

BDS FISCAL

associated with

broadscope
DISABILITY SERVICES

Employer Handbook

WASHINGTON COUNTY

Introduction

Broadscope Disability Services provides fiscal agency services as **BDS Fiscal** to families receiving CLTS Waiver funding. When using the fiscal agent method of employing an individual to work with your child, your child becomes the employer. You, as your child's parent/guardian, then take on all employer responsibilities. BDS Fiscal can assist you with this process.

As your fiscal agent, BDS Fiscal will process payroll for your employees, make the required tax withholdings, complete year end federal tax processes, and manage individual budget funds, among other duties. This packet will detail what your responsibilities are as the employer and what responsibilities you are designating to BDS Fiscal as your fiscal agent. Please read the following information carefully and contact us with any questions.

Contacting BDS Fiscal

BDS Fiscal
c/o Broadscope Disability Services
6102 West Layton Avenue
Greenfield, WI 53220

Phone: 414-329-4500

Fax: 414-329-4510

Email: bdsfiscal@broadscope.org

Website: www.broadscope.org

BDS Fiscal Staff

Becky Reis
Program Manager
414-329-4509

Sara Barron
Fiscal Coordinator
414-329-4512

Jessica Byrne
Administrative support
414-755-8016

Forms Checklist for Employers Using BDS Fiscal

Please return ALL of the forms listed below, including this checklist, to BDS Fiscal. Each of these forms will have the heading ‘Send to BDS’ in the upper right corner and may be returned via mail, fax, or email**. You are encouraged to make copies of anything you sign before mailing. You may also contact BDS Fiscal for copies of your paperwork if needed.

****EXCEPT Forms 8655 and 8821, which must be mailed. The IRS requires the originals with your wet signature.**

Each employee you hire will receive an Employee Handbook. It will have two releases of information for you to sign: one to allow your employee and Washington County to share information, and one for your employee and BDS Fiscal. There will also be several forms for both you & the employee to sign. Copies of several of these forms are included in this packet for your reference on pages 6-11.

BDS Fiscal
c/o Broadscope Disability Services
6102 West Layton Avenue
Greenfield, WI 53220

Fax: 414-329-4510

Email: bdsfiscal@broadscope.org

Scans or pictures of your documents need to be clearly legible.

- Forms Checklist – page 3
- Fiscal Agent Agreement – page 12
- Fiscal Agent Release – page 13
- Form SS-4 Application for Employer Identification Number – page 15
- **Form 8655 Reporting Agent Authorization – page 17 (ORIGINAL REQUIRED)
- **Form 8821 Tax Information Authorization – page 18 (ORIGINAL REQUIRED)
- My Tax Account Authorization – page 19

Name of child receiving services: _____

Parent/Guardian email address: _____

We will communicate program updates & information primarily via email. Do you also want to receive our monthly resource newsletters, notifications about giveaways and special events, etc. via email? Yes No

My signature verifies that all of the above forms are filled out completely and accurately and will be returned to BDS Fiscal via the contact information listed above.

PARENT/GUARDIAN SIGNATURE

DATE

How to Be an Employer

Job Duties

- What needs to be done – clearly define the job when talking to potential providers
 - What is the job? Discuss your child and your family's needs.
 - How does it need to be done? Define your expectations.
 - How much work and when does it need to be done? Morning, evening, etc.
- What are the hours
 - Is the schedule flexible, or not? For example, housekeeping or laundry can be done anytime but dressing and bathing may need to be done to match other schedules.
 - Will your needs vary during school breaks or other times?
- Who will supervise
 - Interview – explain your role as employer and define your expectations
 - Work quality – how is work quality defined?
 - Timesheet approval – explain the timesheet process

How to Find an Employee

- Utilize trusted friends and family. You may have up to **4** employees through BDS Fiscal. All employees must be 18 years of age or older.
- Job Posting – if you are struggling to find a provider, consider posting your job:
 - Newspaper ads – can be costly
 - BDS Fiscal Provider List – ask to see our list of potential providers we have already background checked. A short biography and contact information included for each person.
 - Internet – post ads in local groups or online classifieds. Be wary of spam and scammers.
- Applications – if you post your job, how will someone apply? Email, phone, in person?
- Interviewing – you will want to interview any potential candidates to ensure they are a good fit for your family. See next section for tips.
- References – you are encouraged to ask for references. BDS Fiscal can provide you with sample questions if needed.
- Background Checks – BDS Fiscal will conduct background checks for all employees.
- Job Offer – clear statement of job, rate, hours, and duties

Interviewing Tips

- A candidate should be treated the way you want to be treated. A warm, friendly manner will set the candidate at ease and make the interview go more smoothly.
- Thoroughly describe the position and responsibilities. Review job description & hours of the job.
- Talk about your child, their needs, and your needs as a family. Discuss house dynamics and how the candidate would fit in.
- Asking open ended questions encourages more than a yes or no answer.
- Always allow the person a chance to ask questions.
- Always thank the person for their time.

