



CDC+ ENROLLMENT PACKET

- ✓ Step-by-Step Instructions
- ✓ Informed Consent for Florida CDC+ Fiscal/Employer Agent
- ✓ IRS Form 2678 - Employer Appointment of Agent
- ✓ IRS Form 8821 - Tax Information Authorization
- ✓ Direct Deposit Request form (for Consumer/ Representative)
- ✓ Completed SAMPLES of each of the packet forms

Enrollment Packet Instructions

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

1. Print Consumer's name.
2. Leave Consumer ID number # area BLANK (APD will complete this for you).
3. Consumer signs and dates the form on the signature line. *If the consumer is unable to sign, the representative/legal guardian will sign and date the form.
4. Witness signs and dates form at the same time and date as the Consumer or representative/legal guardian.

IRS Form 2678 – Employer/Payer Appointment of Agent*

PART 1: Why you are filing this form...

- Check the box stating: "You want to appoint an agent for tax reporting, depositing and paying."

PART 2: Employer or Payer information

1. **Employer identification number (EIN)** - Leave BLANK. APD will complete this for you after receiving the EIN from the IRS.
2. **Employer's or payer's name** - Print in capital letters, consumer's complete name.
3. **Trade name** - Leave BLANK.
4. **Address** - 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).
5. **Forms for which you want to appoint an agent** - Check the following three (3) boxes under "For ALL employees/payees":
 - 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)
6. **Check the box that says:** 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.

SIGNATURE

1. **Sign you name here** - Consumer signs in the box indicated by an X.
2. **Print your name here** - Print the consumer's name in the box.
3. **If the consumer signs with an X or a mark:** then two (2) witnesses must sign and date the form at the same time and date as the consumer. Make the 2 witness lines at the bottom of the page as follows:

WITNESS #1: _____ Date: _____ WITNESS #1 Printed Name: _____

WITNESS #2: _____ Date: _____ WITNESS #2 Printed Name: _____

4. **If the 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:**

- The representative/legal guardian will sign and date the form.
- In the area that says: "Print your name here," print the representative/legal guardian's name with the word "for," followed by the consumer's name and whether the consumer is a minor, has a guardian, or is unable to sign. Example:

"Rachael Representative for Patty Consumer/ 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.
5. **Print your title here** - Print title "Household Employer".
6. **Best daytime phone** – Enter primary phone number.
7. **Date** - Enter the date signed.

IRS Form 8821 - Tax Information Authorization*

SECTION 1 - Taxpayer information

1. **Print in capital letters:**
 - Consumer's Complete name
 - Mailing address (this must be a physical street address, a PO Box will not be accepted by the IRS)
2. **Taxpayer Identification number(s)** – Leave Blank.
3. **Daytime telephone number** – Enter primary phone number.
4. **Plan Number (if applicable)** – Leave Blank.

SECTION 2 – Appointee

- Leave Blank

SECTION 3 – Tax Information

- **Box (a)** line 1, enter: Payroll Tax
- **Box (b)** line 1, enter: SS-4, 940, 940EZ, 941, 941(E); line 2, enter: 843, W-2, W-2(e), W3, W3(e), W5; line 3, enter: 1096, 1099, 8822, 2678, 8655
- **Box (c)** lines 1, 2, and 3 enter: current year plus the following two years. Example: 2022, 2023, 2024.
- **Box (d)** line 1, enter: Tax Liability

SECTION 4 – Specific use not recorded on Centralized Authorization File (CAF)

- LEAVE BLANK

SECTIONS 5 – 6

- Leave BLANK.

SECTION 7 – Signature of taxpayer

1. **Signature** - Consumer signs on signature line.
2. **Date** - Enter the date signed.
3. **Print Name** - Print consumer's name.
4. **If the consumer signs with an X or a mark:** then two (2) witnesses must sign and date the form at the same time and date as the participant. Make the 2 witness lines at the bottom of the page as follows:

WITNESS #1: _____ Date: _____ WITNESS #1 Printed Name: _____

WITNESS #2: _____ Date: _____ WITNESS #2 Printed Name: _____

5. **If the 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:**
 - The representative/legal guardian will sign and date the form.
 - In the area that says: "Print your name here," print the representative/legal guardian's name with the word "for," followed by the consumer's name and whether the consumer is a minor, has a guardian, or is unable to sign. Example:

"Rachael Representative for Patty Consumer/ 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.
6. **Title** - Print title "Household Employer".

