CLTS

Children's Long-Term Support

iLIFE Employer Packet

iLIFE

Choice. With Confidence.

Forms Checklist for Employers Using iLIFE

Please return ALL of the forms listed below, including this checklist, to iLIFE. All forms can be returned via mail, fax, or email. You are encouraged to make copies of anything you sign before mailing. You may also contact iLIFE for copies of your paperwork if needed.

iLIFE
PO Box 80455
Milwaukee, WI 53208

Fax: 414-918-8130
Email: fiscal@iLIFE.org
Phone: 1-888-490-3966

Each employee you hire will receive an Employee Handbook. It will have two releases of information for you to sign: one to allow your employee and the county you reside in to share information, and one for your employee and iLIFE. There will also be several forms for both you and the employee to sign.

Scans or pictures of your documents need to be clearly legible.

- [ ] Forms Checklist - page 2
- [ ] iLIFE FEA Information Form - page 4
- [ ] Email and Text Agreement - page 5
- [ ] iLIFE FEA Information for Fiscal Intermediary - page 6
- [ ] Form 2678 - Employer/Payer Appointment of Agent - page 8
- [ ] Form SS-4 Application for Employer Identification Number - page 12
- [ ] Form 8821 - Tax Information Authorization - page 14
- [ ] Release of Confidential Information Consent Form - page 15

Fiscal Employer Agent Information For Parents And Legal Representative

- If you are a parent who will be signing documents on behalf of a child Client/Employer, you must submit proof of your relationship to the child (such as a birth certificate).

- If you are a Legal Representative and you will be signing on behalf of the Client/Employer, you must submit proof of your legal status. An acceptable form of proof is the guardianship papers with the court seal visible.

- When you sign on behalf of the Client/Employer, sign your name (not theirs).

- If you are a parent or Legal Representative who will be signing on behalf of the Client/Employer, remember:
  - You must sign and date all set-up documents on behalf of the Client/Employer.
  - Once the Client/Employer is in the program, you may also sign timesheets on their behalf.

Fiscal Employer Agent
Employer/Client Information Form

Instructions: 1. Complete, sign and date this form using the child's info as the Employer/Client.
2. Return form using contact information listed at bottom.

Employer/Client Name: _____

Street Address: _____

City: _____ State: _____ ZIP: _____

Birth Date: _____

Social Security Number: _____

Email: _____

Primary Phone Number: _____
☐ Cell ☐ Home ☐ Work

Alternative Phone Number: _____
☐ Cell ☐ Home ☐ Work

Preferred Language: ☐ English ☐ Spanish ☐ Hmong ☐ Other: _____

Case Manager Name: _____

By signing below, you agree that the information on this form is accurate and you have all supporting documentation in your possession.

Employer/Client Signature: _____

Date: _____

Email and Text Agreement

Legal Name of child receiving services: _____

Preferred name of child: _____

Parent/Legal Representative email address:

_____

Parent/Legal Representative phone number: _____

Parent/Legal Representative printed name: _____

We will communicate program updates & information primarily via email and/or text. Do you also want to receive notifications about program updates, special events, resources, etc. via email and/or text? ☐ Yes or ☐ No

My signature verifies that all of the above forms are filled out completely and accurately and will be returned to iLIFE Fiscal Employer Agent via the contact information listed above.

_____ _____

Parent or Legal Representative Signature DATE

Fiscal Employer Agent Information For The Fiscal Intermediary

Instructions: 1. Complete, sign and date this form.
2. Return form using contact information listed at bottom.

Have you been a Employer/Client before participating in this program? ☐ Yes ☐ No

Did you have a Fiscal Employer Agent? ☐ Yes ☐ No

If you answered Yes to either of the questions above, please provide your Employer Identification Number (EIN). If you do not know it, write "I do not know." _____

Previous Fiscal Employer Agent (FEA) Name: _____

Street Address: _____

City: _____ State: _____ ZIP: _____

Phone: _____

If you have had a Fiscal Employer Agent before, we may need to contact them so that your payroll records are reported correctly to both the state and federal governments. Sign below to allow us access to those payroll records.

Employer/Client Name: _____

Signature: _____

Date: _____

The form you are looking for begins on the next page of this file. Before viewing it, please see the important update information below.

New Mailing Addresses

Addresses for mailing certain forms have changed since the forms were last published. The new mailing addresses are shown below.

Mailing address for **Forms 706-A, 706-GS(D), 706-GS(T), 706-NA, 706-QDT, 8612, 8725, 8831, 8842, 8892, 8924, 8928:**

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

Mailing address for **Forms 2678, 8716, 8822-B, 8832, 8855:**

Taxpayers in the States Below	**Mail the Form to This Address**
Connecticut, Delaware, District of Columbia, Georgia, 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 Center Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, 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 Center Ogden, UT 84201

This update supplements these forms' instructions. Filers should rely on this update for the changes described, which will be incorporated into the next revision of the forms' instructions.

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

(Rev. August 2014) 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) ☐☐ – ☐☐☐☐☐☐☐

2 Employer's or payer's name (not your trade name)

3 Trade name (if any)

4 Address

Number Street Suite or room number

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, 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)	☐	☐

*Generally you cannot appoint an agent to report, deposit, and pay tax 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 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.

