numbers 1, 5a, 5b, 6, 7a, 7b, and sign | Date Sent _____ |
| <input type="checkbox"/> Employer Agreement Form | Date Sent _____ |
| <input type="checkbox"/> Power of Attorney & Declaration of Representative – Form GEN-58 | Date Sent _____ |
| <input type="checkbox"/> NC Dept of Commerce, Power of Attorney & Declaration of Rep*
*This form must be notarized.
*The NC Dept of Commerce will mail information directly to you, the employer, regarding your tax ID and account. Please fax or email a copy to Acumen. Acumen will need this information to report and pay employment taxes on your behalf. | Date Sent _____ |
| <input type="checkbox"/> Individual Employer Business Information Form | Date Sent _____ |

Email Packet to:
NCMCOAGENTS@ACUMEN2.NET
Website:
www.acumenfiscalagent.com

Basic Employment Law

Employment law is complicated. It is considered a specialty area in the legal profession. The purpose of this overview is to briefly review some requirements in a general way. **This overview should in no way be considered a substitute for competent legal counsel.**

When You Hire an Employee:

1. It is important to not discriminate against an applicant because of their age, race, color, religion, sex, national origin, or disability.
2. You must hire people who are authorized to work in the United States – citizens and legal aliens with proper documentation. You are required to complete a Form I-9 to verify their authorization to work. Employers must enter the date the employee began or will begin work for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and resubmit the form to Acumen within three days of the actual date of hire.
 - To review Frequently Asked Questions about Form I-9, please visit www.acumenfiscalagent.com/Resources.
3. Please allow up to two weeks before scheduling your employee's first day of work to be sure all federal and any required state or program clearances have been received.

Avoid the temptation to classify your workers as independent contractors, as they probably are not. If you have any questions, please call us at (866) 811-3099.

After You Hire an Employee:

1. The work environment must be “free from recognized hazards that are causing or are likely to cause death or serious physical harm.”
2. Your employees should not be subjected to circumstances that would create a “hostile work environment.” Such an environment can be many things, but an employee should never be subjected to sexual harassment or belittlement, jokes, or prejudice because of their age, race, color, religion, sex, national origin, or disability.
3. You must pay your employees at least minimum wage.

If You Need to Terminate Employment:

It is important that you treat people professionally and fairly, and you cannot terminate or lay off an employee because of their age, race, color, religion, sex, national origin, or disability. Please refer to the North Carolina Department of Labor website (below) for more information.

The North Carolina Department of Labor states, “if you are discharging an employee, all wages must be paid by next regular pay date.” If you decide to discharge an employee, please contact Acumen right away.

More Information:

For free information, you can access:

- The Federal Department of Labor: www.dol.gov. They issue a *Small Business Handbook*, which is helpful. It can be viewed and downloaded for free.
- The North Carolina Department of Labor: <https://www.labor.nc.gov/>
- The North Carolina Department of Revenue: <https://www.ncdor.gov/>

Recommended Reading: *The Employer's Legal Handbook*, published by Nolo. This book can be purchased online at www.nolo.com or from area bookstores.



Fraud

Fraud is committed when an EMPLOYER or EMPLOYEE is untruthful regarding services provided, in order to obtain improper payment. The Fraud Unit investigates and prosecutes people who commit fraud. Fraud is a felony, and conviction can lead to substantial penalties. Examples of fraud include:

- Signing or submitting a timesheet for services that were not actually provided.
- Signing or submitting a timesheet for services provided by a different person.
- Signing or submitting a timesheet for services that were reimbursed by another source.
- Signing or submitting a duplicate timesheet for reimbursement from the same source.

Please be aware of the following mechanisms to report potential fraud, waste, abuse or violations of the FCA directly to Vaya or other oversight authorities:

- Call the Vaya Confidential Compliance (Fraud and Abuse) Hotline at 1-866-916-4255 (24 hours a day, seven days a week, allows for anonymous reporting). Reports may also be made by calling any Vaya office number and asking for the Compliance Officer.
- Report online at www.vayahealth.ethicspoint.com (allows for anonymous reporting).
- Call the N.C. Medicaid Fraud, Waste and Program Abuse Tip-Line at 1-877-DMA-TIP1 (1-877-362-8471).
- Call the U.S. Office of Inspector General's Hotline (to report fraud) at 1-800-HHS-TIPS (1-800-447-8477).

