

Massachusetts Acumen Transition Enrollment Training

Presented By:
Acumen Fiscal Agent



Acumen Fiscal Agent

Innovation • Opportunity • Freedom



Agenda



**Introduction to Acumen
Fiscal Agent**



Transition (Enrollment) Packet



Review & Submit Packet





OUR MISSION

Acumen Fiscal Agent facilitates freedom, choice, and opportunity through innovative fiscal agent solutions.

Who We Are

We approach each project with an attitude of service:

- How can we make life simpler for the people we serve?
- How can we help them to save money?
- Are we doing the best we can?



We take great pride in our ability to listen to our customers and use what we have learned through our diverse experience to shape how we best meet their needs.

While research and theory are important, we've found that our value to our customers comes primarily from our ability to actually implement and follow through on real projects that have a positive, long-lasting impact on people's lives.

Who We Are

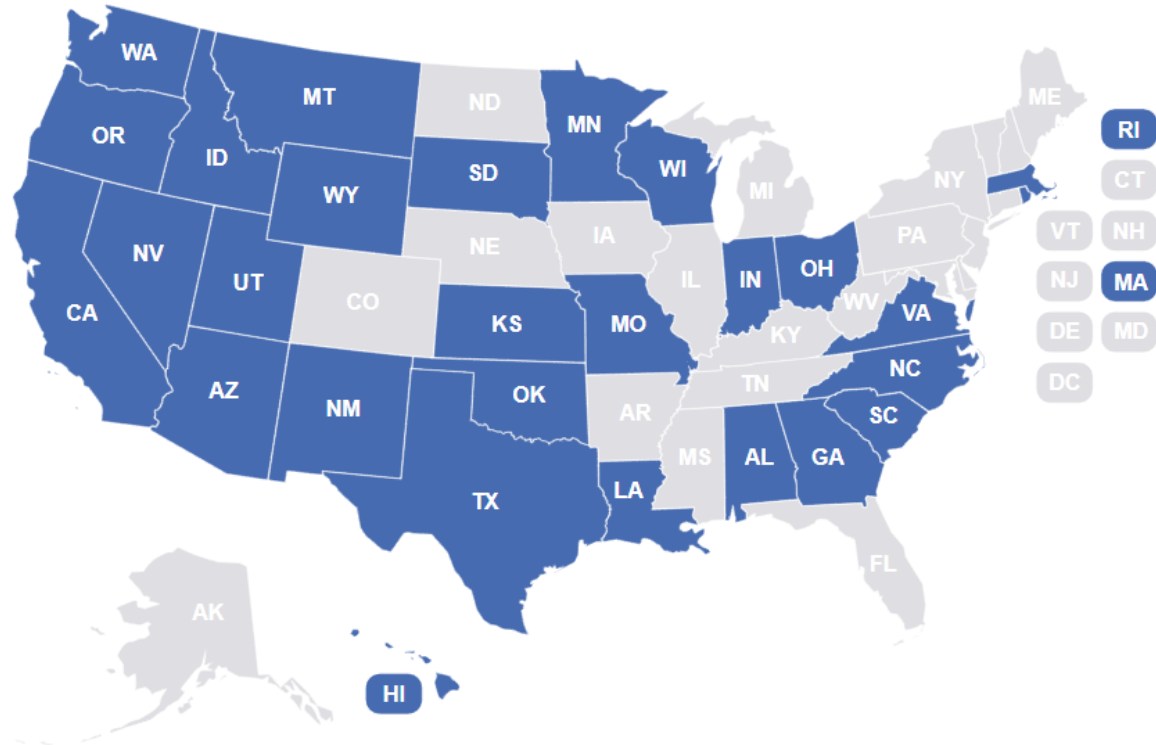
[Acumen Fiscal Agent](#) was founded in 1995 by executives in the human services industry on a simple premise:



There has to be a better, simpler, and more personal and efficient way to provide [self-directed services](#) to individuals with disabilities and their families.

Acumen has been part of hundreds of creative and innovative programs designed to empower thousands of participants across the nation. Since then, we have steadily grown by keeping that premise in mind and are now one of the largest providers of fiscal agent services in the country.

Who We Are



- Servicing the majority of states across the country
- Over 29 years of experience
- Customized approach for your needs
- A+ workers' compensation rating
- 99% error-free payroll processing
- 98% national customer satisfaction rating

Services Provided

Services Not Provided

Proprietary: For Acumen and Customer Use Only

Who We Are

- We help individuals perform:
 - Payroll
 - Employer-related duties
 - Track and monitor budget expenditures

- We help personal choice counselors and/or case managers with:
 - Supplemental Packet (enrollment packet)
 - Support program compliance
 - Technical Software Tools and Support



DCI Roles / Terminology

Employer

- The person who manages the process and completes the transition enrollment packet
- May be a parent, guardian, or representative.
- Some clients or participants may be their own employer
- Manage budgets and time entries

Service Coordinator

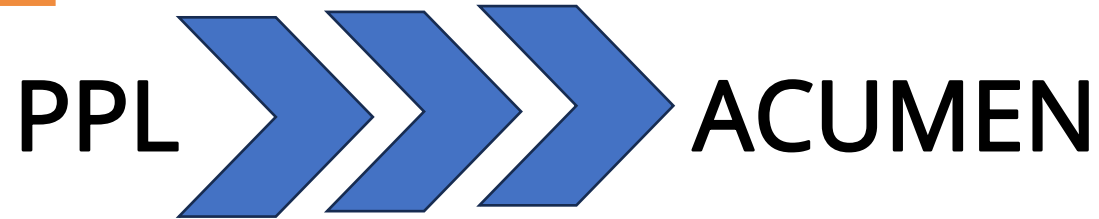
- General term that includes support broker, autism clinical manager, and autism support broker.
- State or program worker who assists the clients/participants and employers

Employer Transition (Enrollment) Packets via DocuSign

Proprietary: For Acumen and Customer Use Only



Introduction

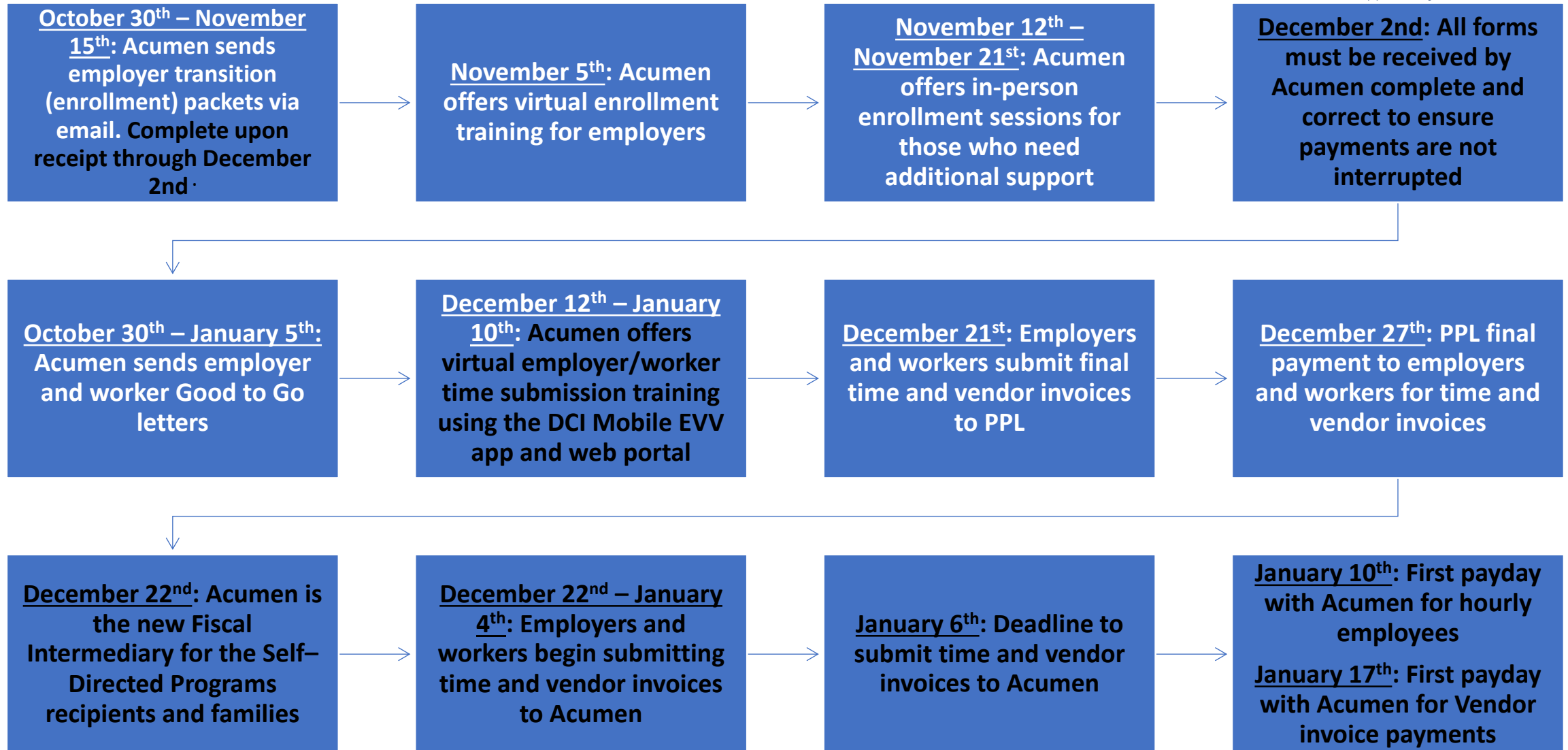


- To facilitate the transition from PPL to Acumen, employers will complete a transition (enrollment) packet.
- There are two different packets. Employers will be sent the appropriate packet and will only complete that packet.
 - ✓ Employer with workers packet including vendors OR
 - ✓ Vendor only packet (without workers)
- The packet will be emailed **October 30th – November 15th**
 - ✓ Those who do not have email addresses or who do not have one on file with Acumen may attend in-person sessions (**November 12th – 21st**) or contact Acumen to have the email address added and the packet sent electronically via DocuSign
- Employers must complete the packet online via DocuSign by **December 2nd**
- Enrollment training will be provided to employers who need additional support



