

When a new client enrolls in a self-directed program, the Financial Management Services (FMS) agency is required to obtain an Employer Identification Number (EIN) on behalf of the client or employer of record.

Some programs allow for an alternative employer of record that is not the client and that has agreed to manage the program and employees on the client's behalf. This guidance applies to programs where the client must be the employer of record.

IRS forms consist of the 2678 and SS-4.

Who signs the IRS forms?

Forms should always be signed by the client employer with two (2) exceptions.

1. The client is a minor (under age 18).
 - Forms should be signed with the below format:

Danielle Smith for John Smith, Parent SSN

Sample Signature:

Danielle Smith for John Smith, 123-45-6789

2. The client employer has a legal guardian or durable power of attorney.
 - Forms should be signed by the legal guardian or durable power of attorney.
 - Forms should be accompanied by legal guardianship paperwork that is not expired and has a court seal.

Danielle Smith for John Smith, legal guardian

Sample Signature:

Danielle Smith for John Smith, Legal Guardian

Are there other exceptions?

If the client is not a minor and does not have a legal guardian or durable power of attorney, but cannot sign their name, the IRS will accept their "mark".

- A mark might be a dash, circle, or initial. If the participant uses their mark to sign, there must also be a witness signature.

Client's mark, witnessed by Danielle Smith

Sample Signature:

— Witnessed by Danielle Smith