Overtime

Overtime is defined as "work in excess of 40 hours in a work week." Overtime must be paid at time-and-one-half of the employee's regular hourly wage. A work week is defined as Sunday to Saturday.

Reports

We will provide you with a report each month that summarizes your employee's time, your monthly allocation, and declining balance, so you are aware of the remaining amount. It is important to read this report and to call us with any questions that you may have.

Communication

Acumen is committed to keeping the lines of communication open. Please do not hesitate to contact us at anytime in one of the following ways:

1. If you have a question, you can email ncmcoagents@acumen2.net or call (866) 811-3099 to speak with a representative. Remember, the call is toll-free and we'd love to hear from you. Our TTY toll-free number is (888) 853-0010.
2. If you have a suggestion, complaint, or concern, please contact Acumen's President directly by calling toll-free (888) 530-7473 and leaving a message. Your call will be returned within two business days.



Acumen Fiscal Agent, LLC.
5416 E. Baseline Rd., Suite
200 Mesa, AZ 85206
Toll Free: (866) 811-3099 Fax:
(855) 264-3292
www.acumenfiscalagent.com

SEND COMPLETED PACKET TO:
ncmcoagents@acumen2.net



Authorization Form

Complete each item and fax (855) 264-3292 or mail 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206 to Acumen. Please call (866) 811-3099 if you have any questions.

I hereby authorize Acumen Fiscal Agent (Acumen) to:

1. File Form SS-4 on my behalf to obtain an Employer Identification Number (EIN), if I do not already have one, and allow the IRS to mail EIN information to Acumen once obtained. **Note: If you currently have or have had an EIN, please provide this number on Forms 8821 and 2678.**
2. Represent me as an employer for employer-related tax reporting purposes, by signing Form 2678.
3. Handle all correspondence regarding employer tax reporting issues.
4. Serve as my Full Service Agent for unemployment and withholding tax purposes. As such, Acumen shall provide all services for me, the employer, (tax, benefits, and appeals) and shall receive all documents related to my, the employer's, North Carolina unemployment and withholding tax account that would otherwise have been sent to me.
5. Receive confidential information and perform any and all acts the employer can perform relating to matters pertaining to North Carolina's unemployment compensation law and state tax withholding regulations effective signature date forward; subject to revocation.
6. Electronically send me (e.g. e-mail) information including, but not limited to: employer and/or employee enrollment information, account statement reports, good-to-go information, and new products or services.

Any limitations to this authorization must be specifically stated and attached. This authorization revokes all earlier authorizations and powers of attorney on file, and shall remain in effect until receipt of a written notice of revocation or a subsequent authorization or power of attorney by the North Carolina Department of Labor and/or North Carolina Department of Revenue.

What am I really authorizing?

- Your appointment grants Acumen Fiscal Agent a limited power of attorney to act as your agent for acts required under Section 3504 and Chapters 21, 22, 24, and/or 25 of Subchapter C of the Internal Revenue Code, and for taxes required under 3301.
- You are appointing Acumen Fiscal Agent to act as your agent for the North Carolina Department of Labor and North Carolina Department of Revenue in the fulfilling of domestic employer responsibilities relative to the employing of persons through the Innovations Waiver through Partners Behavioral Health.

Employer

Participant

The person who hires, fires, trains and manages staff. (If the Participant is also the Employer, enter the Participant's information in both the Participant and Employer sections).

The individual receiving services.

Name:		Name:	
Social Security Number:		Social Security Number:	
Street Address:		Date of Birth:	
City/State/Zip:		Physical Address (if different):	
Mailing Address (if different):		City/State/Zip (if different):	
City/State/Zip (if different):		Care Coordinator	
County of Residence:		Name:	
Phone Number:		E-mail Address:	
E-mail Address:		Phone Number:	

Employer Signature: _____

Date: _____



Employer's Previous Business Information

This form must be completed by the individual assuming the role of the Employer. Please provide a response to every question below. If any of the questions *cannot* be answered, check "N/A" or write "Do not know" next to the question.