Direct Deposit Form*

Please complete if consumer or representative wishes to receive by direct deposit reimbursement for personal funds used to pay vendors in accordance with program policies:

1. All sections of form must be completed.
2. Include a voided check. The voided check must have the consumer or representative's name machine printed on the check. **Checks with no name or self-written names will not be accepted.** If a printed 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 of all enrollment documents for your records and give the original documents to your consultant in the full Application/Enrollment packet.



Informed Consent Florida CDC+ Fiscal/Employer Agent

The Florida Agency for Persons with Disabilities (APD) is the Fiscal/Employer Agent (F/EA) for APD consumers participating in the Florida Consumer-Directed Care Plus (CDC+) Program. The role of the F/EA is to assure that all wage and tax-related issues are in compliance with applicable state and federal laws and regulations on behalf of the CDC+ Consumer; who is the employer of record of a household business. Chapter 5 of the Consumer-Directed Care Plus Program Coverage, Limitations, and Reimbursement Handbook found on the CDC+ website <http://apdcares.org/cdcplus/participants/> describes the responsibilities of the F/EA relevant to Payroll, Tax Reporting, Monthly Statements, Recoupment, and Reinvestment of Unexpended funds. Tasks performed by the F/EA include, but are not limited to:

- APD will process Internal Revenue Service (IRS) Form SS-4 to obtain a Federal ID Number (FEIN) for the Consumer during participation in CDC+.
- APD will process a State of Florida, Department of Revenue, DR-1 Application to request an unemployment account (SUI) number for each Consumer that will authorize the Consumer to report unemployment taxes and wages for his or her directly hired employees.
- APD will review all timesheets, invoices and other claims for payment to ensure that they are consistent with the consumer's Purchasing Plan, that all documents are completed properly and that adequate funds are available to pay the claim.
- APD will automatically calculate overtime when an employee works for a consumer more than 40 hours during the work week (except for Companion Services or for an employee who lives in the consumer's home). For CDC+, the work week is 12:00 AM (Midnight) Monday through 11:59 PM Sunday.
- APD will use a payroll company, Mains'l Services, Inc., to process payroll and distribute payments, including payroll, vendor payments, and reimbursement payments to consumers by check or electronic funds transfer (EFT). Mains'l Services, Inc., will also file appropriate tax returns and make appropriate tax payments on behalf of each consumer.

By your signature below, you delegate to APD and its sub-agent, Mains'l Services, Inc., a limited power of attorney to perform these tax-related tasks on your behalf and discuss, if necessary, tax information with appropriate federal and state government agencies (i.e. Internal Revenue Service and the Florida Department of Revenue).

Questions about any of the F/EA functions being provided by APD may be addressed to your consultant, or APD Customer Service at 1-866-761-7043, or via email at APD.info@apdcares.org.

I understand and agree to the F/EA and sub-agent functions stated above.

Consumer (PRINT NAME)

Consumer ID #

Signature of Consumer

Date

Signature of Witness

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

<small>Number</small>	<small>Street</small>	<small>Suite or room number</small>	
<small>City</small>	<small>State</small>	<small>ZIP code</small>	
<small>Foreign country name</small>	<small>Foreign province/county</small>	<small>Foreign postal code</small>	

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 checked="" 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

Date

Best daytime phone

Now give this form to the agent to complete.

Part 3: Agent Information: If you'll be an agent for an employer or payer, or want to revoke an appointment, complete this part.

6 Agent's employer identification number (EIN)

-

7 Agent's name (not trade name)

8 Trade name (if any)

9 Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Check here if the employer is a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency.

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Sign your name here

Print your name here

Print your title here

Date

/ /

Best daytime phone

Instructions for Form 2678

(December 2023)



Department of the Treasury
Internal Revenue Service

Employer/Payer Appointment of Agent

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 2678 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form2678](https://www.irs.gov/Form2678).

