

# Employers:

Please fill out the forms that are included in this packet and return to the CLC Administrative Services fiscal agency by mail, email, or fax:

Email Address:

[Fiscal.Agent@charleslea.org](mailto:Fiscal.Agent@charleslea.org)

Mailing Address:

The Charles Lea Center~ ATTN: Respite Payroll  
195 Burdette Street  
Spartanburg, SC 29307

Fax number: 864-562-2118

## Employer Packet

Do you have?

	Employee Action Notice
	Form SS-4 (1 page)
	Form 2848 (2 pages)
	Form 8821 (1 page)
	Form 2678 (2 pages)

All packets can be returned by email, fax, or mail.

Email Address: [Fiscal.Agent@charleslea.org](mailto:Fiscal.Agent@charleslea.org)

Fax Number: 864-562-2118

Mailing Address: The Charles Lea Center (ATTN:  
Respite Payroll), 195 Burdette St., Spartanburg, SC  
29307

## **Employer IRS Tax Packet**

- **SS-4 - Application for Employer Identification Number:**

- This form is submitted to the IRS to obtain an EIN number for the employer. The IRS states that each family using respite caregivers should be named a household employer and are required to have their own EIN number.

**1:** Legal Name

**4A, 4B, and 6:** Address, County

**7A:** Name of Responsible Party

**7B/9A:** SSN

**11:** Estimated start date for Respite services

**13:** Under household, write in how many respite workers you expect to have within the next 12 months. You cannot list more than 3.

**Bottom of Page:** Print Name, sign, date, and list your phone number

- **Form 8821 – Tax Information Authorization:**

- This form is required by the IRS to allow CLC to interact with IRS regarding employer payroll taxes.

**1:** Taxpayer name and address, daytime telephone number

**Bottom of Page:** Sign name, print name, and date

- **Form 2848 – Power of Attorney and Declaration of Representative (2 Pages):**

- This form gives permission for CLC Administrative Services, Inc. (CLC) to file required payroll reports and make payroll tax payments to the IRS on the employer's behalf. This limited Power of Attorney restricts interaction only to matters specified on the form.

**Page One:**

**1:** Taxpayer name and address, daytime telephone number

**Page Two:**

**7:** Sign name, print name, and date

- **Form 2678 – Employer/Payer Appointment of Agent (2 Pages) – You will only complete information on page 1, CLC will complete page 2:**

- This form appoints CLC to process payroll on the family's behalf

**Part 2: #2 & #4:** Employer's name, address

**Bottom of Page:** Sign name, print name, date, and daytime telephone number

*\* If you have additional questions, please contact our Payroll department at 864-562-2345 or at [fiscal.agent@charleslea.org](mailto:fiscal.agent@charleslea.org) \**