Good Interview Questions

- What kind of experience do you have?
- What skills do you have that would help you in this position?
- What are you looking for in a job?
- What motivates you to do your job well?
- Are you able to perform the essential functions of the job?

Do Not Ask

- *Are you married? Dating anyone?*
- *Do you/are you planning to have children?*
- *Have your wages ever been garnished?*
- *Do you have a disability?*
- *How often do you drink?*
- *What is your religion?*

Employee Protections & Discrimination Laws

- Age
- Disability
- Race
- Religion
- National Origin
- Sex
- Pregnancy
- Diversity
- Harassment
- Drug Testing
- Polygraph Testing
- Sexual Harassment

Hiring the Employee

- Agreement about hours and rate of pay
- Employee Handbook – contains background check forms, W-4, guidelines, etc.
- I-9: IRS form to show work eligibility – in Employee Handbook. You will review the documents the employee provides to verify their identity. See <https://www.uscis.gov/i-9> for detailed instructions.
 - Employees can also bring their documentation to the BDS Fiscal office for us to verify.

Employer/Employee Relationship

- Communication
 - Clear, honest, fair
 - State expectations
- Retention
 - Turnover is costly & time consuming
 - Appreciation for good work is key: specific, sincere, timely
- Performance Reviews
 - Time for both sides to review & clarify
 - Communicate goals and expectations
- Delivering Negative Feedback
 - Be constructive
 - Give specific examples of the problem and how to improve
- Misconduct
 - Late or absent
 - Failure to follow rules/complete work
 - Progressive Discipline
 - Verbal, then written warning
 - 30 day notice
 - Termination

Other Items

- Safety Guidelines – see OSHA standards online at <https://www.osha.gov/law-regs.html>
- Workers' Compensation – Workers' Compensation insurance is purchased to protect employees who may be hurt on the job. BDS Fiscal will arrange this.

Choosing a Fiscal Agent: Statement of Understanding

Using the Fiscal Agent method of employing one or more individuals to work with a child receiving CLTS Waiver services makes the child the employer. BDS Fiscal does **not** have any authority over the job performance of any such employee – nor does the county authorizing the child’s CLTS services (hereafter known as the CLTS Waiver Agency). That means the child’s parent/guardian will act as the employer representative and must voluntarily accept the responsibilities that an employer would have. Those include:

- Recruiting, interviewing, and hiring the employee
- Providing initial and ongoing training regarding the care needs of the child and their job-related responsibilities
- Providing training regarding confidentiality concerns and expectations
- Setting the employee’s wage (within the limits of what the waiver will reimburse for the particular service the employee performs and with the approval of BDS Fiscal and the CLTS Waiver Agency), realizing that wages will be withheld if employee and parent/employer representative are not compliant with BDS Fiscal and CLTS guidelines and timelines
- Supervising employee performance, providing feedback as appropriate
- Setting and enforcing expectations with regard to professionalism in the home, scheduling changes or conflicts, types of acceptable communication, amount of notice requested for vacating the position, etc.
- Preparing a back-up plan in the event that the scheduled employee is not able to meet the needs of the child/family
- Ensuring that the employee does NOT work over 40 hours/week**
(unless employee is authorized to provide full day respite at day rate)
- Disciplining and terminating the employee, if parent/employer feels that to be appropriate and necessary
- Considering insurance coverage/implications in the event that the employee is injured while providing care. Employees will be eligible for Worker’s Compensation under BDS Fiscal.
- Ensuring that all paperwork (both employer’s and employee’s) is submitted to BDS Fiscal and approved by BDS Fiscal prior to the employee’s first date of service to the child
****No services provided prior to BDS Fiscal’s approval date will be paid.**

Please be clear that neither BDS Fiscal nor the CLTS Waiver Agency is the employer. In many cases, BDS Fiscal and the CLTS Waiver agency do not even know these prospective privately retained service providers. BDS Fiscal and the CLTS Waiver agency do not hire, train, supervise, discipline, or terminate these individuals; nor do they verify the employment history or check references of these individuals. It is up to the family hiring the individual to ask for references (personal and professional) and to verify those references prior to employment.

Parent/guardian: If BDS Fiscal or your CLTS Service Coordinator provides you with names of people who are willing to work in your community, it remains your responsibility to interview them and make your own judgment as to their appropriateness to work in your home with your child. Neither BDS Fiscal nor your Service Coordinator are endorsing or recommending these people for employment. Rather, they are merely putting you in touch with individuals who have expressed a willingness to work with children with disabilities.

