

BDS FISCAL

associated with

broadscope
DISABILITY SERVICES

Employer Handbook

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

Megan Peterson
Fiscal Administrative Assistant
414-755-8020

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. Minimum age of employees is determined by your county.
- Job Posting – if you are struggling to find a provider, consider:
 - 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.
 - Post a newspaper ad (can be costly).
- 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 have children / 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 | • National Origin | • Harassment |
| • Disability | • Sex | • Drug Testing |
| • Race | • Pregnancy | • Polygraph Testing |
| • Religion | • Diversity | • 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

- | | |
|---|--|
| <ul style="list-style-type: none">• Communication<ul style="list-style-type: none">○ Clear, honest, fair○ State expectations• Retention<ul style="list-style-type: none">○ Turnover is costly & time consuming○ Appreciation for good work is key: specific, sincere, timely• Performance Reviews<ul style="list-style-type: none">○ Time for both sides to review & clarify○ Communicate goals and expectations | <ul style="list-style-type: none">• Delivering Negative Feedback<ul style="list-style-type: none">○ Be constructive○ Give specific examples of the problem and how to improve• Misconduct<ul style="list-style-type: none">○ Late or absent○ Failure to follow rules/complete work○ Progressive Discipline<ul style="list-style-type: none">• 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.

Children's Incident Reporting for Providers

WI Dept of Health Services P-02613 (02/2022)

As part of the Children's Long-Term Support (CLTS) Waiver Program, **you must report incidents to the county waiver agency (CWA) as soon as possible.** This is done by reporting the incident **directly to the contact person identified by the CWA.**

What is an incident?

- Actual or alleged abuse, neglect, or exploitation involving the participant including:
 - Physical, verbal, and emotional abuse
 - Sexual abuse or exploitation
 - Neglect constituted by failure to seek medical attention, lack of food or nutrition, dangerous living situation, or lack of supervision
 - Financial exploitation constituted by misappropriation of the participant's funds or property
- Hospitalization, including:
 - Hospitalization due to an error in medical or medication management that results in an adverse reaction
 - Psychiatric hospitalization
- Law enforcement contact or investigation involving the participant.
 - Incident reports are required only for a participant's contact with law enforcement that is associated with risk to the health and safety of a participant or others
 - Incident reports are required for a participant's law enforcement contacts that are part of the participant's crisis or behavior intervention plan
- Unapproved use of a restrictive measure including:
 - Misuse of mechanical restraint or protective equipment
 - Use of manual restraint
 - Use of isolation or seclusion
- Death of the participant

If any of these incidents occur please contact your Support & Service Coordinator. The following link will take you to a chart of county contacts. When it opens, scroll down to find the chart.

<https://www.dhs.wisconsin.gov/clts/contact.htm>

What must be reported?

Report to the CWA any event or situation involving a participant that you have directly observed, or have information about, that meets the definition of an incident as listed above.

How do I report an incident?

You must report incidents and risks to a participant's safety using the process outlined by the CWA. The CWA will inform you of its specific incident reporting requirements, including their contact information for submitting the report.

What happens after an incident is reported?

Once you have reported an incident, the CWA is required to:

1. Refer allegations of child abuse and neglect to the county child protective services agency or the local law enforcement agency for further investigation, if applicable.
2. Work closely with you and the family to reduce further risk to the participant and prevent other children from being harmed.
3. Review the participant's service plan to identify possible changes to supports, services, or assigned providers to help prevent further incidents.
4. Implement changes identified in the service plan review.
5. Report incidents to the Wisconsin Department of Health Services.
6. Any instances of substantiated findings or criminal conviction of a paid caregiver (provider) for abuse, neglect, or exploitation of a participant will result in barring the provider from working as a caregiver and having direct access to a participant enrolled in the Children's Long-Term Support Waiver Program or Children's Community Options Program.

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.

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.

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 Waukesha County to share information, and one for your employee and BDS Fiscal. There will also be several forms for both you and the employee to sign.