**Application for Employer Identification Number**(For use by employers, corporations, partnerships, trusts, estates, churches,  
government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested					
	<b>2</b> Trade name of business (if different from name on line 1)		<b>3</b> Executor, administrator, trustee, "care of" name			
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)		<b>5a</b> Street address (if different) (Do not enter a P.O. box.)			
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions)		<b>5b</b> City, state, and ZIP code (if foreign, see instructions)			
	<b>6</b> County and state where principal business is located					
	<b>7a</b> Name of responsible party		<b>7b</b> SSN, ITIN, or EIN			
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<b>8b</b> If 8a is "Yes," enter the number of LLC members ▶			
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No						
<b>9a</b> Type of entity (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.						
<div style="display: flex; justify-content: space-between;"><div style="width: 48%;"><input checked="" type="checkbox"/> <b>Sole proprietor (SSN)</b> _____ <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 type="checkbox"/> Other (specify) ▶ _____</div><div style="width: 48%;"><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 ▶ _____</div></div>						
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country			
<b>10</b> Reason for applying (check only one box)						
<div style="display: flex; justify-content: space-between;"><div style="width: 48%;"><input checked="" type="checkbox"/> Started new business (specify type) ▶ <b>Respite, In-Home Supports, Attendant Care Serv</b> <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____</div><div style="width: 48%;"><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) ▶ _____</div></div>						
<b>11</b> Date business started or acquired (month, day, year). See instructions.		<b>12</b> Closing month of accounting year				
<b>13</b> 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%;"><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	<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> 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"/>	
Agricultural	Household	Other				
<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶						
<b>16</b> Check <b>one</b> box that best describes the principal activity of your business.						
<div style="display: flex; flex-wrap: wrap;"><div style="width: 25%;"><input type="checkbox"/> Construction</div><div style="width: 25%;"><input type="checkbox"/> Rental &amp; leasing</div><div style="width: 25%;"><input type="checkbox"/> Transportation &amp; warehousing</div><div style="width: 25%;"><input type="checkbox"/> Accommodation &amp; food service</div><div style="width: 25%;"><input type="checkbox"/> Wholesale-agent/broker</div><div style="width: 25%;"><input type="checkbox"/> Wholesale-other</div><div style="width: 25%;"><input type="checkbox"/> Retail</div><div style="width: 25%;"><input type="checkbox"/> Real estate</div><div style="width: 25%;"><input type="checkbox"/> Manufacturing</div><div style="width: 25%;"><input type="checkbox"/> Finance &amp; insurance</div><div style="width: 25%;"><input checked="" type="checkbox"/> Other (specify)</div></div>						
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.						
<b>18</b> 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 ▶ _____						
<b>Third Party Designee</b>	Complete this section <b>only</b> 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 <b>Robert L. Decker</b>		Designee's telephone number (include area code) ( <b>864</b> ) <b>562-2228</b>			
	Address and ZIP code <b>195 Burdette Street, Spartanburg, SC 29307</b>		Designee's fax number (include area code) ( <b>864</b> ) <b>562-2118</b>			
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 ▶			

## 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.<sup>1</sup> 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) <sup>2</sup>	Complete lines 1–18 (as applicable).
Purchased a going business <sup>3</sup>	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 <sup>4</sup>	Complete lines 1–18 (as applicable).
Created a pension plan as a plan administrator <sup>5</sup>	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 <sup>6</sup>	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 <sup>7</sup>	Complete lines 1, 2, 4a–5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup>	Complete lines 1–18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	Complete lines 1–18 (as applicable).

<sup>1</sup> 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.

<sup>2</sup> 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).

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

<sup>4</sup> 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.

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

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

<sup>7</sup> 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.

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

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

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

(Rev. October 2012)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

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

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

**Note.** This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

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

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

(Check one)

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

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

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

(not your trade name)

--

**3 Trade name (if any)**

--

**4 Address**

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Number	Street	Suite or room number
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--	--	--

City	State	ZIP code
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**5 Forms for which you want to appoint an agent or revoke the agent's appointment to file.**

(Check all that apply.)

Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)\*

Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)

Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)

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

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)

**For ALL  
employees/  
payees****For SOME  
employees/  
payees**

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

\*Generally you cannot appoint an agent to report, deposit, and pay taxes 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 taxes 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**

--

**Date**

/	/
---	---

**Print your name here**

--

**Print your title here**

--

**Best daytime phone**

--

**Now give this form to the agent to complete. ►**

**Part 3: Agent Information: If you will be an agent for an employer or payer, or want to revoke an appointment, complete this part.****6 Agent's employer identification number (EIN)**

		–								
--	--	---	--	--	--	--	--	--	--	--

**7 Agent's name** (not trade name)

--

**8 Trade name** (if any)

--

**9 Address**

--

Number

Street

Suite or room number

--

--

--

City

State

ZIP code

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

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

**X****Sign your  
name here**

--

Print your name here

--

Print your title here

--

Date

/	/
---	---

Best daytime phone

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# Instructions for Form 2678

Section references are to the Internal Revenue Code.

## Future Developments

For the latest information about developments related to Form 2678 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form2678](http://www.irs.gov/form2678).

## Purpose of Form

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment. You cannot use a prior version of this form. All prior versions are obsolete and will not be accepted.

- If you want to appoint an agent, check the box in Part 1 that says, "You want to **appoint** an agent for tax reporting, depositing, and paying," and complete Part 2.