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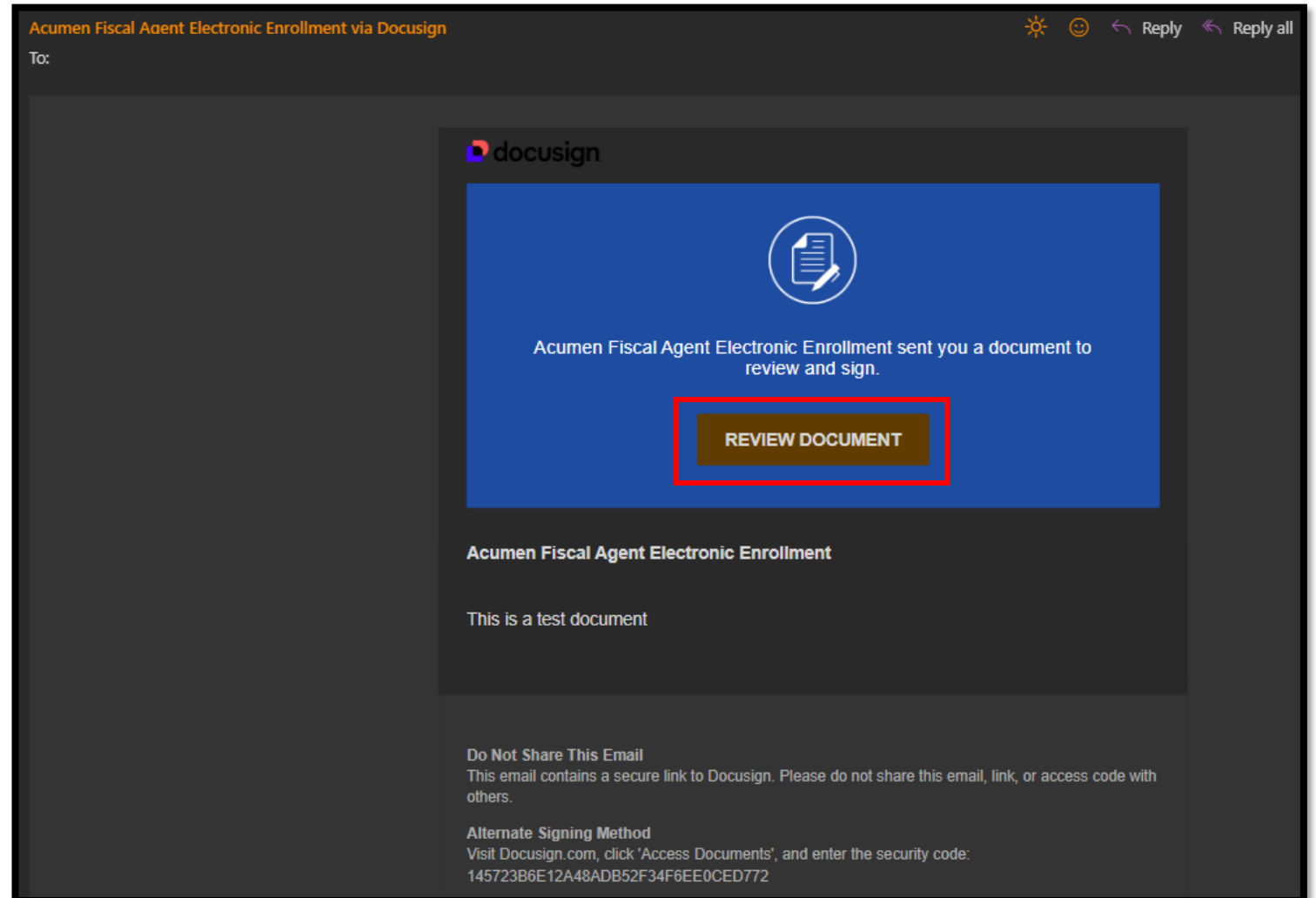
Enrollment & Transition Timeline



Transition Packet & DocuSign

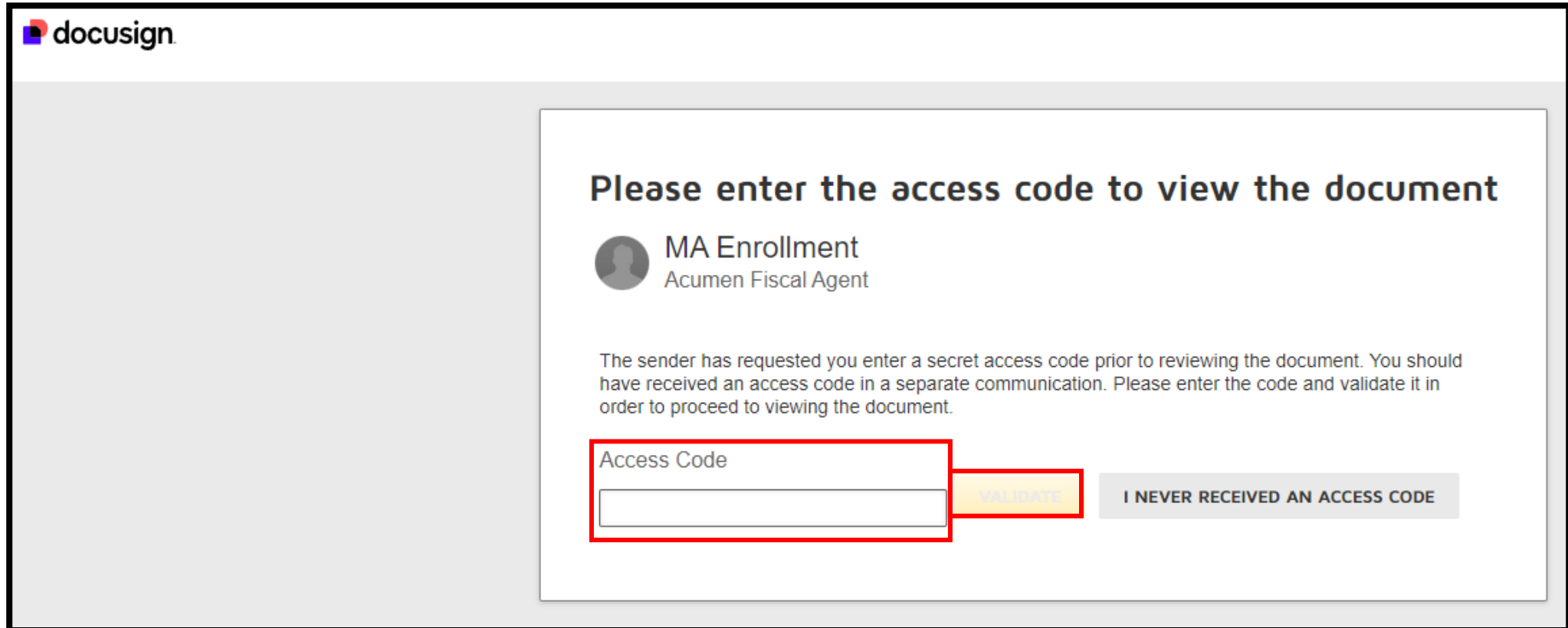


- Employers receive these forms via email from enrollment-ma@acumen2.net. They should check their inbox for a DocuSign email and complete the forms online.
- Employers should be sure to check both junk and spam folders if they are unable to locate the email in their inbox
- The employer clicks the **Review Document** button to get started



Transition Packet & DocuSign

- Enter the last four digits of the participant's social security number in the Access Code field
 - Packets will be sent to the employers
- Click **Validate** to get started




The screenshot shows the DocuSign interface for document access. At the top left is the DocuSign logo. The main heading reads "Please enter the access code to view the document". Below this, the sender is identified as "MA Enrollment" from "Acumen Fiscal Agent". A message states: "The sender has requested you enter a secret access code prior to reviewing the document. You should have received an access code in a separate communication. Please enter the code and validate it in order to proceed to viewing the document." At the bottom, there is an "Access Code" input field, a yellow "VALIDATE" button, and a grey button labeled "I NEVER RECEIVED AN ACCESS CODE". A red rectangular box highlights the "Access Code" input field and the "VALIDATE" button.

Transition Packet & DocuSign




- Click the **Electronic Record and Signature Disclosure** link to view the disclosure
- **Check the box** to agree to use electronic records and signatures
- Click the yellow **Continue** button

Please Review & Act on These Documents docusign.

 **MA Enrollment**
Acumen Fiscal Agent

Email Body ----- TBD

 Please read the [Electronic Record and Signature Disclosure](#).

I agree to use electronic records and signatures.