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 6

Fiscal Agent Agreement - page 7

Fiscal Agent Release - page 8

Form SS-4 Application for Employer Identification Number - page 10

Form 2678 - Employer/Payer Appointment of Agent - page 11

Legal Name of child receiving services: _____

Preferred name of child: _____

Parent/Guardian email address: _____

Parent/Guardian phone number: _____

Parent/Guardian printed name: _____

We will communicate program updates & information primarily via email. Do you also want to receive notifications about giveaways, special events, resources, 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

Print form to add signature

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, 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 of care 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
Print form to add signature

Date

Name of **child** receiving services

Fiscal Agent Release

Does your child already have a Tax ID Number (TIN) or Employer ID Number (EIN)? (e.g. if they have been an employer before or if they needed one for a trust account) 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:* _____
(we will apply for the EIN number for you) **Print form to add signature**

☐ 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 will contact them so that your payroll records are reported correctly to both the state and federal governments.

Parent or Fiscal Agent: Please send a copy of the EIN / TIN # with the IRS logo on the document.

Fiscal Agent: Also, please send the SUTA #.

Name of other Fiscal Agent: _____

Street Address: _____

City: _____ State: _____ Zip code: _____

Phone: (_____) _____ - _____ Fax: (_____) _____ - _____

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 parent/legal 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

Print form to add signature

Date

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't 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	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-14, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 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	doesn't 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, 7a-b, 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 as applicable), 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 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, 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, 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, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity 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	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 doesn't have employees.

² However, don't 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 Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't 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 agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in 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.

Form SS-4 Application for Employer Identification Number (page 10)

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 **SS-4**
(Rev. December 2023)
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.

Go to www.irs.gov/FormSS4 for instructions and the latest information.

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)	3 Executor, administrator, trustee, "care of" name																
	4a	Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Don't 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)? ☐ Yes ☐ 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? ☐ Yes ☐ No																		
9a	Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check. <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> ☐ Sole proprietor (SSN) ☐ Partnership ☐ Corporation (enter form number to be filed) ☐ Personal service corporation ☐ Church or church-controlled organization ☐ Other nonprofit organization (specify) ☐ Other (specify) </td> <td style="width: 50%; vertical-align: top;"> ☐ Estate (SSN of decedent) ☐ Plan administrator (TIN) ☐ Trust (TIN of grantor) ☐ Military/National Guard ☐ Farmers' cooperative ☐ REMIC ☐ State/local government ☐ Federal government ☐ Indian tribal governments/enterprises </td> </tr> </table>			☐ Sole proprietor (SSN) ☐ Partnership ☐ Corporation (enter form number to be filed) ☐ Personal service corporation ☐ Church or church-controlled organization ☐ Other nonprofit organization (specify) ☐ Other (specify)	☐ Estate (SSN of decedent) ☐ Plan administrator (TIN) ☐ Trust (TIN of grantor) ☐ Military/National Guard ☐ Farmers' cooperative ☐ REMIC ☐ State/local government ☐ Federal government ☐ Indian tribal governments/enterprises														
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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) <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> ☐ Started new business (specify type) ☐ Hired employees (Check the box and see line 13.) ☐ Compliance with IRS withholding regulations ☐ Other (specify) </td> <td style="width: 50%; vertical-align: top;"> ☐ Banking purpose (specify purpose) ☐ Changed type of organization (specify new type) ☐ Purchased going business ☐ Created a trust (specify type) ☐ Created a pension plan (specify type) </td> </tr> </table>			☐ Started new business (specify type) ☐ Hired employees (Check the box and see line 13.) ☐ Compliance with IRS withholding regulations ☐ Other (specify)	☐ Banking purpose (specify purpose) ☐ Changed type of organization (specify new type) ☐ Purchased going business ☐ Created a trust (specify type) ☐ Created a pension plan (specify type)														
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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. <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; text-align: center;">Agricultural</td> <td style="width: 33%; text-align: center;">Household</td> <td style="width: 33%; text-align: center;">Other</td> </tr> </table>			Agricultural	Household	Other													
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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 will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter. ☐																		
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. <table style="width: 100%; border: none;"> <tr> <td style="width: 25%;">☐ Construction</td> <td style="width: 25%;">☐ Rental & leasing</td> <td style="width: 25%;">☐ Transportation & warehousing</td> <td style="width: 25%;">☐ Health care & social assistance</td> </tr> <tr> <td>☐ Real estate</td> <td>☐ Manufacturing</td> <td>☐ Finance & insurance</td> <td>☐ Accommodation & food service</td> </tr> <tr> <td colspan="3">☐ Other (specify)</td> <td>☐ Wholesale—agent/broker</td> </tr> <tr> <td colspan="3"></td> <td>☐ Wholesale—other ☐ Retail</td> </tr> </table>			☐ Construction	☐ Rental & leasing	☐ Transportation & warehousing	☐ Health care & social assistance	☐ Real estate	☐ Manufacturing	☐ Finance & insurance	☐ Accommodation & food service	☐ Other (specify)			☐ Wholesale—agent/broker				☐ Wholesale—other ☐ Retail
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			☐ Wholesale—other ☐ Retail																
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? ☐ Yes ☐ 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		Designee's telephone number (include area code)																
	Address and ZIP code		Designee's fax number (include area code)																
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.			Applicant's telephone number (include area code)																
Name and title (type or print clearly)			Applicant's fax number (include area code)																
Signature			Date																

