

CONSUMER PACKET

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STEP-BY-STEP INSTRUCTIONS

CONSUMER PACKET

1. Informed Consent for F/EA

- ◆ This is a 1 page form
 - Print consumer's name and consumer's CDC+ ID number.
 - Consumer signs and dates the form on the signature line.
 - Witness signs and dates form, if any of the following conditions apply:
 - consumer is a minor (under age 18)
 - consumer is age 18 or older and has a LEGAL GUARDIAN (appointed by the court)
 - consumer signs with an X or a mark
 - Make a copy for your records.
 - Put the original in the return envelope.

2. IRS Form 2678 - Employer Appointment of Agent

- ◆ This is a 2 page form; complete ONLY page 1
 - Leave item #1 blank (APD will complete this for you).
 - Print in capital letters the consumer's complete name in item #2
 - Leave item #3 blank.
 - Print in capital letters the consumer's mailing address in item #4.
 - Leave item #5 blank.
 - Consumer signs in box indicated by an X.
 - Print the consumer's name in box at lower right.
 - Enter phone number in box at lower right.
 - Enter the date signed.
 - Witness signs and dates form, if any of the following conditions apply:
 - consumer is a minor (under age 18)
 - consumer is age 18 or older and has a LEGAL GUARDIAN (appointed by the court)
 - consumer signs with an X or a mark
 - If document needs to be witnessed, make the witness line under the consumer's signature, as follows:
WITNESS: _____ Date: _____
 - Make a copy for your records.
 - Put the original in the return envelope.

3. IRS Form 8821 - Tax Information Authorization

- ◆ This is a 2 page form
 - In Section 1, print in capital letters the consumer's
 - Complete name
 - Mailing address
 - Social Security number
 - Daytime telephone number.
 - Sections 2, 3, and 4 have been completed for you.

- Leave Sections 5 – 6 blank.
- In Section 7, consumer signs on first signature line.
- Enter the date signed.
- Print the name of the consumer below his or her signature.
- In the 5 small boxes below the consumer's printed name, enter any 5 numbers (but not all zeros) so APD can file this form electronically.
- Witness signs and dates form, if any of the following conditions apply:
 - consumer is a minor (under age 18)
 - consumer is age 18 or older and has a LEGAL GUARDIAN (appointed by the court)
 - consumer signs with an X or a mark.
- If document needs to be witnessed, make the witness line under the consumer's signature, as follows:
 WITNESS: _____ Date: _____
- Page 2 has already been completed for you.
- Make a copy for your records.
- Put the original in the return envelope.

4. Direct Deposit Form

- ◆ This is a 1 page 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.
 - Follow the instruction on the form.
 - Make a copy for your records.
 - Put the original(s) in the return envelope.



Informed Consent Florida CDC+ Fiscal/Employer Agent

Effective March 1, 2008, the Florida Agency for Persons with Disabilities (APD) will be 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.

| | |
|-----------------------|---------------|
| Consumer (PRINT NAME) | Consumer ID # |
|-----------------------|---------------|

| | |
|-----------------------|------|
| Signature of Consumer | Date |
|-----------------------|------|

| | |
|----------------------|------|
| Signature of Witness | Date |
|----------------------|------|

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

OMB No. 1545-0748

(Rev. October 2007) Department of the Treasury — Internal Revenue Service

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 are 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 is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

- If you are 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 are 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: If you want to appoint an agent or revoke an appointment, complete this part.

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 |

| 5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. <i>(Check all that apply.)</i> | For ALL employees/ payees | For SOME employees/ payees |
|--|--------------------------------------|---------------------------------------|
| Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 944, 944-PR, 944-SS, 944(SP) (Employer's ANNUAL Federal Tax Return) | <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"/> |

Note: You may NOT appoint an agent to report, deposit, and pay taxes reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.

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.

| | | | | |
|---|----------------------------|-----|-----------------------|-------|
| X | 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 will 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

Check here if the employer is a disabled individual or other welfare recipient receiving home-care services through a state or local program.

