



**Acumen Fiscal Agent**

**Acumen Fiscal Agent Online Enrollment  
Frequently Asked Questions (FAQs):  
*Employer Enrollment Forms***

Below you will find a brief summary and FAQs about each of the forms required in order to establish you as an employer and Acumen Fiscal Agent as a subagent.

**Self-Directed Services Informed Consent**

This form is confirmation that Acumen Fiscal Agent will be appointed as the liaison between the Employer of Record, the IRS, Oklahoma Tax Commission, and the Oklahoma Employment Security Commission. Acumen Fiscal Agent has been appointed as a subagent by the Oklahoma Department of Human Services.

**Q: What do I need to fill out?**

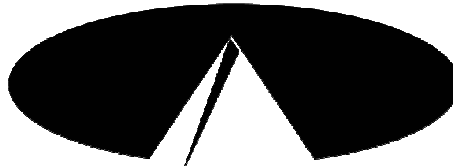
**A:** Your signature is needed at the top of the first column where it says *Employer Signature (Service Recipient or Representative)*.

**Q: Do I need to fill in the *Existing Federal Employer Identification Number* field?**

**A:** This does not need to be filled in. If you have an existing number this will need to be communicated to Acumen Fiscal Agent along with any documentation provided from the IRS when this number was assigned to you.

**Q: What if I am the Employer but cannot sign?**

**A:** We will accept any written mark (such as an “X”), however you will need a witness to be present when you sign. Please have witness sign on witness signature line.



# Acumen Fiscal Agent

## Self-Directed Services Informed Consent

The Oklahoma Department of Human Services has received authority from the Internal Revenue Service (IRS), the Oklahoma Tax Commission (OTC) and the Oklahoma Employment Security Commission (OESC) to make deposits and file payroll tax liabilities on your behalf. The Oklahoma Department of Human Services has appointed a subagent, Acumen Fiscal Agent, LLC (Acumen), to serve as the Fiscal Agent. Acumen will administer all payroll and tax reporting. There will be no need for contact or correspondence between you and the IRS, OTC and OESC regarding these matters. The only detailed information these entities will require of you is the employee information necessary for W-2 tax forms, which you will provide to Acumen. All other information for IRS, OTC and OESC purposes will be managed by Acumen on your behalf.

In order to authorize this appointment, please sign, date, and complete the appropriate blanks below. This will appoint the Oklahoma Department of Human Services as your collection agent for employment taxes for the Oklahoma Self-Directed Services Waiver Program.

In technical terms, your appointment will grant the Oklahoma Department of Human Services authority to act as your agent for activities required under Internal Revenue Code Section 3504 and Revenue Procedure 80-4 for taxes required under Internal Revenue Code Section 3301. Furthermore, you are appointing the Oklahoma Department of Human Services to act as your agent for the Oklahoma Tax Commission and for the Oklahoma Employment Security Commission. You understand that an additional Power of Attorney form for the Oklahoma Employment Security Commission will need to be completed. The Oklahoma Department of Human Services has appointed Acumen to serve as its subagent. You are also authorizing Acumen to file form SS-4 on your behalf to obtain an Employer Identification Number (EIN), if you do not already have one, and that the IRS will mail EIN information to Acumen once obtained.

Applicable Self-Directed Program:  IHSW – Children SD or  IHSW – Adults SD



_____	10/14/2011
Employer Signature (Service Recipient or Representative)	Date
JOHN SMITH	123-45-6789
Employer Printed Name	Employer Social Security Number
987 E EUCLID AVENUE	_____
Employer Physical Address	Employer Mailing Address (if different)
PHOENIX, AZ 85040	_____
City, State, Zip Code	City, State, Zip Code
480-596-5846	JSMITH123@YAHOO.COM
Employer Telephone Number	Employer E-mail Address
_____	652238146
Existing Federal Employer Identification Number	Service Recipient Identification Number
MARY JONES	10/14/1970
Service Recipient (if other than Employer)	Service Recipient Date of Birth
KAY ANDERSON	789-233-3333
Case Manager Name	Case Manager Telephone Number
_____	_____
*Witness Signature	*Witness Printed Name

\*Only need if Employer signs with an "X"

OK IHSW-SD Revised 9/2010



**Acumen Fiscal Agent**

**Self Directed Services Agreement Form**

This form is an agreement between the Oklahoma Department of Human Services Developmental Disabilities Services Division and the Service Recipient. It is authorizing the employer to assist with participation in the program. This form describes the funding, compliance, and liability along with an overview of the whole Self Directed Option. This form should be reviewed with your case manager.

**Q: What do I need to fill out?**

**A:** We will need the employer’s signature under “Participant (Service Recipient/Representative)” on page 6.

We will also need your case manager to sign and date under the “Oklahoma Department of Human Services section.”



