

471-000-112 Instructions for Completing Form IRS-2678, "Employer Appointment of Agent"

Use: Form IRS-2678 is required for clients whose providers -

1. Provide in-home service(s); and
2. Are not affiliated with a service provider agency.

A completed form designates the Department as the agent responsible for paying employer taxes on behalf of the client's provider(s). This designation does not expire, so the client needs to sign Form IRS-2678 only once to cover all types of in-home service.

Completion: One copy of Form IRS-2678 is completed and retained in the client's case record.

A previously signed Form IRS-2678 is valid (even if it was on a prior version of Form IRS-2678), as long as the client remains eligible for service. If a client becomes ineligible and then later becomes eligible again, a new Form IRS-2678 must be completed. The following instructions are for the current version of the Form (10/2007). This form is available at <http://apps.irs.gov/pub/irs-pdf/f2678.pdf>.

Part 1: Check the box to appoint an agent.

Part 2:

1. Enter the client's Social Security number.
2. Enter the client's name.
3. Do not enter a trade name.
4. Enter the client's address.
5. Check the box "For ALL employees/payees" in the "Employers QUARTERLY Federal Tax Return" row.

Have the client sign and date the form at the bottom of the page and print the client's name and phone number.

Part 3:

6. Enter 47-0560056.
7. Enter Nebraska Dept. of Health & Human Services.
8. Do not enter a trade name.
9. Enter P.O. Box 95026, Lincoln, NE 68509

Check the box stating "the employer is a disabled individual or other recipient receiving home care-services through a state or local program."

Disregard the signature, date, name, title and phone number boxes.

Distribution: Form IRS-2678 is two pages which should be filed in the client's case record. Do not submit this form to IRS.

Retention: Form IRS-2678 is valid indefinitely and should always be retained until the entire case record is destroyed.