CONTINUE OTHER ACTIONS ▾

Welcome to Acumen Fiscal Agent – your new Fiscal Intermediary (FI) provider for the MA DDS program. We are happy to have you with us and look forward to serving you. Service with Acumen will begin starting with payments for service dates from **December 22nd, 2024**, and after.

Support & Contact Information

Acumen is working with your Service Coordinator/ Support Broker to make sure they can support you during the enrollment process. Your Service Coordinator/ Support Broker is the best resource to assist you with your enrollment questions. Acumen will send you more information once your enrollment is complete. To reach Acumen in the future, use one of the following methods:



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DocuSign Signature

There are three options to add a signature in DocuSign:

1. Select a signature style OR
 2. Draw their own signature OR
 3. Upload an image of their signature
- To select a signature style provided by DocuSign (option 1):
 - ✓ Click the **Select Style** tab
 - ✓ Confirm full name
 - ✓ Confirm initials
 - ✓ Optionally, click the **Change Style** link.
 - ✓ Choose a style
 - ✓ Click the yellow **Adopt and Sign** button

DocuSign Signature



- For employers to draw their own signature (option 2), they must have a touchscreen device:
 - ✓ Click the **Draw** tab
 - ✓ Draw their signature in the provided space
 - ✓ Optionally, click the **Clear** link to erase and start over.
 - ✓ Click the blue **Adopt and Sign** button

A screenshot of the DocuSign signature interface. At the top, there are three tabs: "SELECT STYLE", "DRAW" (which is selected and highlighted with a red box), and "UPLOAD". Below the tabs is a large rectangular area for drawing the signature. The text "DRAW YOUR SIGNATURE" is at the top left of this area. Inside the area, the name "Alex" is written in a cursive, handwritten style. A "Clear" button is located at the top right of the drawing area, also highlighted with a red box. Below the drawing area is a line of text: "By selecting Adopt and Sign, I agree that the signature and initials will be the electronic representation of my signature and initials for all purposes when I (or my agent) use them on documents, including legally binding contracts - just the same as a pen-and-paper signature or initial." At the bottom of the interface, there are two buttons: "ADOPT AND SIGN" (highlighted with a red box) and "CANCEL".

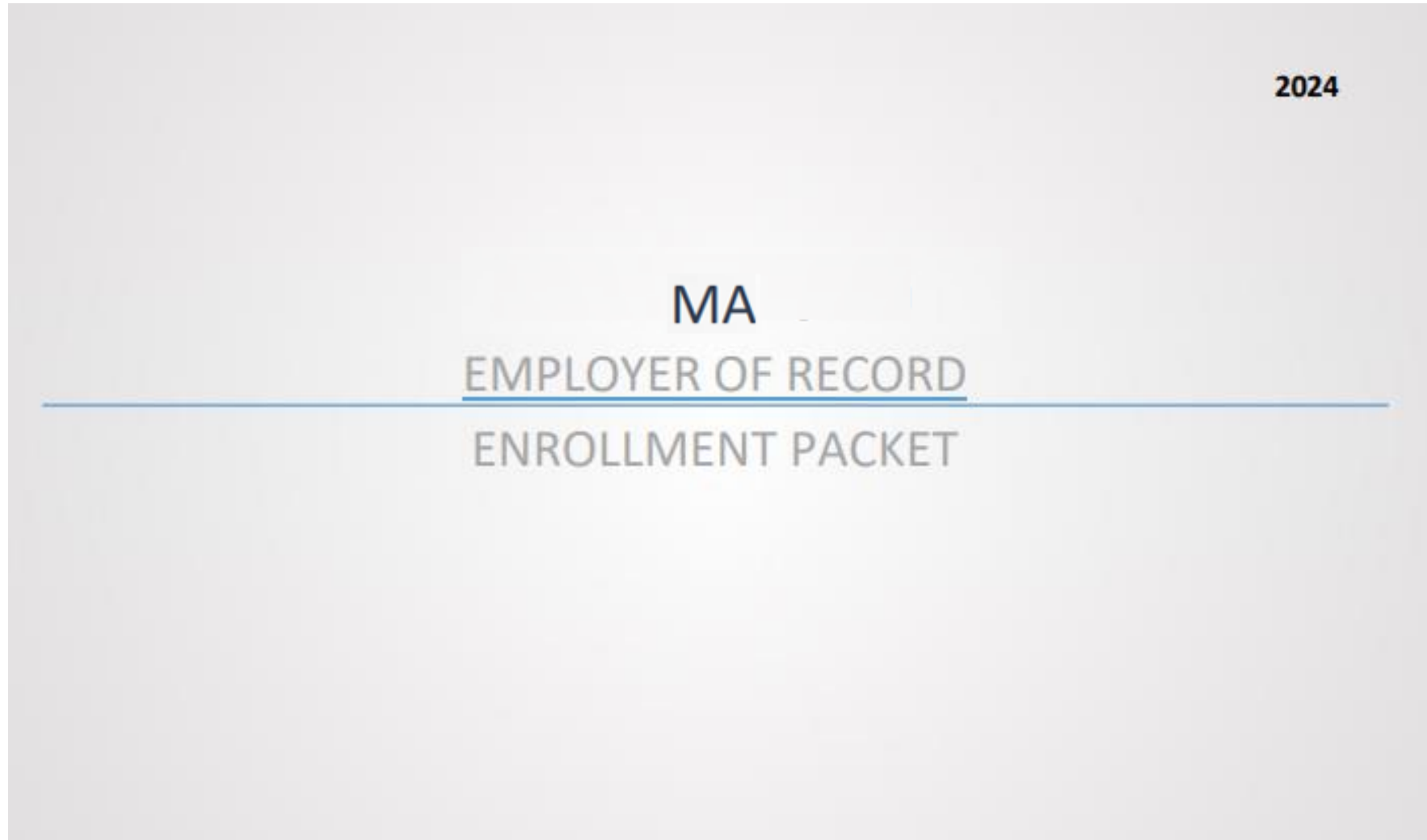
DocuSign Signature



- To upload an image of their signature (option 3), the signature image must be 400 x 145 pixels for best results:
 - ✓ Click the **Upload** tab
 - ✓ Click the **Upload Your Signature** button
 - ✓ Select the image of their signature that is saved on their device
 - ✓ Click the yellow **Adopt and Sign** button

A screenshot of the DocuSign "Adopt Your Signature" interface. The form includes fields for "Full Name*" (containing "Test Main Name Person Two") and "Initials*" (containing "TMNPT"). Below these fields are three tabs: "SELECT STYLE", "DRAW", and "UPLOAD" (highlighted with a red box). A "PREVIEW" section shows a signature and the text "DocuSigned by: 3F2D&AD501ED4D5...". Below the preview is a red-bordered button labeled "UPLOAD YOUR SIGNATURE". At the bottom of the form are two buttons: a yellow "ADOPT AND SIGN" button (highlighted with a red box) and a "CANCEL" button. A disclaimer at the bottom states: "By selecting Adopt and Sign, I agree that the signature and initials will be the electronic representation of my signature and initials for all purposes when I (or my agent) use them on documents, including legally binding contracts."

Employer of Record Enrollment Packet – Employers with Workers



Cover Letter

Welcome to Acumen Fiscal Agent – your new Fiscal Intermediary (FI) provider for the MA DDS program. We are happy to have you with us and look forward to serving you. Service with Acumen will begin starting with payments for service dates from **December 22nd, 2024**, and after.

Support & Contact Information

Acumen is working with your Service Coordinator/ Support Broker to make sure they can support you during the enrollment process. Your Service Coordinator/ Support Broker is the best resource to assist you with your enrollment questions. Acumen will send you more information once your enrollment is complete. To reach Acumen in the future, use one of the following methods:

- Fax: (866) 499-3077
- Email: enrollment@acumen2.net
- Phone: (866) 427-1739
- Website: <https://www.acumenfiscalagent.com/state/massachusetts/>

Enrollment Instructions

With this letter you will find seven (7) documents which need to be reviewed and completed for your Acumen enrollment (**due by December 2nd, 2024, to ensure services and payments are not interrupted**).

The following pages are for the purpose of establishing you in your current role as Employer of Record (EOR) and allowing Acumen to act on your behalf as Fiscal Intermediary. These are similar to the forms you signed for the previous financial management service. These documents should only be signed by the EOR. These documents are pre-filled, if applicable, with the information we received from PPL, your previous FI and the MA DDS Program.

1. Participant Information Worksheet
2. Employer Information Worksheet
3. Form 2678 Participant/Payer Appointment of Agent
4. MA DOR M-2848
5. TPA POA
6. MA DDS Employer-Authorized Rep/Acumen Agreement Form (2 pages)
7. MA DDS Employee Enrollment Worksheet (1 form per worker/employee)

It is important that you confirm the provider/ employee information that we received from PPL, your previous FI and the MA DDS program. We will use this information to set up accounts in our system. Please complete one Worker Enrollment Worksheet for each individual worker who will be providing services on **December 22nd, 2024**, and after. We must receive these forms to confirm that the information we received from PPL and the MA DDS program is accurate and current.

If you are receiving this letter digitally, please complete the forms via DocuSign. Once these forms are electronically completed and signed, they will be sent back to our team for processing. The fastest way to sign and update these forms is digitally and we highly recommend that you digitally review and complete these documents online.

Please check your inbox for a DocuSign email and complete the forms online.