Please do not provide answers to the below questions based on a Partnership, Corporation, Limited Liability Company (LLC), Trust, Estate, Nonprofit or any other entity not considered a Sole Proprietor. Acumen Fiscal Agent, LLC can only accept an EIN and business information for a Sole Proprietor business. **If you have ever owned a Sole Proprietor (currently or in the past), you must let us know. Failure to do so will also drastically increase the time it takes to enroll and receive services under this program.**

Employer Full Name (as shown on Social Security Card)	Employer Social Security Number (SSN)
Other Names or Alias Used (please list all):	

		YES	NO	N/A
1.	Have you ever received an Employer Identification Number (EIN) for any Sole Proprietor business you currently or have previously owned? If yes:			
	Please provide the previously assigned Federal EIN: _____			
	What was the nature of the business: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Is the business still active (including any requirements for filing income tax, payroll tax, or information returns): YES _____ NO _____			
2.	Have you ever previously been enrolled with another Fiscal/Employer Agent (F/EA), sometimes known as a Financial Management Service Agency? If yes:			
	Please provide the name of the F/EA: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Please provide dates of when you were with the F/EA: _____			
3.	Was a business account ever established on your behalf for state unemployment insurance (SUTA) by your state's Department of Labor/Employment? If yes:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Please provide the account number, if known: _____			
4.	Was a business account for state income tax (SIT) withheld on behalf of your employees ever established on your behalf with the state's Department of Revenue? If yes:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Please provide the account number, if known: _____			

If you answered yes to question #2, please contact the prior F/EA to obtain the documents received from the Internal Revenue Service (IRS) and state taxing authorities when you were granted your EIN and state tax accounts. Documents should include a Letter 147C or CP575 issued by the IRS, and confirmation of the state tax accounts being created.

Employer Signature

Date

Form **2678** **Employer/Payer Appointment of Agent**

(Rev. December 2023) 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're 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 isn't effective until we approve your request. See the instructions for more information.

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

For IRS use:**Part 1: Why you're 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)**

		-							
--	--	---	--	--	--	--	--	--	--

2 Employer's or payer's name
(not your trade name)

--

3 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 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, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)	<input checked="" 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 944, Employer's ANNUAL Federal Tax Return (all 944 series)	<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 can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- ☒ Check here if you're 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**

--

Print your name here

--

Print your title here

HCSR EMPLOYER

Date

/	/
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Best daytime phone

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Now give this form to the agent to complete.

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. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by:
Name _____
Telephone _____
Function _____
Date _____

Please fill in your name and address here.

1 Taxpayer information. Taxpayer must sign and date this form on line 6.	
Taxpayer name and address →	Taxpayer identification number(s)
You must list a physical address. A PO box will not be accepted.	Daytime telephone number
	Plan number (if applicable) ←

Please fill in your phone number here.

2 Designee(s). If you wish to name more than two designees, attach a list to this form. Check here if a list of additional designees is attached ► <input type="checkbox"/>	
Name and address JARED A ENDERS, CPA PO BOX 1902 LITCHFIELD PARK, AZ 85340-1902	CAF No. 0304-14664R PTIN P00280191 Telephone No. 623-792-6100 Fax No. 480-371-2241
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address SUNNY HUDSON 5416 E BASELINE RD STE 200 MESA, AZ 852064704	CAF No. 0314-89965R PTIN Telephone No. (623) 792-6100 Fax No. (480) 371-2241
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee 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 TAXES	940 AND 941	Q1 2024 THRU Q4 2026	NOT APPLICABLE
EMPLOYMENT TAXES	W2 AND W3	2024 THRU 2026	NOT APPLICABLE
INCOME TAXES	1099	2024 THRU 2026	NOT APPLICABLE

4 Specific use not recorded on the 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 line 5 ► ☐

5 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 5 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 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual 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 COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

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

Please sign your name here.

Signature

Enter date here.

Date

Print your name here.

Print Name

HCSR EMPLOYER

Title (if applicable)

Application for Employer Identification Number
(For use by employers, corporations, partnerships, trusts, estates, churches,
government agencies, Indian tribal entities, certain individuals, and others.)
See separate instructions for each line. Keep a copy for your records.
Go to www.irs.gov/FormSS4 for instructions and the latest information.