What's New

Forms 940-PR, 941-PR, 941-SS, 943-PR, and 944 (sp) references removed from line 5. Beginning with filings for tax year 2023, former filers of Form 940-PR will instead file Form 940. These filers will also have the option to file the new Spanish-language Form 940 (sp). The new Form 943 (sp) will also similarly replace Form 943-PR, which is being discontinued along with Form 940-PR. Beginning with filings for the first quarter of 2024, former filers of Form 941-SS will instead file Form 941 issued in and for the first quarter of 2024. These filers will also have the option to file the new Spanish-language Form 941 (sp). The new Form 941 (sp) will also similarly replace Form 941-PR, which is being discontinued along with Form 941-SS. Form 940 (sp), 941 (sp), and 943 (sp) will be usable by any employer that prefers their form in Spanish, whether they are located in the United States, Puerto Rico, or one of the other territories.

Where authority is granted for any form, it is also effective for related forms such as the corresponding non-English language form, amended return (for example, Form 941 (sp), 941-X, or 941-X (sp)), or payment voucher. For example, Form 2678 can be used to provide authorization for Form 940 (sp) using the entry spaces for Form 940.

General Instructions

Purpose of Form 2678

Use Form 2678 if you want to:

- Request approval to have an agent file returns and make deposits or payments of Federal Insurance Contributions Act (FICA) taxes, Railroad Retirement Tax Act (RRTA) taxes, income tax withholding (ITW), or backup withholding; or
- Revoke an existing appointment.

Don't use prior versions of Form 2678. All prior versions are obsolete. The IRS will not accept them.

Can Employers Appoint Agents To Report, Deposit, and Pay Federal Unemployment Tax Act (FUTA) Tax?

Generally, employers can't appoint an agent to report, deposit, and pay FUTA tax. However, if you're an employer who receives home care service, you may ask the IRS to

approve an agent to act on your behalf for FUTA tax purposes. Check the box in the footnote in Part 2, line 5.

To appoint an agent to act for FUTA tax purposes, you must also appoint the agent to act for FICA taxes and ITW purposes.

Filing Form 2678

Send Form 2678 to the address for the employer's or payer's location under [Where To File](#), later. We'll send a letter to the employer or payer and to the agent after we've approved the request. For agents of home care service recipients, we'll send the approval letter only to the agent.

The authorization to act as an agent is effective on the date shown in the letter. Until we approve the request, the agent isn't liable for filing any tax returns or making any deposits or payments.

Only one signature is required to revoke an agent's appointment. If an existing appointment is revoked, the IRS can't disclose confidential tax information to anyone other than the employer or payer for periods after the appointment is revoked.

If an agent's appointment is revoked, we'll send both the employer or payer and the agent a letter confirming the revocation. For agents of home care service recipients, we'll send the letter confirming the revocation only to the agent. **The revocation is effective on the date shown in the letter.**

Agent Responsibilities After Appointment

Reporting, Depositing, and Payment Requirements

Agents must follow the procedures for employment taxes in Rev. Proc. 2013-39, 2013-52 I.R.B. 830, available at [IRS.gov/irb/2013-52_IRB#RP-2013-39](https://www.irs.gov/irb/2013-52_IRB#RP-2013-39), and for backup withholding in Rev. Proc. 84-33. Agents for employers who are home care service recipients receiving home care services through a program administered by a federal, state, or local government agency may also use this form. These agents may be referred to as "fiscal/employer agents," "household employer agents," and "home care service recipient agents."

All agents, employers, and payers remain liable for filing all returns and making all tax deposits and payments while this appointment is in effect. If an agent contracts 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 tax deposits or payments and the third party fails to do so, the agent, employer, and payer remain liable.

Filing Schedule R (Form 940) and Schedule R (Form 941)

An agent for a home care service recipient that files an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, and file it with the aggregate Form 940.

An agent who files an aggregate Form 941, Employer's QUARTERLY Federal Tax Return, must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, and file it with the aggregate Form 941.

Where To File

Mailing Addresses for Form 2678

If you're in . . .	Without a payment . . .
Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201
If the location of your legal residence, principal place of business, office, or agency is not listed	Department of the Treasury Internal Revenue Service Ogden, UT 84201
EXCEPTION for tax-exempt organizations; federal, state, and local governments; and Indian tribal governments, regardless of your location	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046

Specific Instructions

Part 1: Why You're Filing This Form

In Part 1, you'll check a box to indicate why you're filing Form 2678.