If you do not have an email and need to complete and sign these forms as a hard copy, **please follow the instructions carefully. The forms must be completed precisely for them to be accepted.** Paperwork can be returned to Acumen by fax (866) 499-3077 or email scanned copies to enrollment@acumen2.net. All paperwork **must be received** by Acumen no later than **December 2nd, 2024**, to ensure services and payments are not interrupted.

Please follow up with your Service Coordinator/ Support Broker if you need assistance or have any questions about your paperwork.

Training on Worker Time Submission

Acumen will send communication when you complete your enrollment on how to access your web portal and how to submit time worked. Training sessions will be scheduled in early **December 2024**.

Please continue to visit our dedicated training site as well to find various on-demand trainings.
<https://acumenfiscalagent.zendesk.com/hc/en-us/articles/31366367593229-Massachusetts-Training-Materials>

Communication

- Acumen staff will review your forms. If changes need to be made, they will contact you.
- Email is our preferred way to communicate during the enrollment process; it is the best way to ask for lists of requirements or corrections that are needed. Depending on your email settings, it's possible our messages could filter to your spam or junk folder. Please watch **both** your inbox and spam/junk folder to ensure you do not miss important communications from us.
 - If we do not have an email address for you, you will be contacted by phone or mail.
- Acumen uses a secure email system to protect you and your employees' information.
- When sending in paperwork corrections, whether by email or fax, the corrections may take a few business days to reach an Acumen staff for review due to high volume. We will process enrollment packets in the order that they are received, so please return your information as soon as possible so we can process and confirm your information.
- Once the enrollment process is complete, we will let you know that you and/or your employee(s) and vendors are "Good to Go".
 - You will receive a "Good to Go" letter by email, or mail if you do not have an email address.
 - The letter will include information on how to submit time worked, a payment schedule and other employer resources.

Thank you for trusting Acumen Fiscal Agent with your most important business needs. We are happy to serve you.

Sincerely,

Acumen Fiscal Agent

Participant Information Worksheet



DocuSign Envelope ID: DCF12475-A678-41A8-9901-7850E431933B

Participant Information

NEXT

Participant Legal First Name:	Amy
Participant Legal Middle Name:	Jo
Participant Legal Last Name:	Smith
Participant Legal Full Name:	Amy Jo Smith
Participant Date of Birth:	1/1/1950
Participant Social Security Number:	333-22-4444
Participant Email:	CL000@Test.com
Participant Primary Phone:	(999) 999-9999
Participant Physical Address:	123 W 3rd Street
Participant Physical Address Apt/Unit:	Apt. 3
Participant Physical Address City:	Mesa
Participant Physical Address State: (abbreviation)	AZ
Participant Physical Address Zip:	85206
Participant Mailing Address:	1234 W 4rd Street
Participant Mailing Address Apt/Unit:	Apt. 4
Participant Mailing Address City:	Tempe
Participant Mailing Address State: (abbreviation)	AZ
Participant Mailing Address Zip:	85207

- This form has been prefilled
- Use the tab key on the keyboard to move through each line
- **Important!** Employers must review for accuracy and make corrections and additions as needed
- Updates made in this form are reflected in the subsequent documents
- Click the yellow **Next** button or scroll down to proceed

Service Coordinator Information Section



- Verify the service coordinator's (or autism clinical manager or autism support broker) information
- The fields indicated in red are not editable. If the information is incorrect, employers contact their support coordinator.
- Click the yellow **Next** button or scroll down to proceed

DocuSign Envelope ID: DCF12475-A678-41A8-9901-7850E431933B

Service Coordinator Information (Support Broker PDP)

NEXT

Service Coordinator Name:	CW Test Name
Service Coordinator Email:	CW000@Test.com
Service Coordinator Phone:	(888) 888-8888
Area Office:	(888) 888-8888

Autism Clinical Manager Information

Autism Clinical Manager Name:	
Autism Clinical Manager Email:	
Autism Clinical Manager Phone:	
Area Office:	

Autism Support Broker Information

Autism Support Broker Name:	
Autism Support Broker Email:	
Autism Support Broker Phone:	
Area Office:	

Employer of Record Information (Guardian for DESE & AWP only)



- This form has been prefilled
- Use the tab key on the keyboard to move through each line
- **Important!** Employers must review for accuracy and make corrections and additions as needed
- Updates made in this form are reflected in the subsequent documents
- The fields indicated in red are not editable
- Click the yellow **Next** button or scroll down to proceed

Employer of Record Information (Guardian for DESE and AWP only)

Employer/ Guardian Legal First Name:	Charles
Employer/ Guardian Legal Middle Name:	Lee
Employer/ Guardian Legal Last Name:	Burns
Employer/ Guardian Legal Full Name:	Charles Lee Burns
Employer/ Guardian Date of Birth:	1/1/1900
Employer/ Guardian Social Security Number:	100-00-0000
Employer FEIN: (00-0000000) <small>*Only if you have an existing EIN for Domestic Employer for Home Community-Based/Caregiver Services.*</small>	44-7777777
Employer/ Guardian Email:	reynaldea+01@acumen2.net
Employer/ Guardian Primary Phone:	(222) 222-2222
Employer/ Guardian Physical Address:	100 W Test Street
Employer/ Guardian Physical Address Apt/Unit:	APT. 1
Employer/ Guardian Physical Address City:	TestCity
Employer/ Guardian Physical Address State:	AZ
Employer/ Guardian Physical Address Zip:	85555
Employer/ Guardian Physical Address County:	TestCounty
Employer/ Guardian Mailing Address:	200 W Test Street
Employer/ Guardian Mailing Address Apt/Unit:	APT. 1
Employer/ Guardian Mailing Address City:	TestCityTwo
Employer/ Guardian Mailing Address State:	AZ
Employer/ Guardian Mailing Address Zip:	80000

Please indicate your preferred language for communication:

English Haitian Creole Mandarin Arabic
 Spanish Russian Vietnamese Other

NEXT

Employer-Authorized Rep/Acumen Agreement Form – Page 1



NEXT

- At the top of the form, select the program:

Applicable Self-Directed Program: Participant Directed Program PDP Autism Waiver Program AWP DESE

- Employers should thoroughly read all bulleted points on this agreement form
 - ✓ Know what they are agreeing to
 - ✓ Understand the conditions of the program
 - ✓ The agreement is between Acumen Fiscal Agent and the Employer or Authorized Rep
- Click the yellow **Next** button or scroll down to proceed

MA DDS Employer-Authorized Rep/Acumen Agreement Form

This Agreement is between Acumen Fiscal Agent and the Employer or Authorized Representative as stated below.

Applicable Self-Directed Program: Participant Directed Program PDP Autism Waiver Program AWP DESE

- Participation in this Participant Direction option is a decision I have made after consultation with my Service Coordinator.
- I have received from my Service Coordinator any/all program related information about my service delivery options and the rules and regulations regarding my participation in the MA DDS program. I understand it is my responsibility as the Employer of Record to abide by all the rules and regulations of this program and the MA DDS Participant Agreement I have signed.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent or the MA DDS administrators. I understand that as the employer of record I am responsible to comply with paying all of my employees in accordance with the Department of Labor Regulations including the Fair Labor Standards Act and Final Rule. I understand that this employer responsibility may extend beyond what the program funds may pay my employee, and I accept full responsibility for all debts owed.
- I understand it is my responsibility to hire and train only qualified providers/workers, as defined by the MA DDS policy manuals, to provide my services.
- I understand Acumen will provide me with enrollment materials and guidance on the requirements to complete each form. It is ultimately my responsibility as the employer to ensure all forms that my worker and/or I complete are correct within required guidelines.
- I will not allow provider(s)/worker(s) to begin performing work until Acumen has notified me that provider(s)/worker(s) are active in their system (Good to Go).
- I understand that Acumen is only authorized to represent me in processing payments as it relates to the MA DDS Program. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined in my approved annual amount.
- I understand it is my responsibility to be aware of any remaining balances and schedule provider(s)/worker(s) and/or request program payments within those available units and funds.
- I understand that if I cause work to happen above and beyond what is authorized in my Spending Plan/budget, I as the employer, will be personally responsible for those expenses.
- I understand it is my responsibility to review and submit all requests for flex funding payments to my Service Coordinator/ Support Broker to ensure accuracy and confirm they are authorized for processing.
- I understand that, on occasion, I may receive automated (general announcement) communication from Acumen regarding important program and/or payroll information as it relates only and specifically to the MA DDS Program.
- I understand it is my responsibility to notify my Service Coordinator immediately of any significant changes in circumstances that may affect the participant's Spending Plan/budget and/or safety.

Employer-Authorized Rep/Acumen Agreement Form – Page 2



- At the bottom of page 2, click the yellow **Sign** button to sign and date the form.
- Click the yellow **Next** button or scroll down to proceed

My signature below confirms my understanding and agreement to abide by the terms and conditions as stated above.