OMB No. 1545-0003

EIN

Employer's Name Here	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)		3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box) 5416 E BASELINE RD STE 200		5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions) MESA, AZ 85206-4704		5b City, state, and ZIP code (if foreign, see instructions)
Employer's County & State Here	6 County and state where principal business is located		
Employer's Name Here	7a Name of responsible party		7b SSN, ITIN, or EIN
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
8b If 8a is "Yes," enter the number of LLC members		8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent)			
<input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN)			
<input type="checkbox"/> Corporation (enter form number to be filed) <input type="checkbox"/> Trust (TIN of grantor)			
<input type="checkbox"/> Personal service corporation <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government			
<input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government			
<input type="checkbox"/> Other nonprofit organization (specify) <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER Group Exemption Number (GEN) if any			
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country
10 Reason for applying (check only one box)			
<input type="checkbox"/> Started new business (specify type)			
<input type="checkbox"/> Banking purpose (specify purpose)			
<input type="checkbox"/> Changed type of organization (specify new type)			
<input type="checkbox"/> Purchased going business			
<input type="checkbox"/> Hired employees (Check the box and see line 13.)			
<input type="checkbox"/> Created a trust (specify type)			
<input type="checkbox"/> Compliance with IRS withholding regulations			
<input type="checkbox"/> Created a pension plan (specify type)			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER			
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year DECEMBER	
13 Highest number of employees expected in the next 12 months (enter -0- if none).		14 Reserved for future use	
Agricultural		Household	
		0	
Other			
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)			
16 Check one box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker			
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. HCSR EMPLOYER			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes," write previous EIN here			
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name JARED ENDERS, SUNNY HUDSON		Designee's telephone number (include area code) (623) 792-6100
	Address and ZIP code 5416 E BASELINE RD STE 200, MESA, AZ 85206-4704		Designee's fax number (include area code) (480) 371-2241
Employer's Name Here	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Employer Sign Here	Name and title (type or print clearly) HCSR EMPLOYER		Applicant's fax number (include area code)
Signature		Date	

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-13, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	complete lines 1-18 (as applicable).
purchased a going business ³	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust ⁴	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

² However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously assigned EIN.



**NC MCO/Innovations Waiver
Employer-Authorized Representative/Acumen Agreement Form**

This Agreement is between Acumen Fiscal Agent
and the Employer as stated below.

General understanding and conditions of the Individual & Family Directed Services (IFDS) Option:

- Participation in this Individual & Family Directed Services (IFDS) Option is a decision made after consultation with the Care Coordinator and Community Navigator.
- I have received from the Care Coordinator and Community Navigator any/all program related information about the service delivery options and the rules and regulations regarding participation in the IFDS. I understand it is my responsibility as the Employer of Record (EOR) to abide by all the rules and regulations of this program.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent, the State of North Carolina or Vaya Health.
 - I understand that as the employer of record I am responsible to comply with paying all of my employees in accordance with the Department of Labor Regulations including the Fair Labor Standards Act and the Final Rule effective December 1, 2016. Furthermore, I understand that this employer responsibility may extend beyond what the program funds may pay my employee and I accept full responsibility for all debts owed. This includes overtime and any hours that are above what is authorized in the Individualized Support Plan (ISP) and/or within program rules. (Federal link: https://www.dol.gov/whd/homecare/homecare_guide.pdf) (State link: <https://www.labor.nc.gov/>)
- I understand that Acumen is only authorized to represent me in processing payments as it relates to this IFDS Option. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined in the Individualized Support Plan.
- I understand it is my responsibility to be aware of any remaining balances and schedule provider(s)/employee(s) and/or request program payments within those available units and funds.
- I understand that if I cause work to happen above and beyond what is authorized in the Individualized Support Plan, I, as the employer, will be personally responsible for those expenses.
- I understand it is my responsibility to hire and train only qualified providers/employees, as defined by the IFDS Option, to provide services. This includes hiring employees at least 18 years of age.
- I understand Acumen will provide me with enrollment materials and guidance on the requirements to complete each form. It is ultimately my responsibility as the employer to ensure all forms that my employee and/or I complete are correct within required guidelines.
- I will not allow any new provider(s)/employee(s) to begin performing work until Acumen has notified me that provider(s)/employee(s) are active in their system (Good to Go).
- I understand that if the program requires my current employee(s) (job applicant) and future applicants to pass a background check I will ensure all investigation reports are kept confidential, will not be shared, and will be disposed of properly given that they include sensitive data (e.g., criminal history) and personally identifiable information (e.g., name, DOB, SSN).
- I understand that I must follow the Fair Credit Reporting Act (FCRA) requirements related to background check investigations.
- I understand it is my responsibility to review and approve all time submissions prior to submitting them to Acumen to ensure accuracy and confirm they are authorized for processing.
- I understand that, on occasion, I may receive automated (general announcement) communication from Acumen regarding important program and/or payroll information.
- I understand it is my responsibility to notify the Care Coordinator immediately of any significant changes in circumstances that may affect the participant's Individualized Support Plan and/or safety.
- I understand it is my responsibility to notify Acumen immediately of any changes that effect eligibility for IFDS. I understand I may be responsible for payment of any work performed during the loss of eligibility.
- I understand that Acumen will provide a Workers' Compensation poster for use if my employee is injured on the job. I understand this poster must be displayed in an area of the home where it can be easily viewed and read by my employee during the work day.



