



PARTICIPANT/CONSUMER PACKET Step-by-Step Instructions

1. Informed Consent for Florida CDC+ Fiscal/Employer Agent (F/EA)

- Print participant/consumer's name.
- Leave Consumer ID number # area BLANK (APD will complete this for you).
- Participant/Consumer signs and dates the form on the signature line.
- Witness signs and dates form at the same time and the same date as the participant/consumer.
- Make a copy for your records.
- Give the original to your Consultant who will provide to the Area Office.

2. IRS Form 2678 – Employer/Payer Appointment of Agent

- ◆ Complete ONLY page 1.
 - Go to Part 1 of form section:
 - Check the box stating: "You want to **appoint** an agent for tax reporting, depositing and paying."
 - Go to Part 2 of form section:
 - Item #1 - Leave BLANK (Employer identification number EIN). APD will complete this for you after receiving the EIN from the IRS.
 - Item #2 - Print in capital letters the participant/consumer's complete name (Employer's or payer's name).
 - Item #3 - Leave BLANK (trade name).
 - Item #4 - Print in capital letters the consumer's mailing address (this must be a physical street address; a PO Box will not be accepted by the IRS).
 - Item #5 - Check the four (4) boxes **For ALL employees/payees** stating
 - ✓ Form 940, 940-PR (Employer's ANNUAL Federal Unemployment (FUTA) Tax Return
 - ✓ Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return
 - ✓ Form 945 (Annual Return of Withheld Federal Income Tax)
 - ✓ Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA taxes for you.
 - Consumer signs in box indicated by an X.
 - Print the participant/consumer's name in the (Print your name here) box.
 - If the participant/consumer signs with an X or a mark, then two (2) witnesses must sign and date form at the same time and the same date as the participant/consumer. Make the 2 witness lines under the consumer's signature, as follows:
- WITNESS #1: _____ Date: _____
- WITNESS #1 Printed Name: _____
- WITNESS #2: _____ Date: _____
- WITNESS #2 Printed Name: _____

- If the participant/consumer is a minor (under age 18), is age 18 or older and has a LEGAL GUARDIAN (appointed by the court), or is unable to sign, then Representative/Legal Guardian will sign and date the form.
- On the line below that states "Print Name," the Representative/Legal Guardian's name must be printed, with the word "for," followed by the Consumer's name and either the Consumer is a minor, has guardian, or unable to sign.
- For Consumers who fall into this category, **the IRS requires proof of the signor's authority to sign on behalf of the Consumer. This can include legal Powers of Attorney, Plenary Guardianship, Birth Certificates for parents signing for their child, etc.** If this is not received, your Form 2678 will be returned by the Internal Revenue Service.
- Print title "Household Employer" in the (Print your title here) box.
- Print the phone number in the (Best daytime phone) box.
- Enter the date signed.
- Make a copy for your records.
- Give the original to your Consultant who will provide to the Area Office.

3. IRS Form 8821 - Tax Information Authorization

- In Section 1 (Taxpayer information), print in capital letters the participant/consumer's
 - Complete name
 - Mailing address (this must be a physical street address, a PO Box will not be accepted by the IRS)
 - Social Security number
 - Daytime telephone number
 - Leave Employer identification and Plan Number(s) BLANK. APD will complete this for you after receiving the EIN from the IRS.
- Leave Section 2 BLANK
- For Section 3,
 - Box (a) in line 1, enter: Payroll Tax
 - Box (b) in line 1, enter: SS-4, 940, 940EZ, 941, 941(E)
 - Box (b) in line 2, enter: 843, W-2, W-2(e), W3, W3(e), W5
 - Box (b) in line 3, enter: 1096, 1099, 8822, 2678, 8655
 - Box (c) in lines 1, 2, and 3 enter: 4th Qtr 2012, 2013, 2014
 - Box (d) in line 1, enter: Tax Liability
- Check the box in Section 4.
- Leave Sections 5 – 6 BLANK.
- In Section 7, participant/consumer signs on first signature line.
- Enter the date signed.
- Leave second signature area on the right BLANK.
- Print the name of the participant/consumer below his or her signature.
 - If the participant/consumer signs with an X or a mark, then two (2) witnesses must sign and date form at the same time and the same date as the participant/consumer. Make the 2 witness lines under the consumer's signature, as follows:

WITNESS #1: _____ Date: _____

WITNESS #1 Printed Name: _____

WITNESS #2: _____ Date: _____

WITNESS #2 Printed Name: _____

- If the participant/consumer is a minor (under age 18), is age 18 or older and has a LEGAL GUARDIAN (appointed by the court), or is unable to sign, then Representative/Legal Guardian will sign and date the form.
- On the line below that states "Print Name," the Representative/Legal Guardian's name must be printed, with the word "for," followed by the Consumer's name and either the Consumer is a minor, has guardian, or unable to sign.
- For Consumers who fall into this category, **the IRS requires proof of the signor's authority to sign on behalf of the Consumer. This can include legal Powers of Attorney, Plenary Guardianship, Birth Certificates for parents signing for their child, etc.** If this is not received, your Form 8821 will be returned by the Internal Revenue Service.
- Print title "Household Employer" in the (title area).
- Page 2 of this tax form has already been completed for you and is not included in this mailing.
- Make a copy for your records.
- Give the original to your Consultant who will provide to the Area Office.

4. Direct Deposit Form

- Please complete if Consumer or Representative wishes to receive by direct deposit the monthly cash check or reimbursement for personal funds used to pay vendors in accordance with program policies.
- All sections of form must be completed.
- Include a voided check. The voided check must have the Consumer or Representatives name machine printed on the check. Checks with no name or self written names will not be accepted. If such a check is not available, a letter from the bank on bank letterhead must be attached. This letter must be signed by a bank official confirming the Consumer or Representative has an account, and providing the bank account and routing numbers.
- Make a copy for your records.
- Give the original to your Consultant who will provide to the Area Office.

See a completed SAMPLE of each of the referenced forms in this packet.