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

X Sign your name here Print your name here
 Print your title here
Date / / Best daytime phone () -

Instructions for Form 2678

Section references are to the Internal Revenue Code.

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. You cannot use a prior version of this form. All prior versions are obsolete and will not be accepted.

- If you want to appoint an agent, check the box in Part 1 that says, "You want to **appoint** an agent for tax reporting, depositing, and paying," and complete Part 2.
 - If you are an agent and you want to accept an appointment, complete Part 3. If you are a corporate officer, partner, or tax matters partner, you must have the authority to execute this appointment of agent.
- Note.** If the employer/payer will be making payments not covered by the appointment, the employer/payer must file all related returns and deposit and pay taxes for those payments. When completing line 5, check the box(es) "For SOME employees/payees."
- If you are an employer, payer, or agent and you want to revoke an existing appointment of an agent, check the box in Part 1 that says, "You want to **revoke** an existing appointment," and complete Parts 2 and 3. However, only one signature is required. If an existing appointment is revoked, the IRS cannot disclose confidential tax information to anyone other than the employer/payer for periods after the appointment is revoked.

Filing Form 2678

Send Form 2678 to the address in the *Where To File Chart* below for your location. We will send a letter to the agent after we have approved the request. Until we approve the request, the agent is not liable for filing any tax returns or making any deposits or payments.

What are the reporting, deposit, and payment requirements after the IRS approves the appointment?

Agents must follow the procedures in Revenue Procedure 70-6 for employment taxes (unless you are a sub-agent for a state agent under Notice 2003-70) and Revenue Procedure 84-33 for backup withholding. Agents for employers who are receiving home-care services through a state or local program are often referred to as "fiscal/employer agents" and "household employer 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.

Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the Internal Revenue laws of the United States. The principal purpose of this information is to permit you to appoint an agent to act on your behalf. You do not have to appoint an agent; however, if you choose to appoint an agent, you must provide the information requested on Form 2678. Our authority to collect this information is section 3504. Section 6109 requires you and the agent to provide your taxpayer identification numbers. Failure to provide this information could delay or prevent processing your appointment of agent. Intentionally providing false information could subject you and the agent to penalties.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on this form to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You do not have to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 2678 will vary depending on individual circumstances. The estimated average time is 30 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making Form 2678 simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Do not send Form 2678 to this address. Instead, see the *Where To File Chart* below.

| Where To File Chart If you are in ... | | | | | | Then use this address ... |
|---|----------|---------------|----------------|----------------|---------------|--|
| Connecticut | Illinois | Maryland | New Jersey | Pennsylvania | Virginia | Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999-0046 |
| Delaware | Indiana | Massachusetts | New York | Rhode Island | West Virginia | |
| District of Columbia | Kentucky | Michigan | North Carolina | South Carolina | Wisconsin | |
| | Maine | New Hampshire | Ohio | Vermont | | |
| Alabama | Colorado | Iowa | Missouri | North Dakota | Texas | Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0046 |
| Alaska | Florida | Kansas | Montana | Oklahoma | Utah | |
| Arizona | Georgia | Louisiana | Nebraska | Oregon | Washington | |
| Arkansas | Hawaii | Minnesota | Nevada | South Dakota | Wyoming | |
| California | Idaho | Mississippi | New Mexico | Tennessee | | |
| No legal residence or place of business in any state | | | | | | |

Tax Information Authorization

▶ **Do not use this form to request a copy or transcript of your tax return.
 Instead, use Form 4506 or Form 4506-T.**

OMB No. 1545-1165

For IRS Use Only

Received by: _____

Name _____

Telephone () _____

Function _____

Date / / _____

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

| | | |
|--|--|--|
| Taxpayer name(s) and address (type or print) | Social security number(s) : : _____ : : _____ Daytime telephone number () | Employer identification number : : : Plan number (if applicable) |
|--|--|--|

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

| | |
|------------------|---|
| Name and address | CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
|------------------|---|

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

| (a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty | (b) Tax Form Number (1040, 941, 720, etc.) | (c) Year(s) or Period(s) (see the instructions for line 3) | (d) Specific Tax Matters (see instr.) |
|--|--|--|--|
| | | | |
| | | | |
| | | | |

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 3. If you check this box, skip lines 5 and 6 .▶

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

- a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box▶
- b** If you do not want any copies of notices or communications sent to your appointee, check this box▶

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

To revoke this tax information authorization, see the instructions on page 3.