BDS Fiscal’s role is limited to completing the employee’s criminal background check, ensuring the employee’s ongoing training is completed, processing the employee’s payroll, and completing end of year federal tax processes for the employee. The CLTS Service Coordinator’s role is to determine the authorized number of hours for the child.

Employers are not able to offer benefits such as vacation, sick time, etc. The waiver can only reimburse for hours actually provided to the recipient. Additionally, the employer is responsible for the final approval of hours worked by the employee to be paid through BDS Fiscal. Employers should verify hours worked as listed on the timesheet before signing it. **The employee cannot work more than 40 hours for the same employer/child in a work week (Sunday-Saturday).**

Parent/guardian and service provider: If you have any questions about any of these responsibilities, or about using BDS Fiscal, please contact BDS Fiscal or the CLTS Service Coordinator. If you have any questions that are of a legal nature about the employer/employee relationship, you are encouraged to seek the advice of an attorney.

****As an employer-representative of a fiscal agent worker, I understand the stated information and accept responsibility. I understand that all employee paperwork including the ‘Participant Specific Training Certification’ must be completed and received by BDS Fiscal PRIOR to working with the client.**

**As an employee, I understand the role of my employer and the CLTS Waiver requirements.

N/A - This copy is for your records.

Parent/Employer Signature

Employee Signature

Date

This copy is for your records. Each employee you hire will have a copy of this Statement of Understanding in their Employee Handbook to be signed by both parties and sent in at that time.

Fraud Notice

Misuse of Children’s Long Term Support (CLTS) funding is fraud. Due to being a Medicaid funded program, this would be **Medicaid fraud**, which is a federal offense. The following information is provided with the intent of educating and informing parents and providers regarding the use of these funds, and to ensure understanding and compliance with their intended use.

Please initial the beginning of each paragraph as you read.

EMPLOYEE EMPLOYER

_____ _____ CLTS monies are to be used only for the benefit of the child who has qualified for services. Any use of acceptance of money for anything other than goods or services to the eligible child is considered fraud.

_____ _____ Timesheets for in-home workers should reflect the number of service hours actually provided to the eligible child. Any alteration of the timesheet to inflate or misrepresent the number of hours provided to that child is considered fraud.

_____ _____ Families cannot benefit financially from providers other than by the direct benefit of the service that their eligible child receives. A provider giving a “kickback” to a parent is considered fraud.

_____ _____ CLTS funds can only be used for allowable services that are pre-approved by the child’s Service Coordinator. Misrepresentation of a service that you provide or receive in order to claim reimbursement for non-allowable services is considered fraud.

_____ _____ If you are aware or become aware of a situation involving misuse of CLTS Waiver funds, please immediately contact either the Service Coordinator assigned to the case or Sarah Witte, Youth Treatment Team Supervisor of the Washington County Human Services Department, at 262-335-4592. In the interest of good stewardship of public funds; and to maintain public trust, program continuation, and adherence to program objectives, Washington County will aggressively follow up on any such report if sufficient information is offered. If the initial review suggests intentionality, Washington County would be obligated to report such suspicion to law enforcement for further investigation.

My signature below indicates that I have read and understand the statements made above. If I have any questions about those statements, I know that I can contact my CLTS Service Coordinator directly.

N/A - This copy is for your records.

Parent/Employer Signature

Employee Signature

Date

This copy is for your records. Each employee you hire will have a copy of this Fraud Notice in their Employee Handbook to be signed by both parties and sent in at that time.

Service Definitions

Provider definitions apply to independent workers paid through BDS Fiscal. This document is intended to describe the employee's responsibilities/tasks for CLTS Waiver purposes.

Requirements to provide these services include showing proof of at least two years of experience working with children with disabilities and child specific training.

- **Child Care** - Child care services ensure the child or youth's exceptional physical, emotional, behavioral, or personal care needs are met during times when his or her family members are working, pursuing education and employment goals.

Child care for a child under age 12: this service includes the supplemental cost of child care to meet the child's exceptional care needs. This includes staffing necessary to meet the child's care needs above and beyond the cost of basic child care that all families with young children may incur. The basic cost of child care is the rate charged by and paid to a child care center for children who do not have special needs. The basic cost of child care does not include the provision of supplementary staffing, which may be covered by this service. Your service coordinator will work with you to determine what portion of the child care expense would be that of the Waiver.

Child care for a child age 12 or older: the total cost of child care may be covered by the CLTS Waiver as noted in CLTS Waiver manual. The total cost of child care is available when the child has aged out of his or her traditional child care settings (typically available up to age 12), but due to a disability the child continues to require care or supervision.