Name of Participant:

Name of Employer/ Representative (if applicable):

Phone: Email Address:

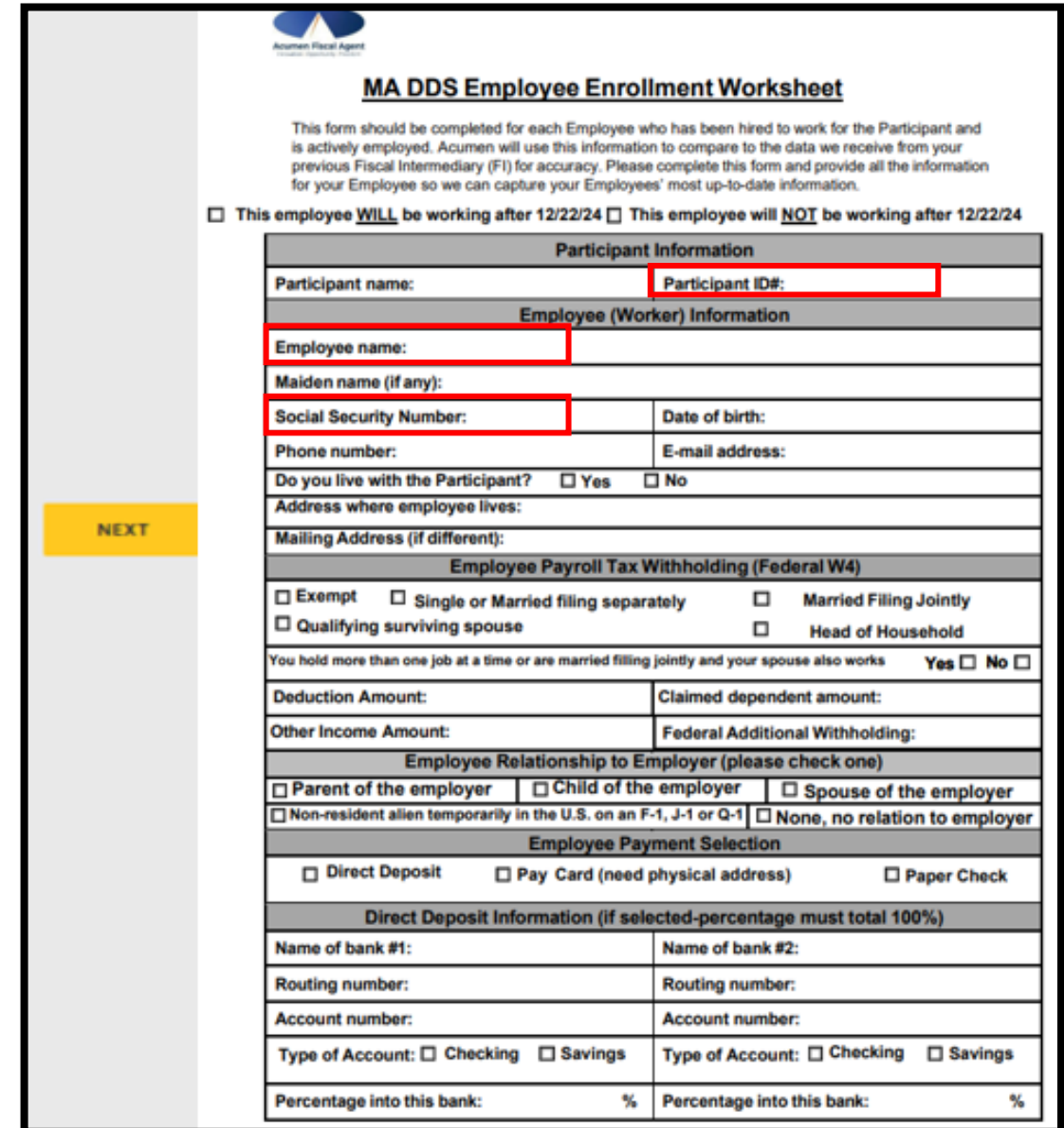
Sign ↓

NEXT

Participant or Employer/ Representative Signature Date

Employee Enrollment Worksheet

- Employer verifies this form for each of their workers
- Select whether or not the employee (worker) will be working after 12/22/24
- Use the tab key on the keyboard to move through each line
 - **Important!** Employer must review for accuracy and make corrections and additions on behalf of the worker as needed
 - PPL, the previous FMSA, provided the worker's information. If this form is not updated, Acumen will use the information provided by PPL to process payments.
- The fields indicated in red are not editable
- Click the yellow **Next** button or scroll down to proceed



MA DDS Employee Enrollment Worksheet

This form should be completed for each Employee who has been hired to work for the Participant and is actively employed. Acumen will use this information to compare to the data we receive from your previous Fiscal Intermediary (FI) for accuracy. Please complete this form and provide all the information for your Employee so we can capture your Employees' most up-to-date information.

This employee **WILL** be working after 12/22/24 This employee will **NOT** be working after 12/22/24

Participant Information		
Participant name:	Participant ID#:	
Employee (Worker) Information		
Employee name:		
Maiden name (if any):		
Social Security Number:	Date of birth:	
Phone number:	E-mail address:	
Do you live with the Participant? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Address where employee lives:		
Mailing Address (if different):		
Employee Payroll Tax Withholding (Federal W4)		
<input type="checkbox"/> Exempt	<input type="checkbox"/> Single or Married filing separately	<input type="checkbox"/> Married Filing Jointly
<input type="checkbox"/> Qualifying surviving spouse	<input type="checkbox"/> Head of Household	
You hold more than one job at a time or are married filing jointly and your spouse also works <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>		
Deduction Amount:	Claimed dependent amount:	
Other Income Amount:	Federal Additional Withholding:	
Employee Relationship to Employer (please check one)		
<input type="checkbox"/> Parent of the employer	<input type="checkbox"/> Child of the employer	<input type="checkbox"/> Spouse of the employer
<input type="checkbox"/> Non-resident alien temporarily in the U.S. on an F-1, J-1 or Q-1 <input type="checkbox"/> None, no relation to employer		
Employee Payment Selection		
<input type="checkbox"/> Direct Deposit	<input type="checkbox"/> Pay Card (need physical address)	<input type="checkbox"/> Paper Check
Direct Deposit Information (if selected-percentage must total 100%)		
Name of bank #1:	Name of bank #2:	
Routing number:	Routing number:	
Account number:	Account number:	
Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
Percentage into this bank: %	Percentage into this bank: %	Percentage into this bank: %

NEXT

Form 2678 – Appointment of Agent



- Appoints Acumen as Fiscal Agent with IRS – which means Acumen can manage federal taxes on the employer’s behalf
- Employer reviews for accuracy. The fields indicated in red are not editable.
 - ✓ EIN
 - ✓ Employer First & Last Name
 - ✓ Physical Address

Form **2678** Employer/Payer Appointment of Agent
(Rev. December 2023). 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'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.

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 (not your trade name) **EMPLOYER'S FIRST AND LAST NAME**

3 Trade name (if any)

4 Address **EMPLOYER'S PHYSICAL STREET ADDRESS**
Number Street Suite or room number
EMPLOYER'S PHYSICAL CITY STATE ZIP CODE
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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945, Annual Return of Withheld Federal Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1, Employer's Annual Railroad Retirement Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2, Employee Representative's Quarterly Railroad Tax Return	<input type="checkbox"/>	<input type="checkbox"/>

* 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 *Employer's Signature* Print your name here **EMPLOYERS FULL NAME**
Date **CURRENT/DATE** Print your title here **HCSR EMPLOYER**
Best daytime phone **ER'S PHONE #**
Now give this form to the agent to complete

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. www.irs.gov/Form2678 Cal. No. 18770D Form 2678 (Rev. 12-2023)

Form 2678 – Appointment of Agent



- Click the yellow Sign button to sign and date the form
- Click the yellow Next button to proceed or scroll down

TWO

NV

83222

City State ZIP code

Foreign country name Foreign province/country 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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945, Annual Return of Withheld Federal Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1, Employer's Annual Railroad Retirement Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2, Employee Representative's Quarterly Railroad Tax Return	<input type="checkbox"/>	<input type="checkbox"/>

* 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

Required - Sign Here - SignHere

X

Sign your name here

Sign

↓

Date 7/31/2024

Print your name here ER Full

Print your title here HCSR EMPLOYER

Best daytime phone (222) 222-2223

Now give this form to the agent to complete.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. www.irs.gov/Form2678 Cat. No. 18770D Form **2678** (Rev. 12-2023)

Massachusetts Department of Revenue Form – M-2848 Power of Attorney



- This form grants Acumen the authority to act on behalf of employers in Massachusetts with the Department of Revenue for state income tax withholding
- Permission granted includes:
 - Registering accounts
 - Filing tax returns
 - Paying withholding taxes
 - Resolving tax notices
- Domestic Employer title is prefilled
- Sign and date
- Please note: Part 2 of the document is prefilled with Acumen Representative information to act on the behalf of the employer

NEXT

Massachusetts Department of Revenue
Form M-2848
Power of Attorney and Declaration of Representative

Part 1. Power of Attorney

Name of taxpayer(s) or principal reporting corporation _____ Social Security number(s) _____
Employer's Name

Mailing address _____ Federal identification number _____
Employer's Address

City/Town _____ State _____ Zip _____
Employer's City **ST** **ER Zip Code**

Phone number _____ Email address _____
Employer's Phone Number **Employer's Email Address**

Representative Information
 Hereby appoint(s) the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the following tax type(s) and filing period(s) [specify the tax type(s) and year(s) or filing period(s) (date of death if estate tax)]:

Name of individual and firm	Address	Email address/phone number
JARED ENDERS ACUMEN OF MASSACHUSETTS	5416 E BASELINE RD STE 200 MESA, AZ 85206	TAX-MA@ACUMEN2.NET (623) 792-6100
ANNY HUDSON ACUMEN OF MASSACHUSETTS	5416 E BASELINE RD STE 200 MESA, AZ 85206	TAX-MA@ACUMEN2.NET (623) 792-6100
ACUMEN OF MASSACHUSETTS	5416 E BASELINE RD STE 200 MESA, AZ 85206	TAX-MA@ACUMEN2.NET (623) 792-6100

Fill in oval if you wish to allow a DOR representative to communicate with any individual from firms listed above. ●

Tax Type(s) & Filing Period(s) at Issue


Tax type(s)	Filing period(s)
WITHHOLDING	2025 - 2028

The representative is authorized, subject to any limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters, such as the authority to sign any agreements, consents or other documents. The authority does not include the power to receive refund checks.
 List below any specific additions or deletions to the acts otherwise authorized in this power of attorney:

Originals of notices and other written communications go to the taxpayer(s). Send copies of all notices and all other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:
 1 ● Appointee first named above, or
 2 ● Another appointee designated above. Name _____

This power of attorney revokes all earlier powers of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this power of attorney, except the following (specify to whom granted, date and address including Zip code or attach copies of earlier powers):

Signature of taxpayer(s) or authorized individual of principal reporting entity. See instructions. If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer and/or principal reporting entity.