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

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

 Signature Date

 Signature Date

 Print Name Title (if applicable)
 PIN number for electronic signature

 Print Name Title (if applicable)
 PIN number for electronic signature

General Instructions

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

What's New

Authorization to file Form 8821 electronically. Your appointee may be able to file Form 8821 with the IRS electronically. PIN number boxes have been added to the taxpayer's signature section. Entering a PIN number will give your appointee authority to file Form 8821 electronically using the PIN number as the electronic signature. You can use any five digits other than all zeroes as a PIN number. You may use the same PIN number that you used on other filings with the IRS. See **Where To File** on page 3 if completing Form 8821 only for this purpose.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use new Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

When To File

Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

Where To File Chart

| IF you live in . . . | THEN use this address . . . | Fax Number* |
|--|--|--------------|
| Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia | Internal Revenue Service Memphis Accounts Management Center Stop 8423 5333 Getwell Road Memphis, TN 38118 | 901-546-4115 |
| Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming | Internal Revenue Service Ogden Accounts Management Center 1973 N. Rulon White Blvd. Mail Stop 6737 Ogden, UT 84404 | 801-620-4249 |
| All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563. | Internal Revenue Service Philadelphia Accounts Management Center DPSW 312 11601 Roosevelt Blvd. Philadelphia, PA 19255 | 215-516-1017 |

*These numbers may change without notice.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amaile, St. Thomas, V.I. 00802.

Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the **Where To File Chart** on page 2. Exceptions are listed below.

- If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.
- If you complete Form 8821 only for the purpose of electronic signature authorization, do not file Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

Revocation of an Existing Tax Information Authorization

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the **Where To File Chart** on page 2. The copy of the tax information authorization must have a current signature of the taxpayer under the original signature on line 7. Write "REVOKE" across the top of Form 8821. If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the tax information authorization is revoked, list the tax matters, must be signed and dated by the taxpayer, and list the name and address of each recognized appointee whose authority is revoked.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

Taxpayer Identification Numbers (TINs)

TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Partnership Items

Sections 6221–6234 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

Specific Instructions

Line 1. Taxpayer Information

Individuals. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Corporations, partnerships, or associations. Enter the name, EIN, and business address.

Employee plan. Enter the plan name, EIN of the plan sponsor, three-digit plan number, and business address of the plan sponsor.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

Line 3. Tax Matters

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income tax, Form 1040" for calendar year "2003" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 2003." For multiple years, you may list "2001 through (thru or a dash (—)) 2003" for an income tax return; for quarterly returns, list "1st, 2nd, 3rd, and 4th quarters of 2001 through 2002" (or 2nd 2002 — 3rd 2003). For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list any tax years or periods that have already ended as of the date you sign the tax information authorization. Also, you may include on a tax information authorization future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In **column (d)**, enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (a) requests to disclose information to loan companies or educational institutions, (b) requests to disclose information to Federal or state agency investigators for background checks, (c) application for EIN, or (d) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

Line 7. Signature of Taxpayer(s)

Individuals. You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

Corporations. Generally, Form 8821 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).

Partnerships. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See **Partnership Items** on page 3.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on Form 8821. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also give this information to other countries pursuant to tax treaties. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. The authority to disclose information to combat terrorism expired on December 31, 2003. Legislation is pending that would reinstate this authority.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 8821 to this address. Instead, see the **Where To File Chart** on page 2.