- **Daily Living Skills** – The role with the employer/participant is to provide skill development and/or training to improve the participant's ability to independently perform routine daily activities and effectively utilize community resources (i.e. self-help skills, money management, food preparation, etc.). Services are instructional and focused on skill development – they are not skills to be completed for the participant. This does NOT include activities recreational in nature, social skill training, educational related services, or behavior modification. An initial goal setting report is required at the start of services with progress reports every six months.
- **Mentoring** - Mentoring services improve the child or youth's ability to interact in their community in socially advantageous ways. The mentor provides the child or youth with experiences in peer interaction, social and/or recreational activities, and employability skill-building opportunities during spontaneous and real-life situations, rather than in a segregated or classroom-type environment. The mentor implements learning opportunities by guiding and shadowing the child or youth in the community while practicing and modeling interaction skills. At a minimum, team review meetings are held quarterly. Team reviews are required to include the child (unless deemed inappropriate), the child's parent or responsible person, the relevant service provider agency staff or supervisor (when applicable), and the support and service coordinator (SSC). Providers must develop a written plan documenting the objectives for the child and the objectives for the mentor. A written summary of the progress toward and changes to the objectives for the child or youth and his or her mentor is required every three months.

- Respite Care** – Respite care services maintain and strengthen the child or youth’s natural supports by easing the daily stress and care demands for his or her family, or other primary caregiver(s), on a short-term basis. These services provide a level of care and supervision appropriate to the child or youth’s needs while his or her family or other primary caregiver(s) are temporarily relieved from daily caregiving demands.

****Employees are not allowed to work over 40 hours in a work week (Sunday-Saturday).****

Please check ALL that apply regarding the service that will be provided for the employer/participant:

✓	Service Type	Pay Rate	Hours or Days per Month
	Child Care - hourly		
	Child Care - daily		
	Daily Living Skills Training		
	Mentoring		
	Respite Care - hourly		
	Respite Care - daily		

By signing below, I demonstrate that I understand and accept the above responsibilities. Both parties understand that we may not charge in excess of the amount authorized on the Child/Participant’s plan. After the Employee has performed the services per this agreement, timesheets are due to BDS Fiscal according to the Payment Schedule. Both signers agree to only submit timesheets within the hours authorized. Without prior approval, excess hours claimed above authorization may be rejected for payment.

N/A - This copy is for your records.

Parent/Employer Signature

Employee Signature

Date

This copy is for your records. Each employee you hire will have a copy of this Service Definitions in their Employee Handbook to be signed by both parties and sent in at that time.

CRITICAL INCIDENT REPORTING OVERVIEW

What is a critical incident?

A critical incident is any actual or alleged event or situation that creates a significant risk or serious harm to the physical, mental health, safety, or well being of your child. The critical incidents that must be reported to your Support and Service Coordinator include:

- Any abuse or neglect of the child known or suspected
- Errors in medical or medication management that result in a significant adverse reaction that requires medical attention
- The initiation of an investigation by law enforcement of an event or allegation regarding a child as either a perpetrator or victim, unless such action is a component of an approved crisis or treatment plan.
- Significant and substantial damage to the residence of the child or service provider.
- Use of isolation, seclusion, or restraint by a service provider which is not included and approved as part of a behavior support plan.
- An unexpected event or behavior that causes a serious injury or risk to the child; which may include running away, setting a fire, violence, hospitalization resulting from an accident, suspected or confirmed suicide attempts, or death of the child.

If any of these incidents occur please contact your Support & Service Coordinator.

Contact Name & Phone Number: Washington County Human Services Department,
division of Children & Families: 262-335-4610

Why is a critical incident reported?

- The assurance of health, safety, and welfare of your child is a condition of all Medicaid Waivers by the federal Centers for Medicare and Medicaid Services.
- One of the ways both the State and contracted agents assure health, safety, and welfare of your child is by individually reporting, monitoring, and resolving critical incidents.
- To address incidents as they occur and decrease the likelihood of a recurrence.

How is a critical incident reported?

- As soon as possible families and providers are required to report critical incidents to their agency Support and Service Coordinator.
- Agency Support and Service Coordinators are required to immediately report critical incidents to the State staff responsible for the CLTS Waiver program to ensure necessary steps have been taken to protect the child and assure safety.
- Agency Support & Service Coordinators are required to submit a final report within 30 days of the incident.

What happens after a critical incident is reported?

- Support and Service Coordinators are expected to address and resolve situations and implement systems to decrease the likelihood of a recurrence.
- The State staff responsible for the CLTS Waiver program will use information collected in critical incident reports to identify statewide or regional trends, which will then allow for the development of training or interventions to decrease the likelihood of recurrence.