**Note.** Generally, employers cannot appoint an agent to report, deposit, and pay FUTA taxes. If you are a home care service recipient, you may request approval to have an agent act on your behalf for FUTA tax purposes by checking the box in the footnote on line 5.

- If you are an agent and you want to accept an appointment, complete Part 3. If you are a corporate officer, partner, or tax matters partner, you must have the authority to execute this appointment of agent.

**Note.** If the employer/payer will be making payments not covered by the appointment, the employer/payer must file all related returns and deposit and pay taxes for those payments. When completing line 5, check the box(es) "For **SOME** employees/payees."

- If you are an employer, payer, or agent and you want to revoke an existing appointment of an agent, check the box in Part 1 that says, "You want to **revoke** an existing appointment," and complete Parts 2 and 3. However, only one signature is required. If an existing appointment is revoked, the IRS cannot disclose confidential tax information to anyone other than the employer/payer for periods after the appointment is revoked.

## Filing Form 2678

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

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

An agent for a home care service recipient that files an aggregate Form 940 must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, and file it with the aggregate Form 940.

An agent that files an aggregate Form 941 must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, and file it with the aggregate Form 941.

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

Agents must follow the procedures in Revenue Procedure 70-6 for employment taxes (unless you are a subagent for a state agent under Notice 2003-70) and Revenue Procedure 84-33 for

backup withholding. Agents for employers who are home care service recipients receiving home care services through a program administered by a federal, state, or local government agency may also use this form. These agents are often referred to as "fiscal/employer agents" and "household employer agents." All agents, employers, and payers remain liable for filing all returns and making all tax deposits and payments while this appointment is in effect. If an agent contracts with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment or to make any required tax deposits or payments and the third party fails to do so, the agent, employer, and payer remain liable.

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

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

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

The time needed to complete and file Form 2678 will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 1 hr., 5 min.

**Learning about the law or the form** . . . . . 54 min.

**Preparing, copying, assembling, and sending the form to the IRS** . . . . . 13 min.

If you have any comments concerning the accuracy of these time estimates or suggestions for making Form 2678 simpler, we would be happy to hear from you. You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Enter "Form 2678" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 2678 to this address. Instead, see the *Where To File Chart* next.



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

## Tax Information Authorization

OMB No. 1545-1165

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_\_

► Information about Form 8821 and its instructions is at [www.irs.gov/form8821](http://www.irs.gov/form8821).

► Do not sign this form unless all applicable lines have been completed.

► To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

**1 Taxpayer information.** Taxpayer must sign and date this form on line 7.

Taxpayer name and address (type or print)

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

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

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

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

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

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. 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 do not want any copies of notices or communications sent to your appointee, check this box . . . . . ☐

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

To revoke this tax information authorization, see the instructions.

**7 Signature of taxpayer.** If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

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

► DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

Date

Print Name

Title (if applicable)

☐☐☐☐☐

PIN number for electronic signature

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## General Instructions

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

**Future developments.** For the latest information about developments related to Form 8821 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8821](http://www.irs.gov/form8821).

### Purpose of Form

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

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

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

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

Use Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript, to request a tax return transcript for the current and three prior tax years that includes most lines of the original return. The transcript will not show payments, penalty assessments, or adjustments made to the originally filed return.

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

### When To File

Form 8821 must be received by the IRS within 120 days of the date it was signed and dated by the taxpayer.

### Where To File

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

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

### Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	855-214-7522
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF 2970 Market St. MS 3-E08.123 Philadelphia, PA 19104	855-772-3156

\*These numbers may change without notice. For updates to these fax numbers, go to [www.irs.gov/form8821](http://www.irs.gov/form8821).

\*\*Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use: V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, Suite 225, St. Thomas, V.I. 00802.

Your appointee may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to IRS.gov. Under the *for Tax Pros* tab, go to *Other Tools & Information* and click on *Use e-Services for Tax Pros*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

## Taxpayer Identification Number (TIN)

A TIN is used to confirm the identity of a taxpayer and identify the taxpayer's return and return information. It is important that you furnish your correct name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN).

## Partnership Items

A Tax Matter Partner is authorized to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of law concerning the tax treatment of partnership items.