Tax Information Authorization

| Appointees | |
|---|---|
| Dorrie J. Koenig MAINS'L SERVICES, INC 6900 Wedgwood Road Suite 250 Maple Grove, Minnesota 55311 | CAF No. <u>None</u> Telephone No. <u>763-492-4553</u> Fax No. <u>763-416-9120</u> |
| Appointees | |
| Rhonda B. Stodard, Chief Bureau of Financial Support Services Agency for Persons with Disabilities (APD) 4030 Esplanade Way, Room 380 Tallahassee, FL 32399-0700 | CAF No. <u>None</u> Telephone No. <u>850-414-8479</u> Fax No. <u>850-414-7761</u> |
| Appointees | |
| Alexandra Weimorts Financial Services Applications Manager Bureau of Financial Support Services Agency for Persons with Disabilities (APD) 4030 Esplanade Way, Room 380 Tallahassee, FL 32399-0700 | CAF No. <u>None</u> Telephone No. <u>850-414-6609</u> Fax No. <u>850-414-7761</u> |
| Appointees | |
| Jeana Underwood Accounting Systems & Procedures Mgr Bureau of Financial Support Services Agency for Persons with Disabilities (APD) 4030 Esplanade Way, Room 380 Tallahassee, FL 32399-0700 | CAF No. <u>None</u> Telephone No. <u>850-414-8776</u> Fax No. <u>850-414-7761</u> |



Direct Deposit Form



for

- Employee
 Cons/Rep
 Vendor
 Independent Contractor

Instructions:

1. Complete the "Required Information" section.
2. Complete the Direct Deposit section to specify where you want your pay deposited.
3. Sign the bottom of the form.
4. Retain a copy of this form.
5. **Mail to:** Consumer Directed Care Plus
 Agency for Persons with Disabilities
 4030 Esplanade Way, Suite 380
 Tallahassee, FL 32399-0950

Required Information

PLEASE PRINT

Employee Name _____ Social Security Number ____/____/_____

Email Address: _____

A voided check, not a deposit form, **MUST** be attached to this form for the request to be processed.

Complete for Direct Deposit

I would like my wages/salary/payments deposited to the following bank account(s):

| | | |
|--|-----------------------------------|----------------------------------|
| Bank Account #1 | <input type="checkbox"/> Checking | <input type="checkbox"/> Savings |
| Bank Name _____ | | |
| I wish to deposit (check one): | | |
| <input type="checkbox"/> Entire Net Pay | | |
| <input type="checkbox"/> _____ % of Net | | |
| <input type="checkbox"/> Specific Dollar Amount \$ _____ .00 | | |
| Please attach one of the following (check one): | | |
| <input type="checkbox"/> Voided check (deposit slips are not accepted) | | |
| <input type="checkbox"/> Bank letter or specification sheet* <i>*See your local bank representative.</i> | | |

| | | |
|--|-----------------------------------|----------------------------------|
| Bank Account #2 | <input type="checkbox"/> Checking | <input type="checkbox"/> Savings |
| Bank Name _____ | | |
| I wish to deposit (check one): | | |
| <input type="checkbox"/> Entire Net Pay | | |
| <input type="checkbox"/> _____ % of Net | | |
| <input type="checkbox"/> Specific Dollar Amount \$ _____ .00 | | |
| Please attach one of the following (check one): | | |
| <input type="checkbox"/> Voided check (deposit slips are not accepted) | | |
| <input type="checkbox"/> Bank letter or specification sheet* <i>*See your local bank representative.</i> | | |

Signature _____ Date _____

Consumer's F/EA Enrollment Forms Cover Sheet

For _____ **ID #** _____
(Print Consumer's Name) (Consumer's CDC+ ID#)

Name/Phone Number/Email Address of person to contact if we have any questions about this submission: _____

- Informed Consent for Florida CDC+ Fiscal/Employer Agent
- IRS Form 2678 - Employer Appointment of Agent
- IRS Form 8821 - Tax Information Authorization
- Direct Deposit Form (if needed, for Consumer and/or Representative)
- Employee List (with all attached forms)
- Vendor/Independent Contractor List (with all attached forms)
- Internet Access Form
- Payment Preference Form

Use the above check boxes to check that you have enclosed all required items.