



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](http://www.acumenfiscalagent.com)

SEND COMPLETED PACKET TO:  
[ncmcoagents@acumen2.net](mailto:ncmcoagents@acumen2.net)



## 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 Fiscal Employer Agents 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 Fiscal/Employer Agent (F/EA). 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 Fiscal Employer Agent. 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"/> Application for Employer Identification Number – IRS Form SS-4<br>Fill out numbers 1, 5a, 5b, 6, 7a, 7b, and sign  | Date Sent _____ |
| <input type="checkbox"/> Employer Agreement Form  | Date Sent _____ |
| <input type="checkbox"/> Financial Support Services Agreement- Cardinal Only  | 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*<br>*This form must be notarized.<br>*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 _____ |

### Fax or Mail Information to Acumen

Fax: (855) 264-3292  
Acumen  
5416 E. Baseline Road, Suite 200  
Mesa, AZ 85206  
Toll Free: (866) 811-3099  
[www.acumenfiscalagent.com](http://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](http://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](http://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](http://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.

## **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 [customerservice@acumenfiscalagent.com](mailto:customerservice@acumenfiscalagent.com) 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.



# 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.

**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):		<b>Care Coordinator</b>	
County of Residence:		Name:	
Phone Number:		E-mail Address:	
E-mail Address:		Phone Number:	

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**

Date / /

Print your name here

Print your title here HCSR EMPLOYER

Best daytime phone

**Now give this form to the agent to complete.**

# 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](http://www.irs.gov/FormSS4) for instructions and the latest information.

EIN

Employer's Name Here

Type or print clearly.  
Employer's County & State Here

Employer's Name Here

Employer's Street Address Here

Employer's City, St, Zip Here

Employer's SSN Here

Telephone number required

Employer's Name Here

Employer Sign Here

Employer's Date Here

<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested		
<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) 5416 E BASELINE RD STE 200	<b>5a</b> Street address (if different) (Don't enter a P.O. box.)	
<b>4b</b> City, state, and ZIP code (if foreign, see instructions) MESA AZ 85206-4704	<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>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). <b>Caution:</b> 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) <b>HCSR EMPLOYER</b> 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"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business _____ <input checked="" type="checkbox"/> Other (specify) <b>HCSR EMPLOYER</b> <input type="checkbox"/> Created a trust (specify type) _____ <input type="checkbox"/> Created a pension plan (specify type) _____		
<b>11</b> Date business started or acquired (month, day, year). See instructions.		<b>12</b> Closing month of accounting year DECEMBER
<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	Household	Other
<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 will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't 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). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)		
<b>16</b> Check <b>one</b> 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>HCSR EMPLOYER</b>		
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <b>HCSR EMPLOYER</b>		
<b>18</b> 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		

<b>Third Party Designee</b>	Complete this section <b>only</b> 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>ALMA STEWART, SUNNY HUDSON</b>	Designee's telephone number (include area code) <b>(623) 792-6100</b>
	Address and ZIP code <b>5416 E BASELINE RD STE 200, MESA AZ 85206-4704</b>	Designee's fax number (include area code) <b>(480) 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>HCSR EMPLOYER</b>	Applicant's fax number (include area code)	
Signature	Date	Employer's Date Here

See below to determine whether you need an EIN. However, for further information on applying for an EIN, including how to submit an EIN application, see the separate instructions at [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4).

## 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.<sup>1</sup> 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), 10-14, 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) <sup>2</sup>	complete lines 1-18 (as applicable).
purchased a going business <sup>3</sup>	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 <sup>4</sup>	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator <sup>5</sup>	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 <sup>6</sup>	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 <sup>7</sup>	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 <sup>8</sup> , 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 <sup>9</sup>	complete lines 1-18 (as applicable).

<sup>1</sup> 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.

<sup>2</sup> 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).

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

<sup>4</sup> 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.

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

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

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

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

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



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

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

### **Overview and Conditions of the Individual & Family Directed Services (IFDS)**

\_\_\_\_ Participation in this Individual & Family Directed Services (IFDS) Option is a decision made after training and consultation with the Tailored Care Manager.