If a critical incident occurs, families and providers should seek all necessary care and assistance from medical or emergency personnel as appropriate. This reporting procedure does not provide an immediate response or replace other mandatory reporting expected of agency personnel.

When you hire a provider, their employee packet will contain a copy of this overview as well as a form acknowledging receipt of this information that both parties will need to sign.

Fiscal Agent Agreement

Any person who pays another person to provide services for him or her has the right and responsibility to hire, fire, supervise, train, set hours of work, determine rates, control payment, assign tasks and duties, determine working conditions, and provide tools and supplies. The person with these rights is the Employer. Any person providing these services is the Employee.

Note: some Employer obligations are different when the Employee is the Employer's spouse, parent, or child under 18, as described below. However, any person providing CLTS Waiver services must be 18 years of age or older. Additionally, neither the child's parents nor any spouse of the child's parents is eligible to provide CLTS Waiver services to the child.

For each Employee, the Employer has the obligation to:

1. Pay a wage at least equal to the Federal and State minimums.
2. Arrange for social security benefits for Employees earning more than \$50.00 in a calendar quarter who are not the Employer's Spouse, Parent, or Child under 18.
3. Arrange for Worker's Compensation benefits.
4. Arrange for Unemployment Compensation benefits for Employees paid more than \$1000.00 in a calendar quarter who are not the Employer's Spouse, Parent, or Child under 18.
5. Arrange for the maintenance of the records and file the necessary forms with the appropriate Federal and State agencies to comply with bullets 2, 3, and 4 above.

In addition, the Employee will not work over 40 hours in a work week (Sunday-Saturday) unless employee is authorized to provide full day respite at day rate.

I have read and understood the above information and I make the following election regarding my responsibility as an Employer. By my signature below, I wish to have **BDS Fiscal** appointed as my fiscal agent on behalf of me as the Employer to ensure timely recording and payment of required benefits.

Employer Representative/**Parent** Signature

Date

Name of **child** receiving services

Fiscal Agent Release

Have you/your child been an Employer/Parent or Employer/Client before participating in this program?
(If so, your child will have already have a Tax ID Number/Employer Identification Number, or **EIN**)

Yes No

Have you had a fiscal agent before (aside from BDS Fiscal/Broadscope Disability Services)?

No → *sign here and leave rest of form blank:* _____

Yes, currently have a fiscal agent Yes, had a fiscal agent in the past

If you currently have or have previously had a fiscal agent, BDS Fiscal may need to contact them so that your payroll records are reported correctly to both the state and federal governments.

Name of other Fiscal Agent: _____

Street Address: _____

City: _____ State: _____ Zip code: _____

Phone: (_____) _____ - _____

By signing below, I authorize BDS Fiscal and the above named Fiscal Agent to share information regarding the fiscal agent history and records of my child _____ DOB _____, of whom I certify I am the legal parent/guardian and thus their Employer Representative.

BDS Fiscal is associated with Broadscope Disability Services, Inc.
6102 West Layton Avenue, Greenfield, WI, 53220 ♦ Phone: 414-329-4500 ♦ Fax: 414-329-4510

Employer Representative/**Parent** Name – Printed

Employer Representative/**Parent** Signature

Date

How to Complete Government Forms as Your Child

Form SS-4 Application for Employer Identification Number (pages 15-16)

Because your child will be an employer, your child will need a federal Employer Identification Number (EIN), also called a Taxpayer ID Number. This form allows us to apply for that ID number. More information and full instructions can be found at <https://www.irs.gov/formSS4>.

Fill out the form as follows: **1** Your child's name **4a-b** Your mailing address **5a-b** Your street address (if different)
6 Your county **7a** Your name **7b** Your SSN **9a** Your child's SSN **18** Check yes/no

Then sign, date, and fill in your phone number at the bottom.

Form 8655 Reporting Agent Authorization (page 17)

ORIGINAL PAPER COPY NEEDED

This form authorizes BDS Fiscal to act as your reporting agent with the federal government. Completion of this form allows BDS Fiscal's accounting firm, O'Leary & Anick, to file your employer tax returns and to make deposits & payments for those taxes. More information can be found at <https://www.irs.gov/form8655>.

Fill out the form as follows: **1a** Your child's name **3** Your address **6** Your name **7** Your phone #

Then sign and date at the bottom. (#2 will get filled in by us when your child receives an EIN from the IRS.)

Form 8821 Tax Information Authorization (page 18)

ORIGINAL PAPER COPY NEEDED

This form authorizes BDS Fiscal's accounting firm, O'Leary & Anick, to have access to your child's income tax information. More information and full instructions can be found at <https://www.irs.gov/form8821>.

Fill out the form as follows: **1 Taxpayer information** Your child's name & address; your phone number

Then sign, date, and print your name at the bottom. (The taxpayer ID number will get filled in by us.)