- If you're an employer or payer and you want to appoint an agent, check the box that says, "You want to **appoint** an agent for tax reporting, depositing, and paying."
- If you're an employer, payer, or agent and you want to revoke an existing appointment, check the box that says, "You want to **revoke** an existing appointment."

Part 2: Employer or Payer Information

- If you're an employer or payer, enter your employer identification number (EIN), name, trade name, and address.
- If you're an agent revoking an existing appointment, enter the EIN, name, trade name, and address of the employer or payer for whom you've been authorized to act. The employer's or payer's signature isn't required.

On line 5, check the boxes for all forms for which you want to:

- Request approval to appoint an agent to file on your behalf, or
- Revoke an agent's existing appointment.

If you're only appointing an agent for some employees, payees, or payments, check the box under *For SOME employees/payees/payments*.

Example 1. You're an employer. You appoint an agent to file returns and deposit FICA taxes and ITW for biweekly wage payments that you paid to your employees. However, you make bonus wage payments directly to your employees, not through the agent. You should report the bonus payments on a return filed using your EIN.

Example 2. You're an employer. You appoint an agent to file returns and deposit FICA taxes and ITW for biweekly wage payments that you paid to your employees. However, you make biweekly wage payments directly to your company's executives. You should report the wage payments to the executives on a return filed using your EIN.

If you're an employer or payer and you're requesting authorization to appoint an agent, sign and date Form 2678 in Part 2. Then give the form to the agent to complete and sign Part 3.

If you're an employer or payer and you want to revoke an existing appointment, sign and date Form 2678 in Part 2. Complete Part 3. Then send the form to the address for your location under [Where To File](#), earlier.

Part 3: Agent Information

- If you're an employer or payer and you're requesting authorization to appoint an agent, have the agent complete and sign Part 3.
- If you're an employer or payer and you want to revoke an existing appointment, complete Part 3. The agent's signature isn't required. Then send the form to the address for your location under [Where To File](#), earlier.
- If you want to accept an appointment as an agent or you're an agent who wants to revoke an existing appointment, complete Part 3 with your information. Then sign and date the form where indicated. Send the form to the address for the employer's or payer's location under [Where To File](#), earlier.

Form **8821**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

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 _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

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

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

Name and address	CAF No. _____
	PTIN _____
Florida Agency for Persons with Disabilities See attached documents	Telephone No. _____
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Fax No. _____
Name and address	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
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"/>

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
Payroll Tax	SS-4, 940, 940EZ, 941, 941(E)	2021, 2022, 2023	Tax Liability
	843, W-2, W2(e), W3(e), W5	2021, 2022, 2023	
	1096, 1099, 8822, 2678, 8655		

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.

Signature _____

Date _____

Print Name _____

Household Employer _____

Title (if applicable) _____

SAMPLE



Informed Consent Florida CDC+ Fiscal/Employer Agent

Effective March 1, 2008, the Florida Agency for Persons with Disabilities (APD) became the Fiscal/Employer Agent (F/EA) for APD consumers participating in the Florida Consumer-Directed Care Plus (CDC+) Program. The role of the F/EA is to assure that all wage and tax-related issues are in compliance with applicable state and federal laws and regulations.

- APD will review all timesheets, invoices and other claims for payment to ensure that they are consistent with the consumer's Purchasing Plan, that all documents are completed properly and that adequate funds are available to pay the claim.
- APD will automatically calculate overtime when an employee works for a consumer more than 40 hours during the work week (except for Companion Services or for an employee who lives in the consumer's home). For CDC+, the work week is 12:00 AM (Midnight) Monday through 11:59 PM Sunday.
- APD will use a payroll company, Mains'l Services, Inc., to process payroll and distribute payments, including payroll, vendor payments, reimbursement payments and cash payments to consumers by check or electronic funds transfer (EFT). Mains'l Services, Inc., will also file appropriate tax returns and make appropriate tax payments on behalf of each consumer.

By your signature below, you delegate to APD and its sub-agent, Mains'l Services, Inc., a limited power of attorney to perform these tax-related tasks on your behalf and discuss, if necessary, tax information with appropriate federal and state government agencies (i.e. Internal Revenue Service and the Florida Department of Revenue).

Questions about any of the F/EA functions being provided by APD may be addressed to your consultant or APD Customer Service at 1-866-761-7043 or via email at APD_cdcinfo@apd.state.fl.us.