## Appointee Address Change

If your appointee's address changes, a new Form 8821 is not required. The appointee can provide the IRS with the new information by sending written notification of the new address to the location where the Form 8821 was filed. Your appointee must sign and date the written notice.

## Specific Instructions

### Line 1. Taxpayer Information

**Individual.** Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a return is a joint return, the appointee(s) identified will only be authorized for you. Your spouse, or former spouse, must submit a separate Form 8821 to designate an appointee.

**Corporation, partnership, or association.** Enter the name, EIN, and business address.

**Employee plan or exempt organization.** Enter the name, address, and EIN or SSN of the plan sponsor/plan name, exempt organization or bond issuer. Enter the three-digit plan number when applicable. If you are the plan's trustee and you are authorizing the IRS to disclose the tax information of the plan's trust, see the instructions relating to trust.

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

**Estate.** Enter the name and address of the estate. If the estate does not have an identification number, enter the decedent's SSN or ITIN.

### Line 2. Appointee

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

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821. If more than two appointees are listed and you request copies of notices and communications be sent to your new appointees (see line 5), copies of notices and communications will be sent only to the first two appointees.

**Note.** Because the IRS will send copies of notices and communications to no more than two persons, if you previously filed a Form 2848, Power of Attorney and Declaration of Representative, for the same tax matters and periods and you requested copies of notices and communications be sent to your representative(s) at that time, requesting your new appointee(s) receive copies of notices and communications may stop notices and communications from being sent to your authorized representative(s).

Check the appropriate box to indicate if either the address, telephone number, or fax number is new.

### Line 3. Matters

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

For example, you may list "Income, 1040" for calendar year "2010" and "Excise, 720" for "2010" (this covers all quarters in 2010). Multiple years or a series of inclusive periods, including quarterly periods, you may list 2008 through (thru or a hyphen) 2010. For example, "2008 thru 2010" or "2nd 2009-3rd 2010." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

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

If you appoint someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in the description of matters column. If applicable, enter the tax year(s) for the penalty. Enter "NA" (not applicable) in the tax form number column. You do not have to enter the specific penalty.

**Column (d).** Enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability. Enter "not applicable" in column (d) if you are not limiting your appointee's authority to inspect and/or receive confidential tax information described in columns (a), (b), and (c).

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

**Note.** If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

**Note.** If Form W-2 is listed on line 3, then the appointee may receive information regarding any civil penalties charged that relate to that Form W-2.

A Form 8821 that lists a particular tax return will also entitle the appointee to receive the taxpayer notices regarding any return-related civil penalties and a specific reference to penalties is not required. However, any civil penalty that is not return-related is not covered by the Form 8821 unless it references "civil penalties" or a specific penalty is stated.

### Line 4. Specific Use Not Recorded on CAF

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

Check the box on line 4 if Form 8821 is filed for any of the following reasons:

- (a) requests to disclose information to loan companies or educational institutions,
- (b) requests to disclose information to federal or state agency investigators for background checks,
- (c) application for EIN, or
- (d) claims filed on Form 843, Claim for Refund and Request for Abatement.

If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

### Line 6. Retention/Revocation of Tax Information Authorizations

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

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart*, earlier. The copy of the tax information authorization must have a current signature of the taxpayer and date under the original signature on line 7. Write "REVOKE" across the top of Form 8821.

If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. In the statement:

- (a) indicate that the authority of the appointee is revoked,

- (b) list the name and address of each recognized appointee whose authority is revoked,
- (c) list the tax matters and tax periods, and
- (d) sign and date the statement.

If you are completely revoking the authority of the appointee, state "remove all years/periods" instead of listing the specific tax matters, years, or periods.

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

### Line 7. Signature of Taxpayer

**Individual.** You must sign and date the authorization. If a joint return has been filed, your spouse must execute his or her own authorization on a separate Form 8821 to designate an appointee.

**Corporation.** Generally, Form 8821 can be signed by:

- (a) an officer having authority under applicable state law to bind the corporation,
- (b) any person designated by the board of directors or other governing body,
- (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
- (d) any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(a)(1)(D)(ii) (bona fide shareholders of record owning 1% or more of the outstanding stock of the corporation).

