

IRIS Participant Hired Worker Paperwork

Participant/Employer Forms Examples

- Form SS-4: Application for Employer Identification Number
- Form 2678: Employer/Payer Appointment of Agent
- Form 2848: Power of Attorney & Declaration of Representative

EXAMPLE: Form SS-4: Application for Employer Identification Number

INSTRUCTIONS

Box 1: The legal name of the Participant for whom the Employer Identification Number (EIN) is being requested. Enter his/her title as "HHCSR" (Home Healthcare Service Recipient).

Box 3: The name of the Fiscal Employer Agency's name. Ex: "c/o MCFI Fiscal Agent (iLife)".

Boxes 4a/4b: The Fiscal Employer Agent's mailing address.

Box 6: The county and state where the Fiscal Agent is located.

Box 7b: The Participant's Social Security number.

Box 8a: Check "No".

Box 9a: Check *Other* and enter "HHCSR".

Box 10: Check *Other* and enter "HHCSR".

Box 11: The date the IRIS Participant Started with IRIS in mm/dd/yyyy format. Leave blank if unknown.

Box 12: Enter the closing month as "December".

Box 13: Under *Household* enter "1-5".

Box 15: Write "N/A".

Box 16: Check *Other* and enter "HHCSR".

Box 17: Enter "HHCSR".

Box 18: Check "No".

Third Party Designee: Write the Fiscal Agent name, address, telephone number, fax.

Form SS-4 (Rev. January 2010) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested Participant Name HHCSR	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name c/o MCFI Fiscal Agent (iLife)
	4a Mailing address (room, apt., suite no. and street, or P.O. box) 2020 W. Wells Street	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions) Milwaukee, WI 53233	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located Milwaukee County, WI	
	7a Name of responsible party	7b SSN, ITIN, or EIN ###-##-####
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input checked="" type="checkbox"/> Other (specify) ▶ HHCSR		
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input checked="" type="checkbox"/> Other (specify) ▶ HHCSR		
<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions. Start Date in IRIS in mm/dd/yyyy format	12 Closing month of accounting year December	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		
Agricultural	Household 1-5	Other
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ N/A		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> Other (specify) HHCSR <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. HHCSR		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here ▶ _____		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name Milwaukee Center for Independence – Financial Services Agency (iLife)	Designee's telephone number (include area code) (414) 937-3732
	Address and ZIP code 2020 W. Wells Street, Milwaukee, WI 53233	Designee's fax number (include area code) (414) 937-2037
Signature ▶ Participant, Guardian, or POA		Applicant's telephone number (include area code) (###) ###-####
Date ▶ mm/dd/yyyy		Applicant's fax number (include area code) ()
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16055N Form SS-4 (Rev. 1-2010)		

Print the Participant Name and Title (HHCSR) or if it is a Guardian or Power of Attorney completing this form, print his/her name and write "Guardian" or "POA" – which ever is appropriate – and enter his/her phone number.

The Participant, Guardian, or POA will also sign and date this form.

EXAMPLE: Form 2678: Employer/Payer Appointment of Agent

INSTRUCTIONS

PART 1

Check the box to *appoint* an agent for tax reporting, depositing, and paying.

PART 2

1. Leave the Employer Identification Number (EIN) blank; it will be entered by the FEA when it is assigned.
2. The Participant's Name
4. The Participant's Street Address, City, State, and ZIP Code.
5. Check the box under *For ALL employees/payees/payments* for:
 - Form 940, 940-PR
 - Form 941, 941-PR, 941-SS

Check the box to indicate "you are a home care service recipient."

Signature & Date

The Participant, Guardian, or POA will sign and date this form.

Print the Participant Name and Title (HHCSR) or if it is a Guardian or Power of Attorney completing this form, print his/her name and write "Guardian" or "POA" – which ever is appropriate.

Include the best daytime phone number to be reached with the area code.

PART 3

The back side of this form can be left blank and will be completed by the Fiscal Employer Agent (FEA).

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

(Rev. August 2014) 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.

For IRS use:

- 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.

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: 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, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input checked="" 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(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"/>

*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- Check here if you are 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.

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.