I understand and agree to the F/EA and sub-agent functions stated above.

PARTICIPANT/CONSUMER NAME	LEAVE	DATE
Participant/ Consumer (PRINT NAME)	Con	sumer ID #

<i>CONSUMER SIGNATURE</i>	<i>XX/XX/XXXX</i>
Signature of Participant/Consumer	Date

<i>WITNESS SIGNATURE</i>	<i>XX/XX/XXXX</i>
Signature of Witness	Date

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

Sample
Consumer who is a minor or unable to sign

(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 checked="" 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

Guardian Signature

Print your name here

Guardian Name "for (Consumer Name) minor/
unable to sign"

Print your title here

Household Employer

Date

MM/DD/YYYY

Best daytime phone

(123)456-7890

Now give this form to the agent to complete.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. www.irs.gov/Form2678 Cat. No. 18770D Form **2678** (Rev. 12-2023)

Notice: Please provide proof of the signor's authority to sign on behalf of the consumer. This can include Plenary Guardianship and Birth Certificate for parents signing for their child, etc

Part 3: Agent Information: If you'll be an agent for an employer or payer, or want to revoke an appointment, complete this part.

6 Agent's employer identification number (EIN)

-

7 Agent's name (not trade name)

8 Trade name (if any)

9 Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Check here if the employer is a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency.

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Sign your name here

Print your name here

Print your title here

Date

/ /

Best daytime phone

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

Sample
Consumer who signs with an "X" or Mark

(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)
- Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)
- Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)
- Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)
- Form 945, Annual Return of Withheld Federal Income Tax
- Form CT-1, Employer's Annual Railroad Retirement Tax Return
- Form CT-2, Employee Representative's Quarterly Railroad Tax Return

* 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

X or Mark

Date MM/DD/YYYY

Print your name here

CONSUMER NAME

Print your title here

Household Employer

Best daytime phone

(123)456-7890

Now give this form to the agent to complete.

Witness #1 Signature Date: MM/DD/YYYY

Witness #1 Printed Name

Witness #2 Signature Date: MM/DD/YYYY

Witness #2 Printed Name

Part 3: Agent Information: If you'll be an agent for an employer or payer, or want to revoke an appointment, complete this part.

6 Agent's employer identification number (EIN)

-

7 Agent's name (not trade name)

8 Trade name (if any)

9 Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Check here if the employer is a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency.

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Sign your name here

Print your name here

Print your title here

Date

/ /

Best daytime phone

Form **8821**

(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

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 _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address		Taxpayer identification number(s)	
CONSUMER NAME 123 Main Street Anytown, FL 33333		ON'T PUT ANYTHING HERE	
		Daytime telephone number	Plan number (if applicable)
		(123)456-7890	

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**

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Florida Agency for Persons with Disabilities See attached documents 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"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
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"/>

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
Payroll Tax	SS-4, 940, 940EZ, 941, 941(E)	2021, 2022, 2023	Tax Liability
	843, W-2, W2(e), W3(e), W5	2021, 2022, 2023	
	1096, 1099, 8822, 2678, 8655		

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.

Guardian/Legal Rep Signature MM/DD/YYYY
Signature Date

Guardian/Legal Rep Name "for" Consumer Name, minor/unable to sign Household Employer
Print Name Title (if applicable)

Notice: Please provide proof of the signor's authority to sign on behalf of the consumer. This can include legal Powers of Attorney, Plenary Guardianship, Birth Certificates etc.

Form **8821**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

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 _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address
CONSUMER NAME
123 Main Street
Anytown, FL 33333

Taxpayer identification number(s)
ON'T PUT ANYTHING HERE

Daytime telephone number (123)456-7890
Plan number (if applicable)

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

Name and address
Florida Agency for Persons with Disabilities
See attached documents
Check if to be sent copies of notices and communications

CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
Check if new: Address Telephone No. Fax No.

Name and address
Check if to be sent copies of notices and communications

CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
Check if new: Address Telephone No. Fax No.

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
Payroll Tax	SS-4, 940, 940EZ, 941, 941(E)	2021, 2022, 2023	Tax Liability
	843, W-2, W2(e), W3(e), W5	2021, 2022, 2023	
	1096, 1099, 8822, 2678, 8655		

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.