My Tax Account Authorization (page 19)

This form authorizes BDS Fiscal's accounting firm, O'Leary & Anick, to file tax returns, make payments, and access your child's tax information through My Tax Account. More information is available at <https://www.revenue.wi.gov/Pages/FAQS/mta-using-mta.aspx>.

Fill out the form as follows: **Taxpayer name** Your child's name **Social Security Number** Your child's SSN
Fill in your address, telephone number, and email address. Then sign and date.

IN EMPLOYEE HANDBOOK: Form I-9 Employment Eligibility Verification

Employee completes Section 1. You, as the employer, complete Section 2. Alternatively, we can complete Section 2 if the employee brings their document(s) to our office. Read full instructions at <https://www.uscis.gov/i-9>.

Copy the employee's name and the # of the box they checked (1, 2, 3, or 4) from Section 1. Then reference the I-9 List of Acceptable Documents. The employee needs to show you either one document from List A or a document from List B and a document from List C. Write down the information from the document(s) – common examples:

Document Title: Passport, Permanent Resident Card, Driver's license, Social Security card, Birth certificate

Issuing Authority: U.S. Dept of State, USCIS, State/county/Tribe/military branch, Social Security Administration

Document Number: Passport #, USCIS#, License or ID #, SSN - copy # from the document. Write N/A if none.

Expiration Date: Copy from the document – MUST BE UNEXPIRED. If no expiration date write N/A.

Then sign and date Section 2. Print your name and address. Leave Section 3 (at the bottom) blank.

Application for Employer Identification Number
(For use by employers, corporations, partnerships, trusts, estates, churches,
government agencies, Indian tribal entities, certain individuals, and others.)
▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.
▶ 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			
	2 Trade name of business (if different from name on line 1) N/A	3 Executor, administrator, trustee, "care of" name N/A		
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)		
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)		
	6 County and state where principal business is located			
	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 checked="" type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____		
	<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (TIN) _____		
	<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (TIN of grantor) _____		
	<input type="checkbox"/> Personal service corporation	<input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government		
	<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government		
	<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises		
	<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) if any ▶ _____		
	9b If a corporation, name the state or foreign country (if applicable) where incorporated	State N/A Foreign country		
	10 Reason for applying (check only one box)	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____		
	<input checked="" type="checkbox"/> Started new business (specify type) ▶ Homecare	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____		
	Service Recipient	<input type="checkbox"/> Purchased going business		
	<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Created a trust (specify type) ▶ _____		
	<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
	<input type="checkbox"/> Other (specify) ▶ _____			
	11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year		
	13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">Agricultural</td> <td style="width:33%;">Household</td> <td style="width:33%;">Other</td> </tr> </table>		Agricultural	Household
Agricultural	Household	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) ▶			
	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"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker		
	<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail		
	<input checked="" type="checkbox"/> Other (specify) ▶ Homecare Service Recipient			
	17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
	18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input 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 Broadscope Disability Services, Inc	Designee's telephone number (include area code) 414-329-4500		
	Address and ZIP code 6102 West Layton Avenue, Greenfield, WI 53220	Designee's fax number (include area code) 414-329-4510		
	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.			
	Name and title (type or print clearly) ▶ Parent/Guardian	Applicant's telephone number (include area code)		
	Signature ▶	Applicant's fax number (include area code)		
	Date ▶			

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC (or similar single-member entity)	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

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

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

⁷ See also *Household employer* on page 4 of the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

Reporting Agent Authorization

OMB No. 1545-1058

Information about Form 8655 and its instructions is at www.irs.gov/Form8655.

Taxpayer

1a Name of taxpayer (as distinguished from trade name) 2 Employer identification number (EIN) 1b Trade name, if any 4 If you are a seasonal employer, check here 3 Address (number, street, and room or suite no.) 5 Other identification number (optional) City or town, state, and ZIP code 6 Contact person 7 Daytime telephone number 8 Fax number

Reporting Agent

9 Name (enter company name or name of business) 10 Employer identification number (EIN) O'Leary & Anick 11 Address (number, street, and room or suite no.) 11933 W Burleigh Street City or town, state, and ZIP code Wauwatosa, WI 53222 12 Contact person 13 Daytime telephone number 14 Fax number Kevin O'Leary 414-774-0300 414-774-0784

Authorization of Reporting Agent to Sign and File Returns (Caution: See Authorization Agreement)

15 Indicate the tax return(s) to be signed and filed. For quarterly returns, use "YYYY/MM" format. "MM" is the last month of the quarter for which the authorization begins (for example, "2018/09" for third quarter of 2018). For annual returns, use "YYYY" format to indicate the year for which the authorization begins. 940 2020 941 2020/03 940-PR 941-PR 941-SS 943 943-PR 944 2020 945 1042 CT-1