Form **2678** **Employer/Payer Appointment of Agent****SEND TO BDS**

(Rev. December 2024) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you're an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

Note: This appointment isn't effective until we approve your request. See the instructions for more information.

- If you're an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

For IRS use:**Part 1: Why you're filing this form.**

(Check one)

- ☐ You want to **appoint** an agent for tax reporting, depositing, and paying.
- ☐ You want to **revoke** an existing appointment.

Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.**1 Employer identification number (EIN)**

		-							
--	--	---	--	--	--	--	--	--	--

2 Employer's or payer's name - Child's name

(not your trade name)

--

3 Trade name (if any)

--

4 Address

--

Number Street Suite or room number

--	--	--

City State ZIP code

--	--	--

Foreign country name Foreign province/county Foreign postal code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. (Check all that apply.)

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
--	---	--

Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)

☐☐

Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)

☐☐

Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)

☐☐

Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)

☐☐

Form 945, Annual Return of Withheld Federal Income Tax

☐☐

Form CT-1, Employer's Annual Railroad Retirement Tax Return

☐☐

Form CT-2, Employee Representative's Quarterly Railroad Tax Return

☐☐

* Generally, you can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- ☐ Check here if you're a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

**Sign your
name here**

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Print your name here

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Print your title here

Parent / Guardian

Date

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Best daytime phone

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Now give this form to the agent to complete.

BDS Fiscal 2026 Payroll Payment Schedule

Pay Period Dates 12:00am start date thru 11:59pm end date			DEADLINE: Supervisor APPROVED	Pay Date Will be paid on:
P1:	12/16/2025	- 12/31/2025	1/2/2026	1/15/2026
P2:	1/1/2026	- 1/15/2026	1/17/2026	1/30/2026
P3:	1/16/2026	- 1/31/2026	2/2/2026	2/13/2026
P4:	2/1/2026	- 2/15/2026	2/17/2026	2/27/2026
P5:	2/16/2026	- 2/28/2026	3/2/2026	3/13/2026
P6:	3/1/2026	- 3/15/2026	3/17/2026	3/31/2026
P7:	3/16/2026	- 3/31/2026	4/2/2026	4/15/2026
P8:	4/1/2026	- 4/15/2026	4/17/2026	4/30/2026
P9:	4/16/2026	- 4/30/2026	5/2/2026	5/15/2026
P10:	5/1/2026	- 5/15/2026	5/17/2026	5/29/2026
P11:	5/16/2026	- 5/31/2026	6/2/2026	6/15/2026
P12:	6/1/2026	- 6/15/2026	6/17/2026	6/30/2026
P13:	6/16/2026	- 6/30/2026	7/2/2026	7/15/2026
P14:	7/1/2026	- 7/15/2026	7/17/2026	7/31/2026
P15:	7/16/2026	- 7/31/2026	8/2/2026	8/14/2026
P16:	8/1/2026	- 8/15/2026	8/17/2026	8/31/2026
P17:	8/16/2026	- 8/31/2026	9/2/2026	9/15/2026
P18:	9/1/2026	- 9/15/2026	9/17/2026	9/30/2026
P19:	9/16/2026	- 9/30/2026	10/2/2026	10/15/2026
P20:	10/1/2026	- 10/15/2026	10/17/2026	10/30/2026
P21:	10/16/2026	- 10/31/2026	11/2/2026	11/13/2026
P22:	11/1/2026	- 11/15/2026	11/17/2026	11/30/2026
P23:	11/16/2026	- 11/30/2026	12/2/2026	12/15/2026
P24:	12/1/2026	- 12/15/2026	12/17/2026	12/31/2026

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