**Partnership.** Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items*, earlier. If the Form 8821 covers more than one tax year or tax period, the person must have been a member of the partnership for all or part of each tax year or period covered by Form 8821.

**Employee plan.** If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual's exact title must be entered.

If the trust is the taxpayer, listed on line 1, a trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust has not previously submitted a completed Form 56, Notice Concerning Fiduciary Relationship, identifying the current trustee, the trust must submit a Form 56 to identify the current trustee.

**Estate.** If there is more than one executor, only one executor having the authority to bind the estate is required to sign. See regulations section 601.503(d).

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

## Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 authorizes the IRS to disclose your confidential tax information to the person you appoint. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your appointee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to designate an appointee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you do not provide all the information requested on this form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties.

We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to

enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart*, earlier.

# Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

## Part I Power of Attorney

**Caution:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

**Taxpayer name and address**

Taxpayer identification number(s)

**Daytime telephone number**

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if to be sent notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if to be sent notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

## 3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)

**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 Uses Not Recorded on CAF** ☐

**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return; \_\_\_\_\_

☐ Other acts authorized: \_\_\_\_\_

(see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_



- 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, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. 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 SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	Print name of taxpayer from line 1 if other than individual

## Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning 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 under the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer's 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 signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
  - 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 signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
  - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. 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 SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** 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

# CLC Administrative Services, Inc.

## Time Sheet Guideline

### Understanding of How Services are Provided:

- One week is defined by a period between Sunday 12:00 AM/00:00 to Midnight Saturday 12:00 AM/24:00.
  - Example of one week: January 3, 2021 to January 9, 2021
- One day is defined by a period beginning at 12:00 AM/00:00 to midnight 12:00 AM/24:00.
- A caregiver may provide to **only one** client during any given time frame and a client may have **only one** caregiver providing services during any time frame. **No overlapping time is permitted, regardless of where services are provided or number of caregivers providing services.**
- A client may only receive a **maximum of 16 hours** of services per day. This includes all time from all caregivers (**including using multiple caregivers**).
- A caregiver may only provide a **maximum of 16 hours** of services per day. This includes all time from all clients (including providing services to multiple clients).
- A caregiver may only provide a **maximum of 40 hours** of services per week. This includes all time for all clients and programs (including providing services to multiple clients).
- The employer is responsible for ensuring that all services are within the client's approved budget. No services are to be provided beyond the approved budget. CLC Administrative Services, Inc. will not be held liable for services being provided beyond the approved budget and cannot be processed through CLC Administrative Services, Inc. Budgets can be weekly, monthly, or yearly. Contact your Case Manager if you need assistance on the client's budget.

### Timesheet Instructions:

- All timesheets must include all the following for, In-Home UAP Attendant Care Services:
  - **Name of Caregiver**
  - **Name of Client**
  - **Caregiver's 4-digit ID number (provided from CLC Administrative Services, inc.)**
  - **Client's 4-digit ID number (provided from CLC Administrative Services, inc.)**
  - **Contact for Employer:**
    - **Phone number or email address**
  - **Contact for Caregiver:**
    - **Phone number or email address**
  - **Must complete daily tasks section on timesheet. (Will need to keep a copy for yourself and send to case management.)**

Please see figure 1:



- All timesheets must include all the following for Respite Services:
  - **Name of Caregiver**
  - **Name of Client**
  - **Caregiver's 4-digit ID number (provided from CLC Administrative Services, inc.)**
  - **Client's 4-digit ID number (provided from CLC Administrative Services, inc.)**
  - **Phone Number for Caregiver**
  - **Caregiver Email address**
  - **Phone Number for Employer**
  - **Employer Email address**

Please see figure 3:

<b>Respite CAREGIVER Timesheet</b>	
Caregiver Name: John Doe	Caregiver ID #: 1234
Street Address: 123 lane	Caregiver Phone: (864) 123-4567
City, State ZIP: Spartanburg, SC, 29306	Caregiver Email: abc@gmail.com
Client Name: Salley Sue	Client ID #: 4321
Street Address: 456 Drive	Employer Phone: (864) 123-7890
City, State ZIP: Spartanburg, SC, 29307	Employer Email: 123@gmail.com