\_\_\_\_ I have received from the Tailored Care Manager any/all program related information about the service delivery options and the rules and regulations regarding participation in the IFDS.

### **Financial Supports Agency Overview**

Financial Support Services (FSS) is the umbrella service for the continuum of supports offered to NC Innovations individuals who elect the Individual and Family Directed Services Option, Employer of Record Model. Financial Support Services are provided to assure that funds for self-directed services are managed and distributed as intended.

### **Financial Support Services Responsibilities**

\_\_\_\_ I understand my Financial Services Agency (FSA/FSSA) facilitates the employment of support staff by the Employer as follows:

1. Filing claims for self-directed services.
2. Processing payment of payroll to employees hired to provide services.
3. Deducting all required federal, state, and local taxes, including unemployment tax, prior to issuing paychecks to employees.
4. Ordering employment-related supplies and paying invoices for other expenses such as training of employees.
5. Maintaining reporting of the individual's accrued funds.
6. Tracking and monitoring individual budget expenditures.
7. Providing monthly account statements as required, to the individual/ employer/family, detailing expenditures of services and funds.
8. Submitting and reviewing criminal background checks, driver's license checks, and health care registry checks on Employer of Record staff as requested.
9. Facilitating Workers Compensation Coverage on behalf of the Employer of Record for their staff.
10. Serving as the Internal Revenue approved Fiscal Employer Agent.



## **Acknowledgement of Employer of Record Responsibilities**

\_\_\_\_\_ It is my responsibility as the Employer/Authorized Representative (Employer) to abide by all the rules and regulations of this program.

\_\_\_\_\_ That I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent, the State of North Carolina or the Tailored Care Plan.

\_\_\_\_\_ 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.

\_\_\_\_\_ As the employer my 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](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 with 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 staff, as defined by the IFDS Option, to provide services. This includes hiring employees over the age of 18, with a high school diploma or GED.

\_\_\_\_\_ 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 staff to begin performing work until Acumen has notified me that staff are active in their system (Good to Go).

\_\_\_\_\_ I understand that if the program requires my future applicants to pass a background and motor vehicle driving check for employee(s) providing transportation.

\_\_\_\_\_ I understand that I must follow the Fair Credit Reporting Act (FCRA) requirements related to background check investigations.

\_\_\_\_\_ 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 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 as it relates only and specifically to the IFDS.

\_\_\_\_ I understand it is my responsibility to notify the Tailored Care Manager 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 affect 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 workday.

\_\_\_\_ I understand all requests for payment must be submitted through the appropriate Acumen online time entry system. This system requires password-protected employer approval and 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. The work week is from Sunday to Saturday.

### **Grievance Procedures**

\_\_\_\_ I have read and understand the below grievance procedure below for disputes between myself and Acumen.

- Acumen's customer service is the first tier for issue resolution at (866) 811-3099.
- If the grievance is not resolved, you may request to speak to the Customer Service Lead.
- If the grievance is not resolved, you may request to speak to the NC Team Supervisor.
- If the grievance is still not resolved, you may request to speak with the NC Executive Director.
- If the grievance is related to the Program Supervisory and Executive Staff, you may request to speak with the Acumen Quality Services Department.
- If the grievance is still not resolved, you may contact the Acumen President's Hotline at (888) 530-7473.
- Unresolved grievances, complaints or concerns may be referred to the Tailored Care Plan directly.

### **Employer Agreements**

\_\_\_\_ I attest that I will submit and/or approve all payment requests in accordance with the Innovations Waiver 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 understand I may receive documents and information from NC Department of Commerce, Employment Security Division. I will forward this information on to Acumen when received.