**Acumen Fiscal Agent**

**SEVERABILITY CLAUSE:** The declaration by any court or other binding adjudicative body that any provision of this Agreement is illegal or void shall not affect the legality or enforceability of any other provision of this Agreement unless such provisions are mutually dependent.

**As Participant, my signature acknowledges that I have read, understand, and agree to the terms of this Agreement including all of the rights and responsibilities outlined in the Agreement. I understand that the failure to abide by any of the terms of this Agreement may result in my loss of the privilege to assist a Service Recipient in participating in the OKDHS Division Self Directed Services program.**

**As Participant, my signature also acknowledges that the Division does not endorse or recommend any SDS-HTS/Employee to be hired or to provide services under this Agreement. There are inherent risks involved in failing to require SDS-HTS/Employees to undergo background screenings and training on numerous health and safety issues. Understanding and acknowledging those risks, the Participant accepts all liability for harm which results from any action or inaction taken pursuant to this Agreement with regard to SDS-HTS/Employee screenings, tests, and training.**

**In consideration of these promises and representations, and IN WITNESS WHEREOF, the parties have executed this Agreement as of the effective date set forth above.**

**PARTICIPANT (Service Recipient/Representative)**

**JOHN SMITH**

Type or print name



Signature

Date: 10/14/2011

**OKLAHOMA DEPARTMENT OF HUMAN SERVICES**



Representative of OKDHS/DDSD

Date: \_\_\_\_\_





**Acumen Fiscal Agent**

**Form 8821**

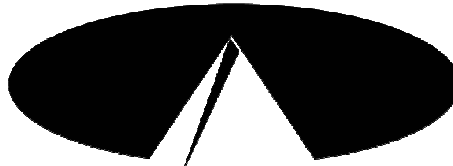
The purpose of the *Form 8821* is to allow Acumen Fiscal Agent to speak to the IRS on behalf of the appointed employer on issues related to their employer taxes. This form does NOT give Acumen Fiscal Agent permission to speak to the IRS for personal income tax issues.

**Q: What do I need to fill out?**

**A:** Your signature and date is needed at the bottom of page 1 in the left corner.

**Q: Do I have tax liability?**

**A:** Yes as an employer you do have a tax liability. As your fiscal agent, Acumen is responsible for filing employer taxes and ensuring payments are made to the appropriate agencies on your behalf.



# Acumen Fiscal Agent

Form **8821**

(Rev. October 2011)

Department of the Treasury  
Internal Revenue Service

## Tax Information Authorization

- ▶ Do not sign this form unless all applicable lines have been completed.
- ▶ Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.

OMB No. 1545-1165

For IRS Use Only

Received by: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 Function: \_\_\_\_\_  
 Date: \_\_\_\_\_

### 1 Taxpayer information.

Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)		Taxpayer identification number	
		Daytime telephone number	Plan number (if applicable)

### 2 Appointee.

If you wish to name more than one appointee, attach a list to this form.

Name and address <b>Acumen Fiscal Agent, LLC</b> <b>4542 E Inverness Ave. Suite 210</b> <b>Mesa, AZ 85206</b>	CAF No. <b>0305-91435R</b> PTIN _____ Telephone No. <b>480-295-3300</b> Fax No. <b>480-371-2241</b> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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### 3 Tax matters.

The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
Employment, Income Tax W/H	941,940	2009-2015	Tax Liability & EIN Verify

### 4 Specific use not recorded on Centralized Authorization File (CAF).

If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6 . . . ▶

### 5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):

- a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . ▶
- Note.** Appointees will no longer receive forms, publications and other related materials with the notices.
- b** If you do not want any copies of notices or communications sent to your appointee, check this box . . . ▶

### 6 Retention/revocation of tax information authorizations.

This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box . . . ▶

### 7 Signature of taxpayer(s).

If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

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

▶ DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____	Date _____	Signature _____	Date _____
Print Name _____	Title (if applicable) _____	Print Name _____	Title (if applicable) _____
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature	



## Acumen Fiscal Agent

### Form SS-4

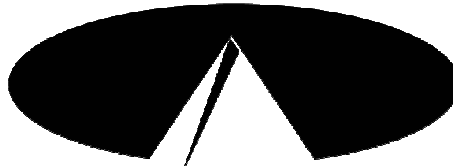
The purpose of *Form SS-4* is to obtain a Federal Employer Identification Number (FEIN) for the designated employer. Acumen Fiscal Agent must obtain this number in order to file employer taxes.