Signature (see instructions) _____  _____ Title (if applicable) **DOMESTIC EMPLOYER** _____ Date _____
 If signing for a taxpayer who is not an individual or a principal reporting corporation, type or print your name _____

Signature (see instructions) _____ Title (if applicable) _____ Date _____

Third-Party Administrator or Employer Agent

- This form grants Acumen the authority to act on behalf of employers in Massachusetts with the Department of Labor for state unemployment
- Permission granted includes:
 - To receive confidential unemployment information
 - To perform any and all acts that the employer can involving unemployment cases on their behalf.
- Domestic Employer title is prefilled
- Sign and date
- Please note: Part 2 of the document is prefilled with Acumen Representative information to act on the behalf of the employer



MASSACHUSETTS DEPARTMENT OF UNEMPLOYMENT ASSISTANCE

Power of Attorney and Declaration of Representative Third-Party Administrator or Employer Agent

See separate instructions. Please print or type.

Part 1. Power of Attorney

A. Employer's Name
 Name of employer _____ Employer Account Number (EAN) _____
Employer's Address
 Number and street, including apartment number or rural route _____ Federal Identification number (FEIN) _____
 City/ Town ST ER Zip Code 203904
 City/Town State Zip Third-Party Administrator Identification number (TPA ID) _____

B. Hereby appoint(s) the following Third-Party Administrator or employer agent (collectively referred to as "TPA") to represent the employer before any office of the Massachusetts Department of Unemployment (DUA) for the following matter(s):

Name	Address	Phone number and email address
Acumen of Massachusetts as Fiscal Agent	5416 E Baseline Rd STE 200 Mesa, AZ 85206	(623) 792-6100 Tax-MA@Acumen2.net
Type of transaction		Year(s) or quarter(s) or until revoked
<input checked="" type="checkbox"/> File wage reports and make payments <input type="checkbox"/> Benefit charges – view and protest <input type="checkbox"/> Wage and separation mailing <input type="checkbox"/> View only		Until Revoked

C. The TPA is authorized, subject to any revocation, to receive confidential unemployment information and to perform any and all acts that the employer can perform with respect to the above specified unemployment matters. The authority does not include the power to substitute another TPA or the power to receive refund checks.

D. The employer acknowledges that it is ultimately responsible for complying with M.G.L. c. 151A, the Massachusetts Unemployment Insurance (UI) law or any other related laws or regulations, including but not limited federal UI laws and regulations. Failure of the TPA to take any required action on the employer's behalf will not relieve the employer of responsibility for any interest, fines, or penalties. If the TPA is representing the employer in a matter relating to appeals under M.G.L. c. 151A, or any other related laws or regulations, the failure of the TPA to file an appeal or otherwise take part in any appeal(s) will not be good cause for a late appeal. Originals of notices and other written communications go to the employer(s). Copies of all relevant notices and other written communications addressed to the employer in proceedings involving the above will be sent to the TPA named in this power of attorney.

E. This power of attorney revokes all earlier powers of attorney on file with DUA for the same matters and years or periods covered by this power of attorney.

Signature of or for employer. If signed by a corporate officer, partner, or fiduciary on behalf of the employer, I certify that I have the authority to execute this power of attorney on behalf of the employer.

Sign


Signature _____
ER-Email@yourmail.com
Email Address

Domestic Employer _____
Title (if applicable)
Current Date _____
Date



Acumen Fiscal Agent
Innovation • Opportunity • Freedom

Employer Enrollment Packet – Vendor Only

2024

MA

VENDOR ONLY

ENROLLMENT PACKET

Cover Letter

Welcome to Acumen Fiscal Agent – your new Fiscal Intermediary (FI) provider for the MA DDS program. We are happy to have you with us and look forward to serving you. Service with Acumen will begin starting with payments for service dates from **December 22nd, 2024**, and after.

Support & Contact Information

Acumen is working with your Service Coordinator/ Support Broker to make sure they can support you during the enrollment process. Your Service Coordinator/ Support Broker is the best resource to assist you with your enrollment questions. Acumen will send you more information once your enrollment is complete. To reach Acumen in the future, use one of the following methods:

- Fax: (866) 499-3077
- Email: enrollment@acumen2.net
- Phone: (866) 427-1739
- Website: <https://www.acumenfiscalagent.com/state/massachusetts/>

Enrollment Instructions

With this letter you will find three (3) documents which need to be reviewed and completed for your Acumen enrollment (**due by December 2nd, 2024, to ensure services and payments are not interrupted**). These documents are pre-filled, if applicable, with the information we received from PPL, your previous FI and the MA DDS program.

1. Participant Information Worksheet
2. Employer Information Worksheet
3. MA DDS Employer-Authorized Rep/Acumen Agreement Form (2 pages)

We will use this information to set up accounts in our system. We must receive these forms to confirm that the information we received from PPL and the MA DDS program is accurate and current.

Please complete the forms via DocuSign.

Once these forms are electronically completed and signed, they will be sent back to our team for processing. The fastest way to sign and update these forms is digitally and we highly recommend that you digitally review and complete these documents online.

Please check your inbox for a DocuSign email and complete the forms online.

If you do not have an email and need to complete and sign these forms as a hard copy, **please follow the instructions carefully. The forms must be completed precisely for them to be accepted.**

Paperwork can be returned to Acumen by fax (866) 499-3077 or email scanned copies to enrollment-ma@acumen2.net. All paperwork must be received by Acumen **no later than December 2nd, 2024**, to ensure services and payments are not interrupted.

Please follow up with your Service Coordinator/ Support Broker if you need assistance or have any questions about your paperwork.

Training on Vendor Invoice Submission

Acumen will send communication when you complete your enrollment on how to access your web portal and how to submit invoices for payment. Training sessions will be scheduled in early **December**.

Please continue to visit our dedicated training site as well to find various on-demand trainings.
<https://acumenfiscalagent.zendesk.com/hc/en-us/articles/31366367593229-Massachusetts-Training-Materials>

Communication

- Acumen staff will review your forms. If changes need to be made, they will contact you.
- Email is our preferred way to communicate during the enrollment process; it is the best way to ask for lists of requirements or corrections that are needed. Depending on your email settings, it's possible our messages could filter to your spam or junk folder. Please watch **both** your inbox and spam/junk folder to ensure you do not miss important communications from us.
 - If we do not have an email address for you, you will be contacted by phone or mail.
- Acumen uses a secure email system to protect you and your employees' information.
- When sending in paperwork corrections, whether by email or fax, the corrections may take a few business days to reach an Acumen staff for review due to high volume. We will process enrollment packets in the order that they are received, so please return your information as soon as possible so we can process and confirm your information.
- Once the enrollment process is complete, we will let you know that you and/or your vendors are "Good to Go".
 - You will receive a "Good to Go" letter by email, or mail if you do not have an email address.
 - The letter will include information on how to submit time worked, a payment schedule and other employer resources.

Thank you for trusting Acumen Fiscal Agent with your most important business needs.

We are happy to serve you.

Sincerely,

Acumen Fiscal Agent



Participant Information Worksheet



DocuSign Envelope ID: DCF12475-A678-41A8-9901-7850E431933B

Participant Information

NEXT

Participant Legal First Name:	Amy
Participant Legal Middle Name:	Jo
Participant Legal Last Name:	Smith
Participant Legal Full Name:	Amy Jo Smith
Participant Date of Birth:	1/1/1950
Participant Social Security Number:	333-22-4444
Participant Email:	CI000@Test.com
Participant Primary Phone:	(999) 999-9999
Participant Physical Address:	123 W 3rd Street
Participant Physical Address Apt/Unit:	Apt.3
Participant Physical Address City:	Mesa
Participant Physical Address State: (abbreviation)	AZ
Participant Physical Address Zip:	85206
Participant Mailing Address:	1234 W 4rd Street
Participant Mailing Address Apt/Unit:	Apt.4
Participant Mailing Address City:	Tempe
Participant Mailing Address State: (abbreviation)	AZ
Participant Mailing Address Zip:	85207

- This form has been prefilled
- Use the tab key on the keyboard to move through each line
- **Important!** Employers must review for accuracy and make corrections and additions as needed
- Updates made in this form are reflected in the subsequent documents
- Click the yellow **Next** button or scroll down to proceed

Service Coordinator Information Section



- Verify the service coordinator's (or autism clinical manager or autism support broker) information
- The fields indicated in red are not editable. If the information is incorrect, employers contact their support coordinator.
- Click the yellow **Next** button or scroll down to proceed