\_\_\_\_ 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 Employer: \_\_\_\_\_

EOR Representative (if applicable): \_\_\_\_\_

Employer Phone: \_\_\_\_\_

Employer Email Address: \_\_\_\_\_

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

\_\_\_\_\_  
*Employer Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*EOR Representative Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Acumen Representative Signature*

\_\_\_\_\_  
*Date*

# GEN-58 Power of Attorney and Declaration of Representative

*DOR Use Only*

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

ID Type *(Specify one)*  
SSN *(Social Security Number)* or  
FEIN *(Fed Employer ID Number)*

ID Type      Primary Identification Number  
SSN

ID Type      Spouse Identification Number

ID Type      Business Identification Number

Daytime Phone Number *(Include area code)*

State      Zip Code

**1 Taxpayer Information**

Individual's First Name      M.I.      Individual's Last Name

Spouse's First Name      M.I.      Spouse's Last Name

Entity Legal Name

Mailing Address

City

Email Address

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.)*

First Name	Last Name	Phone Number
ALMA	STEWART	(623) 792-6100
Mailing Address		
5416 E BASELINE RD STE 200		
City	State	Zip Code
MESA	AZ	85206
Email Address	<input type="checkbox"/> Check to receive available notice copies.	
TAX-NC@ACUMEN2.NET		

First Name	Last Name	Phone Number
SUNNY	HUDSON	(623) 792-6100
Mailing Address		
5416 E BASELINE RD STE 200		
City	State	Zip Code
MESA	AZ	85206
Email Address	<input type="checkbox"/> Check to receive available notice copies.	
TAX-NC@ACUMEN2.NET		

First Name	Last Name	Phone Number
DANIEL	HICKS	(623) 792-6100
Mailing Address		
5416 E BASELINE RD STE 200		
City	State	Zip Code
MESA	AZ	85206
Email Address	<input checked="" type="checkbox"/> Check to receive available notice copies.	
TAX-NC@ACUMEN2.NET		

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 three years from December 31 of the year the power of attorney is filed with the Department.

Type of Tax	Begin Tax Period	End Tax Period
WITHHOLDING	01-01-25	12-31-27

**4 Acts Authorized.** - The representative(s) 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.

Check to make any specific additions or deletions from the acts authorized.

If checked, you must list them below.

**5 Signature of Taxpayer(s).** - If you request joint representation for you and a spouse related to a joint return, both spouses must sign the form. If you request representation for just you, your spouse is not required to sign. 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.**

DOMESTIC EMPLOYER

Signature	Date	Title (if applicable)
Print Name		
Signature (if applicable)	Date	Title (if applicable)
Print Name		

**Part 2. Declaration of Representative (To be completed by 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) - 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 (e.g. State) or Enrollment Card No.	Signature	Date
E	FULL TIME E		
G	PAYROLL SER		
G	PAYROLL SER		

**Upload:** Scan and upload completed Form GEN-58 at [ncdor.gov/poa](http://ncdor.gov/poa)  
**Mail to:** North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005  
**Fax:** 919-715-1786

**POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE**

**Part 1. Employer's Information. Must sign and date this form on page 2**

EMPLOYER'S NAME AND ADDRESS <i>(Exactly as shown on the Division of Employment Security Records)</i>  _____ _____ _____ _____	EMPLOYER DES IDENTIFICATION NUMBER  _____
	EMPLOYER FEDERAL IDENTIFICATION NUMBER  - _____

**Part 2. Agent**

AGENT NAME ACUMEN FISCAL AGENT  ADDRESS 5416 E BASELINE RD STE 200 MESA, AZ 85206	AGENT DES IDENTIFICATON NUMBER  _____  AGENT FEDERAL IDENTIFICATION NUMBER  _____
EMAIL ADDRESS TAX-NC@ACUMEN2.NET	PHONE NUMBER (623) 792-6100  FAX NUMBER (optional) (480) 371-2241

The above agent is appointed to represent the above-referenced employer in any of the matters pertaining to contributions (tax) and/or benefits (claims) as listed below. The agent appointed pursuant to this Power of Attorney and Declaration is authorized to:

**MAINTENANCE:**

- Authorize maintenance of and changes to an employer's DES online account, including, but not limited to, contact details, ownership information, address (physical and mailing), FEIN, name change, reporting successorship, request change in reporting method and/or request seasonal designation, and inactivate/reactivate account.

**TAX:**

- Complete and submit documents for filing employer's tax and wage report;
- Complete and submit documents regarding an employer's tax rate, contributions and direct reimbursements; and/or
- Accept and receive correspondence sent by DES on an employer's tax contributions.