Figure 3:

- **Date of service**
- **Time In, Time out, and total of hours**
- **Signature of Caregiver and Employer with the date of each signature**

Please see figure 4:

# CLC ADMINISTRATIVE SERVICES, INC. PAYROLL POLICY

Date (MM/DD/YYYY)	Time In (HH:MM)	Time Out (HH:MM)	Total Hours	Summary of Client's Condition
1/2/2021	9:00 (AM/PM)	2:30 (AM/PM)	5:30	
1/3/2021	9:00 (AM/PM)	2:30 (AM/PM)	5:30	
1/4/2021	9:00 (AM/PM)	2:30 (AM/PM)	5:30	
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
	(AM/PM)	(AM/PM)		
Grand Total Hours:			16:30	

By signing below, both the caregiver and employer have reviewed and agree that the timesheet is correct, and the above hours are within the client's budget and have been worked by the caregiver.

Caregiver/Employee Signature: (handwritten signature)	Date: 1/4/2021
Guardian/Employer Signature: (handwritten signature)	Date: 1/4/2021

\*\*\*Please circle AM or PM next to the time that is recorded for the time in and time out\*\*\*

**Week runs from Sunday to Saturday**

Figure 4:

- All time in and time out must include either "AM" or "PM". **Midnight** should be written as **12:00 AM/00:00** and noon should be written as **12:00 PM**. (Time will be processed as what is seen on the timesheet.)
  - Failure to provide the "AM" or "PM" to indicate times will result in the timesheet not being processed and would need to be corrected and resubmitted.
- If a caregiver works past midnight, the time past midnight must be reported on a separate line due to this being a new day.
  - Example-a caregiver starts work on 1/2/2021 at 11:00PM and works until 4:00 AM the next morning, 1/3/2021. It would be written like the example below:

Date (MM/DD/YYYY)	Time In (HH:MM)	Time Out (HH:MM)	Total Hours
1/2/2021	11:00 (AM/PM)	12:00 (AM/PM)	1.00
1/3/2021	12:00 (AM/PM)	4:00 (AM/PM)	4.00

- The timesheet must be signed and dated by the caregiver and employer. The date must be the last date of services being provided or submission date.
- Neither the employer nor the caregiver can sign for one another. No photocopied signatures are allowed. Any signatures that look as if it is photocopied will result in the timesheet not being processed.
- Separate timesheets are to be submitted for each client and for each week services are provided.

## Timesheet Deadline:

- Timesheets must be received by Respite Clerk (or designee) **no later than 12 PM on Monday** of each week.
- Timesheets are to be submitted on a weekly basis.
- Timesheets are to be sent to the case manager.
- Timesheets can be provided to CLC Administrative Services, Inc. by:
  - a. **Email (preferred method):**  
[pr.respite@charleslea.org](mailto:pr.respite@charleslea.org)
  - b. **Fax:**  
 (864) 562-2118
  - c. **Mail:**  
 Attention-Respite Payroll  
 195 Burdette Street  
 Spartanburg, SC 29307
- It is the employer and caregiver's responsibility to ensure that the timesheets are turned in before this deadline as **NO EXCEPTIONS** will be made.
  - a. Confirmations cannot be provided due to the size of payroll.
- **Timesheets are to be within the current pay period for processing only. Timesheets that have previous dates that are not within the current pay period will need to be signed off by the client's case manager or financial board designee stating they are aware of the dates being previous dates and that it is approved for those dates to be paid out.**
- If errors are found after the submission deadline then time sheets involved will not be processed and will need to be corrected and re-submitted. No exceptions.
- A time sheet that has been returned will need to be re-sent/re-submitted with the word "corrected" written across the top of the re-sent/re-submitted timesheet. Failure to make this note on the timesheet can result in the timesheet not being processed at all.

## Important Resource:

All forms (timesheets, pay schedules, etc...) can be found on the website below:

<https://www.charleslea.org/programs/respice-services.html>