- I understand that I may face penalties and/or fines if I fail to post the Workers' Compensation poster. I, as the employer, will be personally responsible for paying these penalties and/or fines.
- I understand all requests for payment must be submitted through Acumen's online time entry system which requires password-protected employer approval. I understand that Acumen will not process a payment request without proper employer approval.
- I understand my employee(s) must be paid time and one half for all hours worked over 40 in a work week. A work week is from Sunday to Saturday.
- I have read and understand the below grievance procedure for disputes between myself and Acumen.
 - Acumen's customer service is the first tier for issue resolution.
 - If the grievance is not resolved, you may request to speak to the Customer Service Manager.
 - If the grievance is still not resolved, you may request to speak with the Program Manager.
 - If the grievance is still not resolved, you may contact the Acumen President's Hotline at (888) 530-7473.
- I attest that I will submit and/or approve all payment requests in accordance with the Program regulations. I understand that payment and satisfaction of my claims 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. Any collection costs or legal fees will be my responsibility to pay.
- I hereby authorize Acumen to electronically send me information (e.g. email) including but not limited to account statement reports. I understand that I have the ability to opt-out of electronic communication upon request, and can receive this through U.S. Mail service. To opt-out of receiving electronic communication, contact Acumen's Customer Service department at (866) 811-3099.

My signature below confirms my understanding and agreement to abide by the terms and conditions as stated above.

Name of Participant: _____

Name of Community Navigator: _____

Phone: _____ Email Address: _____

Name of Employer/Authorized Rep (if different): _____

Phone: _____ Email Address: _____

The phone # and email address provided will be added into the participant's account as the primary phone # and email address.

Participant or Employer/Authorized Rep Signature

Date

GEN-58

Power of Attorney and Declaration of Representative

North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005
Fax: 919-715-1786

Part 1. Power of Attorney (Please type or print.)

1 Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 7.)

Taxpayer name(s) and address 	Social security number(s) 	Fed Employer ID Number
	 	Daytime telephone number

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part 2.)

Name and address JARED ENDERS, CPA 5416 E BASELINE RD STE 200 MESA, AZ 85206-4704	Telephone No. (623) 792-6100 Fax No. (480) 371-2241
Name and address SUNNY HUDSON 5416 E BASELINE RD STE 200 MESA, AZ 85206-4704	Telephone No. (623) 792-6100 Fax No. (480) 371-2241
Name and address ALFRED GARCIA 5416 E BASELINE RD STE 200 MESA, AZ 85206-4704	Telephone No. (623) 792-6100 Fax No. (480) 371-2241

to represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:

3 Tax Matters You may list any tax years or periods that have already ended as of the date you sign the power of attorney. You may include future tax years or periods that end no later than 3 years after the date the power of attorney is received by the Department of Revenue.

Type of Tax (Individual, Corporate, Sales, etc.)	Year(s) or Period(s)
WITHHOLDING TAX	JANUARY 1, 2023 THROUGH DECEMBER 31, 2025

4 Acts Authorized. - The representatives are authorized to receive and inspect confidential tax information, which may include federal tax information, and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

The authority to substitute another representative or to delegate authority

- 5 e-Business Center Account** - Your tax representative can create an e-Business Center account with the Department of Revenue to perform online services on behalf of your business. The online services offered through the e-Business Center include filing a return and paying tax for certain business tax types, viewing online tax history, and managing tax payment information. Please visit the Department's website at www.ncdor.gov for a list of the online services for businesses that require login to the e-Business Center.