**Q: What do I need to fill out?**

**A:** We will need your signature, date and your fax number (if available) written in at the bottom of page 1.

**Q: Should I fill in my mailing address on 4a & 4b?**

**A:** Do NOT fill out your address on letter 4a and 4b.



# Acumen Fiscal Agent

Per IRM: 21.7.13.5.14

Form **SS-4**

(Rev. January 2010)

Department of the Treasury  
Internal Revenue Service

## 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.

OMB No. 1545-0003

EIN

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested <b>HHCSR</b>	
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box) <b>4542 E Inverness Ave. Ste 210</b>	<b>5a</b> Street address (if different) (Do not enter a P.O. box.)
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions) <b>Mesa, AZ 85206</b>	<b>5b</b> City, state, and ZIP code (if foreign, see instructions)
	<b>6</b> County and state where principal business is located	
	<b>7a</b> Name of responsible party	<b>7b</b> SSN, ITIN, or EIN
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>8b</b> If 8a is "Yes," enter the number of LLC members <b>0</b>	
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9a</b> 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"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input checked="" type="checkbox"/> Other (specify) ▶ <b>HHCSR</b>		
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Group Exemption Number (GEN) if any ▶ _____		
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
<b>10</b> 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"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) _____ <input type="checkbox"/> Compliance with IRS withholding regulations _____ <input checked="" type="checkbox"/> Other (specify) ▶ <b>HHCSR</b>		
<b>11</b> Date business started or acquired (month, day, year). See instructions.	<b>12</b> Closing month of accounting year <b>December</b>	
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		
Agricultural <b>0</b>	Household <b>0</b>	Other <b>0</b>
<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<b>15</b> 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) . . . . . ▶		
<b>16</b> 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) <b>HHCSR</b>		
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <b>HHCSR</b>		
<b>18</b> Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶		
<b>Third Party Designee</b>	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 <b>Rebecca Forestell/Candice Peterson</b>	Designee's telephone number (include area code) ( <b>480</b> ) <b>347-1418</b>
	Address and ZIP code <b>4542 E Inverness Ave. Ste 210 Mesa, AZ 85206</b>	Designee's fax number (include area code) ( <b>480</b> ) <b>371-2241</b>
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)
Name and title (type or print clearly) ▶ <b>HHCSR</b>		( )
Signature ▶		Applicant's fax number (include area code)
Date ▶		( )

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 1-2010)





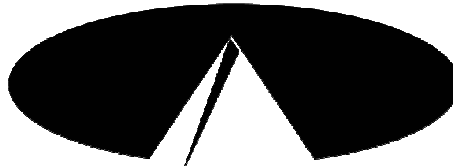
**Acumen Fiscal Agent**

**Oklahoma Employment Security Commission**  
**Power of Attorney:**

This form is a Power of Attorney and gives authorization to Acumen Fiscal Agent to receive information, file your State withholding and Unemployment Insurance Tax and ask questions regarding your account with the State of Oklahoma for this program.

**Q: What do I need to fill out?**

**A:** We will need your signature and date after the explanation of the form. **Please do not sign until you are in the presence of a notary public. This form must be notarized.** You will need to mail the original to Acumen Fiscal Agent.



# Acumen Fiscal Agent

OES-190T (Rev. 4-07)

## OKLAHOMA EMPLOYMENT SECURITY COMMISSION POWER OF ATTORNEY – TAX

I, JOHN SMITH, am the owner or officer with authority to contract for  
\_\_\_\_\_  
Oklahoma Account # \_\_\_\_\_, Federal ID # \_\_\_\_\_

I hereby appoint:

Name: Acumen Fiscal Agent, LLC  
Address: 4542 E Inverness Ave, Suite 210  
City, State, and Zip: Mesa, Arizona 85206  
Telephone No.: 877-364-2835  
Fax No.: 877-364-2837

If you have this information, please fill it in here. If you do not have this information, please leave blank

As attorney-in-fact to represent the above-named taxpayer before the Oklahoma Employment Security Commission with respect to all unemployment insurance tax matters and issues arising pursuant to Article III of the Employment Security Act of 1980. This Power of Attorney shall be effective immediately and shall remain in effect until the Oklahoma Employment Security Commission receives notice of its revocation. A notice of a revocation of a Power of Attorney or a notice of change of address must be in a separate writing and mailed to the Oklahoma Employment Security Commission at P.O. Box 52003, Oklahoma City, OK 73152-2003. The attorney-in-fact is authorized to receive all confidential information pertaining to the taxpayer's unemployment insurance tax account. This Power of Attorney removes all earlier Powers of Attorney previously granted by the taxpayer for unemployment insurance tax purposes.

\_\_\_\_\_  
Date  
\_\_\_\_\_  
Signature  
JOHN SMITH  
\_\_\_\_\_  
Printed Name  
HOUSEHOLD EMPLOYER  
\_\_\_\_\_  
Title

### ACKNOWLEDGMENT

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ ) SS.

Before me, the undersigned, a notary public in and for this county and state, personally appeared \_\_\_\_\_ and acknowledged to me that he/she executed the above instrument in his/her official capacity as the free and voluntary act and deed of himself/herself and the taxpayer.

In witness of this fact, I signed this document and affixed my official seal on \_\_\_\_\_, \_\_\_\_\_.

Official Seal with Commission Number  
And Expiration Date:

\_\_\_\_\_  
Notary Public



0190