X or Mark _____ MM/DD/YYYY _____
Signature Date
Guardian/Legal Rep Name "for" Consumer Name, minor/unable to sign _____ Household Employer _____
Print Name Title (if applicable)

Witness #1: Signature, Date: MM/DD/YY
Witness #1: Print Name

Witness #2: Signature, Date: MM/DD/YY
Witness #2: Print Name

Consumer Directed Care Plus Program Consent Form

I, _____, **choose to participate** in
Print Applicant's Name
the Consumer Directed Care Plus (CDC+) Program. I understand my
participation in CDC+ is completely voluntary.

Signature of Competent Adult Applicant

Date

OR

Minor Applicant's Parent, or Legal Guardian,

Adult Applicant's Legal Representative for health care and/or government benefits

Print Name of Person Who Signed

Date

I, _____, **choose not to participate**
Print Applicant's Name
in the Consumer Directed Care Plus Program (CDC+). I understand my
decision not to participate in CDC+ is completely voluntary.

Signature of Competent Adult Applicant

Date

OR

Minor Applicant's Parent, or Legal Guardian,

Adult Applicant's Legal Representative for health care and/or government benefits

Print Name of Person Who Signed

Date

As a CDC+ Participant, I consent to the following:

(My initials indicate I have read and understood each item.)

How my Budget is Calculated:

Initials

The budget I will receive each month is calculated based on the funding for services I am authorized for on my approved iBudget/Home and Community-Based Services (iBudget/HCBS) Waiver Cost Plan. The waiver funding will be discounted 8 per cent (%) and an additional 4 % (up to a maximum of \$160.00 per month) to pay for the services of the Fiscal/Employer Agent. Funding for Short Term Expenditures will be provided to me based on 92 % of the amount approved in the iBudget/HCBS Cost Plan, and funding for One Time Expenditures will be provided to me based on 100 % of the amount approved in the iBudget/HCBS Cost Plan.

I understand that the discount rate and budget calculation methodology is subject to change. I will be notified in advance if there will be any changes and what my new monthly budget will be as a result. If I believe that I cannot obtain services that meet my needs with the new monthly budget, I may choose to return to the iBudget/HCBS Waiver.

Use of the Budget:

Initials

I will receive an initial monthly budget based on my current approved cost plan and anticipated enrollment date. I understand that the amount of this monthly budget may change whenever my iBudget/HCBS Waiver Support Plan and Cost Plan are updated to address my medically necessary needs. These funds will be deposited into an account in my name; however, the funds in my account are Medicaid funds and may only be spent in ways that best meet the needs and goals identified in my Support Plan, and have been approved by the Agency for Persons with Disabilities (APD).

I understand that as a CDC+ participant, I am considered to be the owner of a small household business and am therefore required to adhere to IRS Publication 926, Household Employer's Tax Guide. I will provide to the Fiscal/Employer Agent all Federal and State documents necessary to ensure that I am in compliance with Federal and State laws governing employment and taxation.

I understand that I am responsible to develop my own Purchasing Plan but may obtain assistance from my consultant if needed. I will choose the most cost effective services that best meet the needs and goals on my Support Plan. I understand that I have flexibility in how my funds are used; however, the types of services and the units purchased must be directly related to my disability and my Support Plan. I do not have that same flexibility in the use of funds earmarked for restricted services, short term or one-time expenditures that have been approved on my iBudget Cost Plan.

I understand that I am responsible for hiring and firing those who provide my services and that I will be the employer of record.

Initials

I will get help from my consultant if I have questions about how I can use my monthly budget. I understand that I must not spend more funding than I have been provided. I am not allowed to use the funds deposited into my account for a future month to pay for services provided in a previous month. I understand that I am responsible to submit all timesheet and invoice claims according to the established payroll schedule so that my providers will be paid in a timely manner. A pay period is every two weeks. It is recommended that I submit my employees' timesheets every two weeks and that I submit vendor invoices as soon as I have received them.

I understand that I cannot purchase any approved items in the Savings section of my Purchasing Plan until I have accumulated enough unrestricted funds to pay for the service or support. I understand that if I submit timesheets or invoices that exceed the amount of funds available in my account, the F/EA will pend that timesheet or invoice; and I am responsible for immediately working with my consultant to resolve the overspending either through the use of unpaid natural supports or from my own money and in a way that does not jeopardize my own health, safety or welfare. If I am unable to work out or follow a repayment plan, I must return to the iBudget/HCBS Waiver, and must repay Medicaid from my own money.