DocuSign Envelope ID: DCF12475-A678-41A8-9901-7850E431933B

Service Coordinator Information (Support Broker PDP)

NEXT

Service Coordinator Name:	CW Test Name
Service Coordinator Email:	CW000@Test.com
Service Coordinator Phone:	(888) 888-8888
Area Office:	(888) 888-8888

Autism Clinical Manager Information

Autism Clinical Manager Name:	
Autism Clinical Manager Email:	
Autism Clinical Manager Phone:	
Area Office:	

Autism Support Broker Information

Autism Support Broker Name:	
Autism Support Broker Email:	
Autism Support Broker Phone:	
Area Office:	

Employer of Record Information (Guardian for DESE & AWP only)



- This form has been prefilled
- Use the tab key on the keyboard to move through each line
- **Important!** Employers must review for accuracy and make corrections and additions as needed
- Updates made in this form are reflected in the subsequent documents
- The fields indicated in red are not editable
- Click the yellow **Next** button or scroll down to proceed

Employer of Record Information (Guardian for DESE and AWP only)

Employer/ Guardian Legal First Name:	Charles
Employer/ Guardian Legal Middle Name:	Lee
Employer/ Guardian Legal Last Name:	Burns
Employer/ Guardian Legal Full Name:	Charles Lee Burns
Employer/ Guardian Date of Birth:	1/1/1900
Employer/ Guardian Social Security Number:	100-00-0000
Employer FEIN: (00-000000) <small>*Only if you have an existing EIN for Domestic Employer for Home Community Based/Caregiver Services.*</small>	44-7777777
Employer/ Guardian Email:	reynaldaa+01@acumen2.net
Employer/ Guardian Primary Phone:	(222) 222-2222
Employer/ Guardian Physical Address:	100 W Test Street
Employer/ Guardian Physical Address Apt/Unit:	APT.1
Employer/ Guardian Physical Address City:	TestCity
Employer/ Guardian Physical Address State:	AZ
Employer/ Guardian Physical Address Zip:	85555
Employer/ Guardian Physical Address Country:	TestCounty
Employer/ Guardian Mailing Address:	200 W Test Street
Employer/ Guardian Mailing Address Apt/Unit:	APT.1
Employer/ Guardian Mailing Address City:	TestCityTwo
Employer/ Guardian Mailing Address State:	AZ
Employer/ Guardian Mailing Address Zip:	80000

Please indicate your preferred language for communication:

<input type="checkbox"/> English	<input type="checkbox"/> Haitian Creole	<input type="checkbox"/> Mandarin	<input type="checkbox"/> Arabic
<input type="checkbox"/> Spanish	<input type="checkbox"/> Russian	<input type="checkbox"/> Vietnamese	<input type="checkbox"/> Other _____

Employer-Authorized Rep/Acumen Agreement Form – Page 1



NEXT

- At the top of the form, select the program:

Applicable Self-Directed Program: Participant Directed Program PDP Autism Waiver Program AWP DESE

- Employers should thoroughly read all bulleted points on this agreement form
 - ✓ Know what they are agreeing to
 - ✓ Understand the conditions of the program
 - ✓ The agreement is between Acumen Fiscal Agent and the Employer or Authorized Rep
- Click the yellow **Next** button or scroll down to proceed

MA DDS Employer-Authorized Rep/Acumen Agreement Form

This Agreement is between Acumen Fiscal Agent and the Employer or Authorized Representative as stated below.

Applicable Self-Directed Program: Participant Directed Program PDP Autism Waiver Program AWP DESE

- Participation in this Participant Direction option is a decision I have made after consultation with my Service Coordinator.
- I have received from my Service Coordinator any/all program related information about my service delivery options and the rules and regulations regarding my participation in the MA DDS program. I understand it is my responsibility as the Employer of Record to abide by all the rules and regulations of this program and the MA DDS Participant Agreement I have signed.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent or the MA DDS administrators. I understand that as the employer of record I am responsible to comply with paying all of my employees in accordance with the Department of Labor Regulations including the Fair Labor Standards Act and Final Rule. I understand that this employer responsibility may extend beyond what the program funds may pay my employee, and I accept full responsibility for all debts owed.
- I understand it is my responsibility to hire and train only qualified providers/workers, as defined by the MA DDS policy manuals, to provide my services.
- I understand Acumen will provide me with enrollment materials and guidance on the requirements to complete each form. It is ultimately my responsibility as the employer to ensure all forms that my worker and/or I complete are correct within required guidelines.
- I will not allow provider(s)/worker(s) to begin performing work until Acumen has notified me that provider(s)/worker(s) are active in their system (Good to Go).
- I understand that Acumen is only authorized to represent me in processing payments as it relates to the MA DDS Program. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined in my approved annual amount.
- I understand it is my responsibility to be aware of any remaining balances and schedule provider(s)/worker(s) and/or request program payments within those available units and funds.
- I understand that if I cause work to happen above and beyond what is authorized in my Spending Plan/budget, I as the employer, will be personally responsible for those expenses.
- I understand it is my responsibility to review and submit all requests for flex funding payments to my Service Coordinator/ Support Broker to ensure accuracy and confirm they are authorized for processing.
- I understand that, on occasion, I may receive automated (general announcement) communication from Acumen regarding important program and/or payroll information as it relates only and specifically to the MA DDS Program.
- I understand it is my responsibility to notify my Service Coordinator immediately of any significant changes in circumstances that may affect the participant's Spending Plan/budget and/or safety.

Employer-Authorized Rep/Acumen Agreement Form – Page 2



- At the bottom of page 2, click the yellow Sign button to sign and date the form.

NEXT

My signature below confirms my understanding and agreement to abide by the terms and conditions as stated above.

Name of Participant: Anna Lee Smith

Name of Employer/ Representative (if applicable): Mary Hill

Phone: (222) 222-2222 Email Address: Emailaddress@gmail.com



Participant or Employer/ Representative Signature

10/31/2024
Date

Review & Submit Packet

Proprietary: For Acumen and Customer Use Only



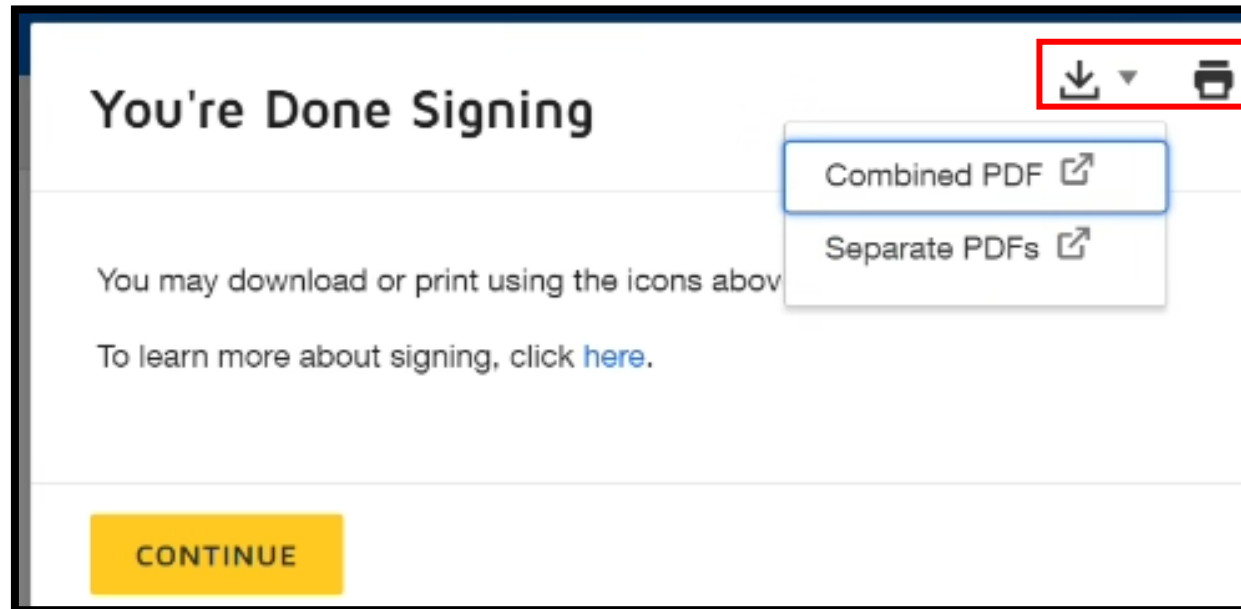
Transition Packet & DocuSign

- Click the yellow **Finish** button at the bottom of the last document



Congratulations!

The transition packet is complete.