Authorization of Reporting Agent to Make Deposits and Payments (Caution: See Authorization Agreement)

16 Indicate the tax return(s) for which the reporting agent is authorized to make deposits or payments. Use the "YYYY/MM" format to enter the month in which the authorization begins (for example, "2018/08" for August 2018). 940 2020 941 2020/03 943 944 2020 945 720 1041 1042 1120 CT-1 990-PF 990-T

Duplicate Notices to Reporting Agents

17 Check here to request the IRS to issue to the reporting agent duplicate copies of notices and correspondence regarding returns filed and deposits or payments made by the reporting agent. [checked]

Disclosure Authorization for Forms Series W-2, 1099, and/or 3921/3922

18a The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning 2020. b The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning. c The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Forms 3921 and 3922. This authority is effective for calendar year forms beginning.

State or Local Authorization (Caution: See Authorization Agreement)

19 Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16. [checked]

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made and that I may enroll in the Electronic Federal Tax Payment System (EFTPS) to view deposits and payments made on my behalf. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is terminated or revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer. Sign Here Signature of taxpayer Parent/Guardian Title Date

Form **8821**
(Rev. January 2018)
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.

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 7.

Taxpayer name and address _____ Taxpayer identification number(s) _____
Daytime telephone number _____ Plan number (if applicable) _____
N/A

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ▶

Name and address
Kevin O'Leary
O'Leary & Anick
11933 W Burleigh Street
Wauwatosa, WI 53222

CAF No. _____
PTIN _____
Telephone No. **414-774-0300**
Fax No. **414-774-0784**
Check if new: Address Telephone No. Fax No.

3 Tax Information. Appointee 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
Income	940, 941, 944	2019, 2020	

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. 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 ▶
Note. Appointees will no longer receive forms, publications, and other related materials with the notices.
b If you don't want any copies of notices or communications sent to your appointee, check this box ▶

6 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 6 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 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative, 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 and tax periods shown on line 3 above.

▶ **IF NOT COMPLETE, 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 Title (if applicable)
Parent/Guardian

MY TAX ACCOUNT AUTHORIZATION

Taxpayer Name			Social Security Number	FEIN
Address			WTN N/A	
Address			Telephone Number	
City	State	Zip Code	E-mail Address	

Hereby authorizes the following individual(s)

Name O'Leary & Anick		Telephone Number 414-774-0300		
Address 11933 W Burleigh Street		City Wauwatosa	State WI	Zip Code 53222
Name		Telephone Number		
Address		City	State	Zip Code
Name		Telephone Number		
Address		City	State	Zip Code

To access my business tax accounts on My Tax Account. I do not have access to the internet nor do I have an email address and I would like the above listed individuals to file returns and have access to my tax account information. My Tax Account is the Department of Revenue's free, secure, online business tax service that allows access to view current account status, file & amend returns, make payments, view certain correspondence, and manage and update account information.

I understand that the execution of the Authorization does not relieve me of personal responsibility for correctly and timely reporting and paying taxes, or from penalties for failure to do so, all as provided for under Wisconsin tax law. I understand a photocopy and/or faxed copy of this form has the same authority as the signed original.

Additionally, I understand that in providing the authorization to the named individuals above to file my return and make payments on my behalf that I bear the personal responsibility to monitor my account and banking relationships to ensure the accuracy of any bank account transactions, effectiveness and security of all transactions that are executed on my behalf.

If any individual named above is no longer authorized to execute transactions on my behalf, it will be my responsibility to ensure that the Department of Revenue has been notified to cease the access for that individual.

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer and that I have read and understand the conditions and terms of this MTA Authorization agreement.

Signature	Title Parent/Guardian	Date
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BDS Fiscal 2020 Payroll Payment Schedule