INSTRUCTIONS

PART I

1. Taxpayer Information:

- Participant's Name
- Participant Street Address, City, State, and ZIP Code
- Participants' Social Security Number (Taxpayer Identification)
- Daytime Telephone Number

2. Representative(s)

- Representative's Name
- Representative's Telephone Number

3. Acts Authorized

Description of Matter:

Write "Employment, Income Tax Withholding, Payroll".

Tax Form Number:

Write "940, 941".

Year(s) or Period(s):

This should be a 3 year span starting with the current year. For example, if it's 2015, write, "2015-2017".

5a. Additional Acts Authorized

- Check *Authorize disclosure to third parties.*
- Check *Sign a return.*
- Check *Other* and write "I authorize the representative to sign IRS forms: 2678, SS-4, and 2848 on my behalf."

<p>Form 2848 (Rev. July 2014) Department of the Treasury Internal Revenue Service</p>	<p>Power of Attorney and Declaration of Representative</p> <p>► Information about Form 2848 and its instructions is at www.irs.gov/form2848.</p>	<p>OMB No. 1545-0150 For IRS Use Only Received by: Name _____ Telephone _____ Function _____ Date / /</p>
<p>Part I Power of Attorney Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.</p>		
<p>1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.</p>		
<p>Taxpayer name and address Participant Name Street Address, City, State, and ZIP Code</p>	<p>Taxpayer identification number(s) ###-##-####</p>	<p>Daytime telephone number (###) ###-####</p> <p>Plan number (if applicable)</p>
<p>hereby appoints the following representative(s) as attorney(s)-in-fact:</p>		
<p>2 Representative(s) must sign and date this form on page 2, Part II.</p>		
<p>Name and address Representative Name Street Address, City, State, and ZIP Code</p> <p>Check if to be sent copies of notices and communications <input type="checkbox"/></p>	<p>CAF No. _____ PTIN _____ Telephone No. (###) ###-#### Fax No. _____</p> <p>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/></p>	
<p>Name and address</p> <p>Check if to be sent copies of notices and communications <input type="checkbox"/></p> <p>(Note. IRS sends notices and communications to only two representatives.)</p>	<p>CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____</p> <p>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/></p>	
<p>Name and address</p> <p>(Note. IRS sends notices and communications to only two representatives.)</p>	<p>CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____</p> <p>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/></p>	
<p>Name and address</p> <p>(Note. IRS sends notices and communications to only two representatives.)</p>	<p>CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____</p> <p>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/></p>	
<p>to represent the taxpayer before the Internal Revenue Service and perform the following acts:</p>		
<p>3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).</p>		
<p>Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)</p>	<p>Tax Form Number (1040, 941, 720, etc.) (if applicable)</p>	<p>Year(s) or Period(s) (if applicable) (see instructions)</p>
Employment, Income Tax Withholding, Payroll	940, 941	2015-2017
<p>4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF <input type="checkbox"/></p>		
<p>5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):</p> <p><input checked="" type="checkbox"/> Authorize disclosure to third parties; <input type="checkbox"/> Substitute or add representative(s); <input checked="" type="checkbox"/> Sign a return; _____</p> <p><input checked="" type="checkbox"/> Other acts authorized: I authorize the representative to sign IRS forms: 2678, SS-4, and 2848 on my behalf.</p>		
<p>For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11980J Form 2848 (Rev. 7-2014)</p>		

EXAMPLE: Form 2848: Power of Attorney & Declaration of Representative

7. Signature of Taxpayer

- Participant (or representative) Signature
- Participant (or representative) Printed Name
- Date the form was signed
- Title: "HHCSR" for Home Healthcare Service Recipient" if the Participant/Employer is completing this form. If the POA or Guardian is completing this form, then "POA" or "Guardian" respectively.
- If Participant/Employer is unable to print or sign then Representative or POA needs to print the name of the Participant/Employer in the space provided.

PART II

- Select a Designation from the list in Part II.
- Representative signs under *Signature*.
- Date signed by Representative.

Form 2848 (Rev. 7-2014)

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b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Participant Signature	mm/dd/yyyy	HHCSR
Signature	Date	Title (if applicable)
Participant Name	Participant/Employer Name (if Representative is completing form)	
Print Name	Print name of taxpayer from line 1 if other than individual	

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
See List Above			Representative Signature	mm/dd/yyyy