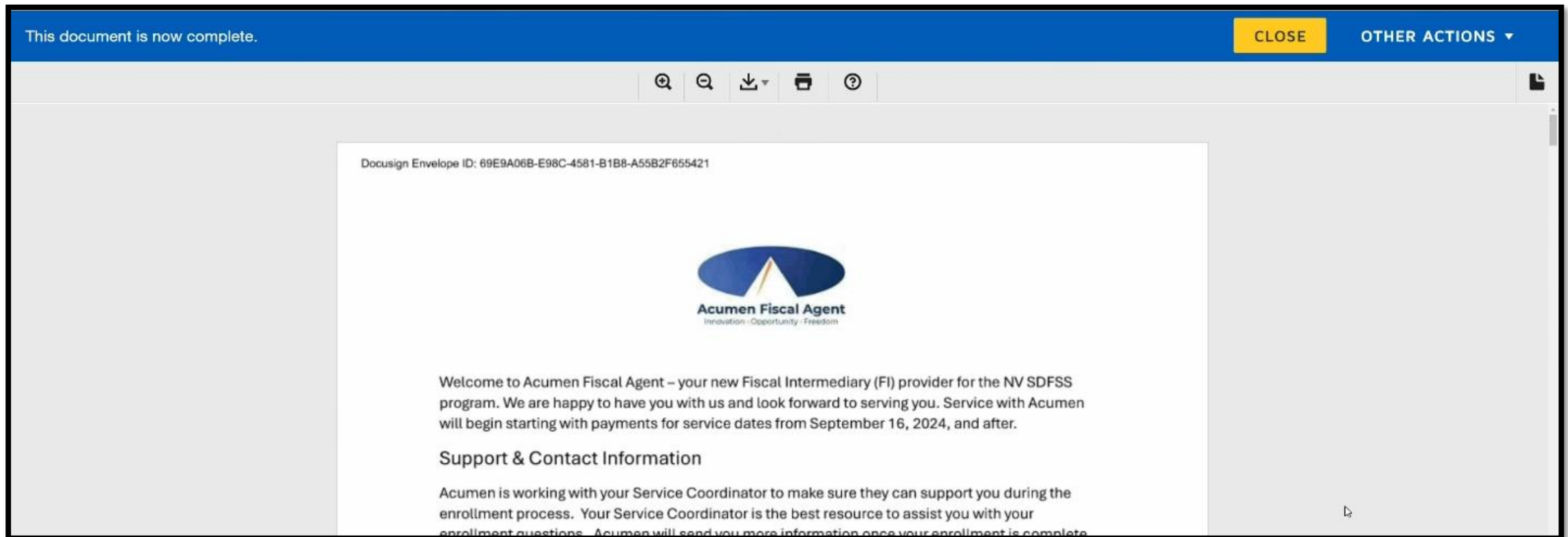


- Optionally, click the **download icon** to download as a combined PDF or as separate PDFs, or click the **printer icon** to print.
- Click the yellow **Continue** button to proceed

Transition Packet & DocuSign



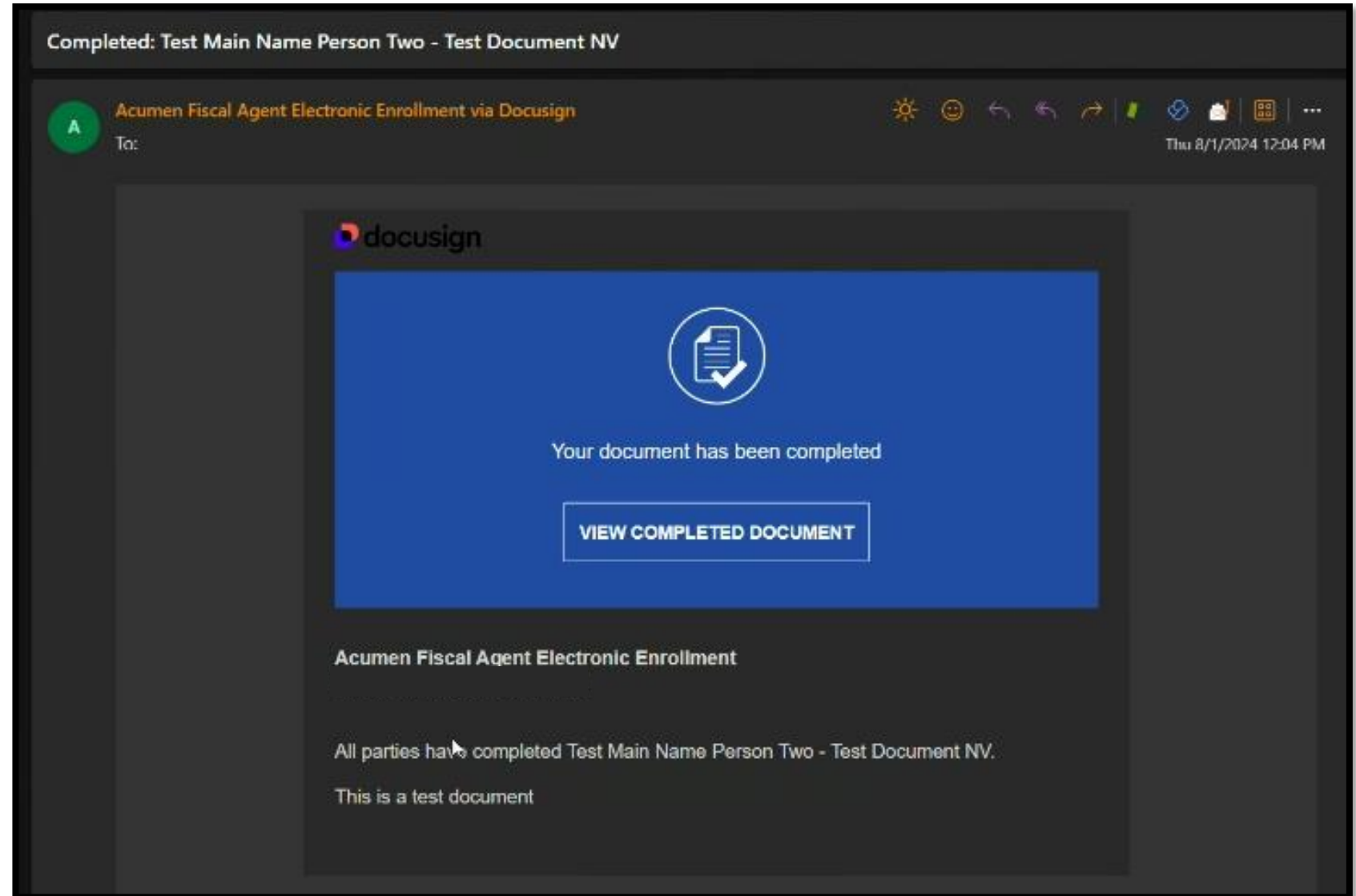
- Click the yellow Close button to exit the completed document



Transition Packet & DocuSign



- The employer receives a confirmation email from enrollment-ma@acumen2.net with a link allowing them to view their completed document



Troubleshooting



What if I have not received the DocuSign email?

- Please check your junk or spam email folders. If the email is not in junk or spam, contact Acumen customer service or use the Contact Us form located at acumenfiscalagent.com/contact/ to verify your email address.
- What if I don't have an email address?
 - Those who do not have email addresses or who do not have one on file with Acumen may attend in-person sessions (November 12th – 21st) or contact Acumen to have the email address added and the packet sent electronically
- A field that is not editable is incorrect. How do I get this corrected?
 - Proceed with completing all enrollment documents. Contact PPL to update the information for tax purposes. Acumen will provide the process for updating incorrect data that is not editable after enrollment.
 - If the physical address is incorrect, update the mailing address to ensure correspondence is received.
- I submitted my document, but information has changed. Can I make the changes in DocuSign?
 - No. Acumen will provide the process for updating incorrect data that has changed after enrollment.

Next Steps



- Acumen will review the forms. If changes are required, we will contact service coordinators and the employer.
- **Email** is our preferred way to communicate during the enrollment process as it is the best way to ask for lists of requirements or corrections that are needed
- If we do not have an email address for the employer, Acumen will contact them by phone or have the service coordinator contact them by phone.
 - ❖ Acumen will email the service coordinators with the corrections needed for those without an email address as a follow-up
- Acumen uses a secure email system to protect the employer and their workers' information
- When sending in paperwork corrections, whether by email or fax, the **corrections may take up to 4 – 7 business days to reach Acumen for review** due to high volume.
 - ❖ Please keep this in mind when contacting Acumen to confirm that corrections were received
- When the enrollment process is complete, the employer will receive a “Good to Go” letter via email or via mail if the employer does not have an email address. The letter includes:
 - ❖ How to submit time worked
 - ❖ A payment schedule
 - ❖ Other employer resources





Important Reminders



- [October 30th – November 15th](#): Acumen begins sending employer transition (enrollment) packets via email. **Employers should complete these forms immediately upon receipt through the deadline of December 2nd.**
- [November 5th](#): Acumen offers virtual enrollment training for employers
- [November 12th – November 21st](#): Acumen offers in-person enrollment support sessions for those who need additional support
- [December 2nd](#): **All forms must be received by Acumen complete and correct to ensure payments are not interrupted**
- [October 30th – January 5th](#): Acumen sends employer and worker Good to Go letters
- [December 12th – January 10th](#): Acumen offers virtual employer/worker time submission training using the DCI Mobile EVV app and web portal
- [December 21st](#): Employers and workers submit final time and vendor invoices to PPL
- [December 27th](#): PPL final payment to employers and workers for time and vendor invoices
- [December 22nd](#): Acumen is the new Fiscal Intermediary for the Self-Directed Family Support Services (DDS) Program recipients and families
- [December 22nd – January 4th](#): Employers and workers begin submitting time and vendor invoices to Acumen
- [January 6th](#): Deadline to submit time and vendor invoices to Acumen
- [January 10th](#): First payday with Acumen for hourly employees
- [January 17th](#): First payday with Acumen for vendor invoice payments



Acumen Fiscal Agent

Innovation • Opportunity • Freedom

THANK YOU!

<https://www.acumenfiscalagent.com/state/massachusetts/>

<https://acumenfiscalagent.zendesk.com/>



Return forms to Acumen by

Completing via DocuSign link sent through email

Email: enrollment@acumen2.net

Proprietary: For Acumen and Customer Use Only