



PURPOSE

To allow eligible individuals/consumers who employ readers or in-home aides to designate the NC Division of Services for the Blind (DSB) as their agent to report these employees' Social Security taxes (FICA) to the Internal Revenue Service (IRS).

All eligible individuals/consumers who employ readers or in-home aides for In-Home Aide Level I: Home Management services are liable for reporting and paying FICA (Federal Insurance Contribution Act) commonly known as Social Security taxes each quarter. Employers must also provide the employee with a Form W-2 at the end of each year. Realizing that the filing of these reports would impose an additional burden on eligible individuals/consumers, the State Office has developed a system to do this reporting for them.

PREPARED BY

DSB Employee will ensure that Form 2678 is completed for each eligible individual/consumer who receives reader services or In-Home Aide Level I: Home Management services from DSB.

INSTRUCTIONS

Complete only one form for each eligible individual/consumer even if the eligible individual/consumer is receiving services from more than one reader or In-Home Aide during the same time period.

Part 1: Why are you filing this form: Check the appropriate box to indicate if you (eligible individual/consumer) are filing to appoint an agent or filing to revoke an existing appointment.

Part 2: Employer or Payer Information: If you want to appoint an agent or revoke an appointment, complete this part.

- 1. Employer Identification Number:** Enter eligible individual's/consumer's Social Security number. Whenever possible, copy the number directly from the individual's/consumer's Social Security card to minimize the chance of error.
- 2. Employer's or Payer's Name:** Enter eligible individual's/consumer's full name (first name, middle initial and last name).
- 3. Trade Name (if any):** Enter eligible individual's/consumer's trade name.
- 4. Address:** Enter eligible individual's/consumer's most current street address, city and five-digit zip code.
- 5. Forms for which you want to appoint an agent or revoke the agent's appointment to file:** Leave blank. Do not check any of these spaces.

Eligible Individual/consumer signs the form in the appropriate box.

Eligible Individual/consumer dates the form in the appropriate box.

Eligible Individual/consumer prints their name in the appropriate box.

Eligible Individual/consumer enters their title in the appropriate box (if applicable).

Eligible Individual/consumer enters the best daytime phone in the appropriate box.



EMPLOYER APPOINTMENT OF AGENT INSTRUCTIONS

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: Already completed. Do not write in these spaces.

7. Agent's Name: Already completed. Do not write in these spaces.

Agent's Address: Already completed. Do not write in these spaces.

8. Trade Name (if any): Leave blank . Do not write in these spaces.

9. Address: Already completed. Do not write in these spaces.

Check the box if the employer is a disabled individual/consumer or other welfare recipient receiving home-care services through a state or local program.

NC Services for the Blind director signs the form in the appropriate box.

NC Services for the Blind director dates the form in the appropriate box.

NC Services for the Blind director prints their name in the appropriate box.

NC Services for the Blind director enters their title in the appropriate box.

NC Services for the Blind director enters the best daytime phone in the appropriate box.

DISTRIBUTION

Original: Program Chief - forwards to DSB Director

DSB Director signs and dates on page 2 and returns to Program Chief

Copy: Case Record