**CLAIMS:**

- Accept and receive correspondence sent by DES regarding claims for benefits, or respond to benefit claim documents, including responding to requests for information about a claimant's separation status.

The undersigned employer acknowledges that the agent appointed pursuant to this Power of Attorney and Declaration of Representative is not authorized to: (a) Represent the employer in hearings or (b) Enter appeals except as authorized by N.C. Gen. Stat. 96-17(b) and 04 N.C. Admin. Code 24A .0110(a) and (b). 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.

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**Part 3. Declaration of Representative**

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This Power of Attorney and Declaration of Representative shall become effective on \_\_\_\_\_ and shall remain in effect until terminated by the employer, the representative, or the Division of Employment Security. Authorizing any of the above-listed roles also authorizes the agent to engage in discussion with a representative of the Division of Employment Security regarding the selected role(s). On the effective date, this Power of Attorney and Declaration of Representative revokes any earlier power of attorney on file with the Division of Employment Security on the roles selected above.

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AUTHORIZED SIGNATURE

---

DATE SIGNED

---

TYPED OR PRINTED NAME

---

DOMESTIC EMPLOYER

---

TITLE

**The document must be signed by (a) the individual, if the employer is an individual; (b) the president, vice president, or other principal officer, if the employer is a corporation; (c) a partner, if the employer is a partnership or limited liability partnership; (d) a member, if the member is a limited liability company or professional limited liability company; (e) a responsible and duly authorized member or officer having knowledge of its affairs, if the member is a government entity, or other unincorporated organization; (f) the fiduciary, if the member is a trust or an estate, or (g) a person appointed by the employer pursuant to a power of attorney under Chapter 32C of the N.C. General Statutes.**



## Employee Background Check Payment Request Form

<b>Participant Name</b>	<b>Participant Acumen ID #</b>
<b>Employer Name</b> (if different than Participant)	<b>MCO Name:</b>

Service Date	Service Code	Employee Name	Option 1 or 2	Amount

### Background Check Service Codes

Alliance

- ESUP or T2025U2 (Prior Approval Required)

Partners

- ESUP or T2025U2 (Prior Approval Required) & ESUPBB-Basic Package or T2025U2BB (No Prior Approval for Ongoing Approved Supplies)

Trillium

- ESUP or T2025U2 (Prior Approval Required)

Vaya

- ESUPV-STARTUP (Prior Approval Required) & Vaya Fund Bonus

### Background Check Costs

Option 1 (Lived in NC at least 5 years)

In State Criminal Background:	\$24.00
HR Profile Skip Trace	\$3.00
HR Profile Admin fee	\$5.00
NC Driving Record:	\$12.75
Sex Abuse Registry:	Free
LEIE/OIG Exclusions:	Free
NC Healthcare Registry:	<u>Free</u>
<b>Total Costs:</b>	<b>\$44.75</b>

Option 2 (Lived Out of State in Last 5 years)

National Criminal Background:	\$62.00
HR Profile Skip Trace	\$3.00
HR Profile Admin fee	\$5.00
NC Driving Record:	\$12.75
Sex Abuse Registry:	Free
LEIE/OIG Exclusions:	Free
NC Healthcare Registry:	<u>Free</u>
<b>Total Costs:</b>	<b>\$82.75</b>

The EOR should check authorization balances on DCI before submitting requests to avoid delay in processing requests. For additional background check fees associated with your potential new hire, please call the NC Team for pricing. *(Reminder, a staff working under the Innovations Waiver must have a NC Drivers License within 30 days of beginning work)*

**An Acumen Employee Background Check Request form is required along with approval for payment by your Tailored Plan/MCO to process required employment checks. Failure to submit this form or get prior approval will hold up your staff's Good-To-Go date. Please refer to the rules of the MCO in which the participant receives their waiver services.**

**Return this form to Acumen by email to [ncmcoagents@acumen2.net](mailto:ncmcoagents@acumen2.net)**

\_\_\_\_\_  
Employer Signature  
Acumen Employee Background Checks Process & Form 6.24.2025

\_\_\_\_\_  
Date



## **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.