Pay Period Dates 12:00am start date thru 11:59pm end date	DEADLINE: Timesheets received by:	Pay Date Will be paid on:
P1: 12/8/2019 - 12/31/2019	Thursday, January 2nd	1/15/2020
P2: 1/1/2020 - 1/15/2020	Monday, January 20th	1/31/2020
P3: 1/16/2020 - 1/31/2020	Monday, February 3rd	2/14/2020
P4: 2/1/2020 - 2/15/2020	Monday, February 17th	2/28/2020
P5: 2/16/2020 - 2/29/2020	Monday, March 2nd	3/13/2020
P6: 3/1/2020 - 3/15/2020	Monday, March 16th	3/31/2020
P7: 3/16/2020 - 3/31/2020	Friday, April 3rd	4/15/2020
P8: 4/1/2020 - 4/15/2020	Monday, April 20th	4/30/2020
P9: 4/15/2020 - 4/30/2020	Monday, May 4th	5/15/2020
P10: 5/1/2020 - 5/15/2020	Monday, May 18th	5/29/2020
P11: 5/16/2020 - 5/31/2020	Monday, June 1st	6/15/2020
P12: 6/1/2020 - 6/15/2020	Wednesday, June 17th	6/30/2020
P13: 6/16/2020 - 6/30/2020	Thursday, July 2nd	7/15/2020
P14: 7/1/2020 - 7/15/2020	Monday, July 20th	7/31/2020
P15: 7/16/2020 - 7/31/2020	Monday, August 3rd	8/14/2020
P16: 8/1/2020 - 8/15/2020	Monday, August 17th	8/31/2020
P17: 8/16/2020 - 8/31/2020	Wednesday, September 2nd	9/15/2020
P18: 9/1/2020 - 9/15/2020	Thursday, September 17th	9/30/2020
P19: 9/16/2020 - 9/30/2020	Friday, October 2nd	10/15/2020
P20: 10/1/2020 - 10/15/2020	Monday, October 19th	10/30/2020
P21: 10/16/2020 - 10/31/2020	Monday, November 2nd	11/13/2020
P22: 11/1/2020 - 11/15/2020	Monday, November 16th	11/30/2020
P23: 11/16/2020 - 11/30/2020	Wednesday, December 2nd	12/15/2020
P24: 12/1/2020 - 12/15/2020	Thursday, December 17th	12/31/2020

- **PAY PERIODS:** the 1st–15th and the 16th–last day of each month* from 12:00am (midnight) to 11:59pm.
- **DEADLINE:** timesheets must be received by this date in order to be paid on the next Pay Date (no exceptions).
- **PAY DATES:** the 15th/last day of the month, or the business day before if falling on a weekend or holiday.

*NOTE: P1 is an exception as we transition from a biweekly payroll system to bimonthly.

How to submit your timesheet: Text: 262-373-9870 • Fax: 414-329-4510 • bdsfiscal@broadscope.org
 Timesheets may also be mailed to our office: 6102 W Layton Ave, Greenfield, WI 53220. Drop off during business hours only. BDS Fiscal is associated with Broadscope Disability Services, Inc. and can be reached at 414-329-4500.

Employee/Provider Name *(one per timesheet)*

 Employer/Service Recipient Name *(child's name)*

Pay Period: ____/____/____ to ____/____/____

Employer/Service Recipient County of Residence

ATTENTION

- One pay period per timesheet.
- Round to nearest 15-minute increment for hour totals (15min = .25 30min = .5 45min = .75).
- Must have authorization from county to use full days.
- Neither BDS Fiscal nor the CLTS Waiver program are responsible for paying for hours submitted after 60 days, hours that exceed 40 per week (Sun-Sat), or hours that exceed the amount authorized.

Date	Service	Start	End	# Hours <i>9 max per day</i>	Check if full day
		AM	AM		<input type="checkbox"/>
		PM	PM		<input type="checkbox"/>
		AM	AM		<input type="checkbox"/>
		PM	PM		<input type="checkbox"/>
		AM	AM		<input type="checkbox"/>
		PM	PM		<input type="checkbox"/>
		AM	AM		<input type="checkbox"/>
		PM	PM		<input type="checkbox"/>
		AM	AM		<input type="checkbox"/>
		PM	PM		<input type="checkbox"/>
		AM	AM		<input type="checkbox"/>
		PM	PM		<input type="checkbox"/>
		AM	AM		<input type="checkbox"/>
		PM	PM		<input type="checkbox"/>
Service types: Child Care = CC Respite Care = R Daily Living Skills = DLS Respite Group = RG Supportive Home Care = SHC Mentoring = M				Totals:	

I/We certify that the information provided on this form is a true and accurate statement of the services provided, that the services were provided in accordance with the care plan, and that the Client/Service Recipient was not hospitalized during the time services were provided. I/We understand that payment for services provided are subject to payroll taxes and that falsification of this timesheet is considered Medicaid fraud and may result in dismissal from employment and/or criminal prosecution.

Employee/Provider Signature _____ Date _____

Employer Representative/Parent Signature _____ Date _____

Timesheets must be submitted to BDS Fiscal within 60 days of service via one of the following methods:

Mail: 6102 W Layton Avenue, Greenfield, WI 53220 ♦ Fax: 414-329-4500
 Email: bdsfiscal@broadscope.org ♦ Text: 262-373-9870

*For questions concerning payroll matters or how to fill out this form, call BDS Fiscal at 414-329-4500.
 Refer to current payroll schedule for pay dates. BDS Fiscal is associated with Broadscope Disability Services, Inc.*