I understand that I am legally required to pay the employer's share of employment-related taxes for the employees I hire who are not exempt, and that my CDC+ budget will be used to pay these taxes.

I understand that unexpended funds that have not been designated for a specific use by the participant and approved by APD may be reinvested and returned to Medicaid.

Confidentiality:

Initials

I understand all CDC+ information about me is confidential. I give my permission for APD to release information about my participation in the CDC+ program and how I use my budget to the Centers for Medicare and Medicaid Services, the Food and Nutrition Service, and the United States Department of Health and Human Services.

Information that may be released includes information on the forms I fill out and information collected from the Medicaid and Medicare programs about my use of medical services. The Agency for Persons with Disabilities, the Agency for Health Care Administration (Florida's Medicaid agency), the Social Security Administration, the Food and Nutrition Service, and the United States Department of Health and Human services will hold my name in confidence to the fullest extent provided by state and federal law.

I understand that all information obtained in surveys and program records will be reported only for groups of people and used for quality assurance purposes only.

My Other Benefits:

Initials

If I receive SSI – I understand my SSI benefits will not change if I participate in CDC+. I understand that my CDC+ budget will not be counted as income or resources for SSI eligibility. I give my permission for CDC+ to release information about my CDC+ budget to the Social Security Administration.

If I or members of my household receive food stamps – I understand that food stamp benefits will not change if I participate in CDC+. I understand that my CDC+ budget will not be counted as income or assets for food stamp eligibility. I give my permission for CDC+ to release information about my CDC+ budget and any savings I might have to the Food and Nutrition Service and the Social Security Administration.

If I receive services from a program that is administered by the Office of Special Education and Rehabilitation Services – I understand that services from the Independent Living Services for Older Individuals Who Are Blind may be affected by a CDC+ budget. I understand it is my responsibility to check with my local Division of Blind Services office to see if my cost sharing will be affected by my participation in CDC+. Services provided through all other programs administered by the Office of Special Education and Rehabilitation Services will not be affected. These programs include the State Vocational Rehabilitation Services Program, the State Supported Employment Services Program, the State Independent Living Services Programs and Centers for Independent Living Program, Special Projects and Demonstrations for Providing Vocational Rehabilitation Services to Individuals with Disabilities, and Projects with Industry.

If I have or will apply for a post-secondary education loan - I understand that my CDC+ budget may be counted as income or assets for post-secondary education loan program eligibility during my participation in this program. These programs include: The Federal Perkins Loan Program, the Federal Work-Study programs, the Federal Supplemental Educational Opportunity Grant Program, the FFEL Program, and the Federal Pell Grant Program. I understand that it is my responsibility to consult with my loan officer to see if my eligibility for post-secondary education loans will be affected by my participation in CDC+.

I understand that the wages paid to my directly hired employees may count as income to them and could affect their eligibility for public assistance. If those employees are my family members, the income they earn by working for me could affect other household member's Medicaid eligibility and any other public assistance received based on the household income.

I understand that if I decide CDC+ is not right for me, I may return to the iBudget/HCBS Waiver to receive my services. I will not be penalized in any way. I will not lose any benefits I have been awarded.

I have read and I understand this entire CDC+ Consent Form. I understand that a copy of this signed Consent Form will be given to me.

Signature of Competent Adult Applicant

Date

OR

Minor Applicant's Parent, or Legal Guardian,

Adult Applicant's Legal Representative for health care and/or government benefits

Print Name of Person Who Signed

Date

I must obtain the following signatures:

If I have a Representative Payee who helps me with my SSI check, he/she must also sign this Consent Form. [Initial here if not applicable: _____]

I am the Representative Payee for the individual named in this document. My signature indicates I have read and understand this document.

Representative Payee Signature (if applicable)

Date

Print Representative Payee Name

The CDC+ Consultant that I selected and identified on my CDC+ Application must also sign this Consent Form.

I have been selected as the CDC+ Consultant for the individual named in this document. I have explained all the required information to that individual and/or to that individual's Legal Guardian or Legal Representative, as appropriate, so that he or she is equipped to make an informed decision about participating in CDC+.

Consultant Signature

Date

Print Consultant Name