PLEASE CHECK THIS BOX IF YOUR REPRESENTATIVE WILL CREATE AN e-BUSINESS CENTER ACCOUNT TO PERFORM ONLINE SERVICES ON YOUR BEHALF ☐

- 6 Retention/Revocation of Prior Power(s) of Attorney.** - The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here..... ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of Taxpayer(s).** - If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

----- Signature	----- Date	----- DOMESTIC EMPLOYER Title (if applicable)
----- Print Name		
----- Signature	----- Date	----- Title (if applicable)
----- Print Name		

Part 2. Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Other (explain) - IRC § 3504 FISCAL/EMPLOYER AGENT acting as a payroll service provider

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation - Insert above letter (a-g)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
b	AZ		
g	Payroll Service Provider		
g	Payroll Service Provider		

**NORTH CAROLINA DEPARTMENT OF COMMERCE
DIVISION OF EMPLOYMENT SECURITY
POST OFFICE BOX 26504
RALEIGH, NC 27611-6504**

**POWER OF ATTORNEY
AND
DECLARATION OF REPRESENTATIVE**

EMPLOYER NAME (Exactly as shown on Division of Employment Security records)

FEDERAL EMPLOYER IDENTIFICATION NUMBER

STATE UNEMPLOYMENT TAX ACCOUNT NUMBER

Acumen Fiscal Agent, LLC - 018090

REPRESENTATIVE NAME

The above representative is appointed to represent the above-referenced employer in all matters pertaining to contributions (tax) and benefits (claims). An agent appointed pursuant to this Power of Attorney and Declaration of Representative may:

1. Complete and submit documents for filing employers' tax and wage reports;
2. Complete and submit documents regarding an employer's tax rate, contributions, and direct reimbursements;
3. Respond to benefit claims documents, including responding to requests for information about a claimant's separation or status;
4. Engage in discussions with representatives of the Division of Employment Security regarding the actions listed above; or
5. Accept or receive correspondence sent by DES regarding claims for benefits or an employer's contributions.
6. The undersigned employer acknowledges that the agent appointed pursuant to this Power of Attorney and Declaration of Representative is not authorized to represent the employer in hearings or to enter appeals except as authorized by N.C. Gen. Stat. § 96-17(b), and 04 N.C. Admin. Code 24A .0109 and 04 N.C. Admin. Code 24A .0110.
7. The undersigned employer further acknowledges that its mailing address for tax matters will remain unchanged, unless the employer submits a change of address in accordance with 04 N.C. Admin. Code 24A .0102.

(X) Link this employer to Claims Remitter No. 018352.

(X) Add the representative's address as a special claims address to this employer.

Acumen Fiscal Agent, LLC

Representative Name

5416 E Baseline Rd., Suite 200

Address

Mesa, AZ 85206

City, State, Zip

This Power of Attorney and Declaration of Representative shall become effective on the _____ day of _____, _____, and shall remain in effect until revoked by the employer, the representative, or the Division of Employment Security.

(SEAL)

AUTHORIZING SIGNATURE
(must be the proprietor, a general partner or duly elected corporate officer)

TITLE

TYPED OR PRINTED NAME

SUBSCRIBED AND SWORN to before me on this ____ day of _____, _____.

NOTARY PUBLIC

(Notary Seal)

My Commission expires _____, _____.

Acumen Fiscal Agent, LLC

REPRESENTATIVE NAME

Acumen Fiscal Agent, LLC

TYPED OR PRINTED NAME

Tax Specialist

TITLE



Worker's Compensation Claim Reporting Guidelines for Employees

If there has been a workplace injury or accident, please take the following action:

- If the injury or accident is of a serious nature, seek medical attention immediately.
- Employees must report the injury immediately to their employer.
- Employers must report the injury as soon as possible even if it is a weekend or holiday to the Acumen Workers' Compensation Department.
- To report to Acumen, call 866-472-2297. If you get voicemail when you call, leave a message with your name, call back number, state you are located in, a brief description of the incident and if the injury is of a serious nature (including hospitalization (not ER room & home release), immediate surgery status, critical care or death) .
- Messages of injuries of a serious nature will be returned even on a weekend or holiday. All other messages will be returned the following business day.

Timely reporting of any injury that goes beyond First Aid treatment to Acumen's Workers' Compensation Department is important. When reporting, be prepared with the following information:

- Time & place the incident occurred as well as how it occurred.
- Explain in as much detail as possible what happened to cause the injury.
- Take pictures of the area where the incident occurred, if you are able to do so, and any other photos you are able to obtain that may be helpful to the claim.

Contact Acumen's Workers' Compensation Administrator. Direct line is 866-472-2297.