X Sign your name here

Date / /

Print your name here

Print your title here HCSR

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) 39 – 1617977

7 Agent's name (not trade name) ILIFE LLC FISCAL AGENT

8 Trade name (if any)

9 Address 2020 W WELLS ST
Number Street Suite or room number

MILWAUKEE | WI | 53233
City State ZIP code

Foreign country name | Foreign province/county | Foreign postal 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

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.*

Purpose of Form

Use Form 2678 if you want to:

• Request approval to have an agent file returns and make deposits or payments of Federal Insurance Contributions Act (FICA) taxes, Railroad Retirement Tax Act (RRTA) taxes, income tax withholding (ITW), or backup withholding; or

• Revoke an existing appointment.

Do not use prior versions of this form. All prior versions are obsolete. IRS will not accept them.

Can Employers Appoint Agents to Report, Deposit, and Pay Federal Unemployment Tax Act (FUTA) Tax?

Generally, employers cannot appoint an agent to report, deposit, and pay FUTA tax. However, if you are an employer who receives home care service, you may ask IRS to approve an agent to act on your behalf for FUTA tax purposes. Check the box in the footnote in Part 2, line 5.

To appoint an agent to act for FUTA tax purposes, you must also appoint the agent to act for FICA taxes and ITW purposes.

How to Complete the Form

Part 1: Why You Are Filing This Form

In Part 1, you will check a box to indicate why you are filing Form 2678.

• If you are an employer or payer and you want to appoint an agent, check the box that says, "You want to **appoint** an agent for tax reporting, depositing, and paying."

• If you are an employer, payer, or agent and you want to revoke an existing appointment, check the box that says, "You want to **revoke** an existing appointment."

Part 2: Employer or Payer Information

• If you are an employer or payer, enter your employer identification number (EIN), name, trade name, and address.

• If you are an agent revoking an existing appointment, enter the EIN, name, trade name, and address of the employer or payer for whom you have been authorized to act. The employer's or payer's signature is not required.

On line 5, check the boxes for all forms for which you want to:

• Request approval to appoint an agent to file on your behalf, or

• Revoke an agent's existing appointment.

If you are only appointing an agent for some employees, payees, or payments, check the box under *For SOME employees/payees/payments.*

Example 1. You are an employer. You appoint an agent to file returns and deposit FICA taxes and ITW related to biweekly wage payments that you paid your employees. However, you make bonus wage payments directly to your employees, not through the agent. You should report the bonus payments on a return filed using your EIN.

Example 2. You are an employer. You appoint an agent to file returns and deposit FICA taxes and ITW for biweekly wage payments that you paid to your employees. However, you make biweekly wage payments directly to your company's executives. You should report the wage payments to the executives on a return filed using your EIN.

If you are an employer or payer and you are requesting authorization to appoint an agent, sign and date Form 2678 in Part 2. Then give the form to the agent to complete and sign Part 3.

If you are an employer or payer and you want to revoke an existing appointment, sign and date Form 2678 in Part 2. Complete Part 3. Then send the form to the address for your location under *Where To File,* later.

Part 3: Agent Information

• If you are an employer or payer and you are requesting authorization to appoint an agent, have the agent complete and sign Part 3.

• If you are an employer or payer and you want to revoke an existing appointment, complete Part 3. The agent's signature is not required. Then send the form to the address for your location under *Where To File*, later.

• If you want to accept an appointment as an agent or you are an agent who wants to revoke an existing appointment, complete Part 3 with your information. Then sign and date the form where indicated. Send the form to the address for the employer's or payer's location under *Where To File,* later.

Note. If an agent is a corporate officer, partner, or tax matters partner, the agent must have the authority to execute this appointment of agent.

Filing Form 2678

Send Form 2678 to the address for the employer's or payer's location under *Where To File,* later. We will send a letter to the employer or payer and to the agent after we have approved the request. For agents of home care service recipients, we will send the approval letter only to the agent.

The authorization to act as an agent is effective on the date shown in the letter. Until we approve the request, the agent is not liable for filing any tax returns or making any deposits or payments.

Only one signature is required to revoke an agent's appointment. If an existing appointment is revoked, the IRS cannot disclose confidential tax information to anyone other than the employer or payer for periods after the appointment is revoked.

If an agent's appointment is revoked, we will send both the employer or payer and the agent a letter confirming the revocation. For agents of home care service recipients, we will send the letter confirming the revocation only to the agent. **The revocation is effective on the date shown in the letter.**

Where To File

If you are in...						Send your form to...
Connecticut Delaware District of Columbia	Florida Georgia 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 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

Agent Responsibilities After Appointment

Reporting, Depositing, and Payment Requirements

Agents must follow the procedures for employment taxes in Rev. Proc. 2013-39, 2013-52 I.R.B. 830, available at *www.irs.gov/irb/2013-52_IRB/ar15.html* and for backup withholding in Rev. Proc. 84-33. 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 may be referred to as fiscal/employer agents, household employer agents, and home care service recipient 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.

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

An agent for a home care service recipient that files an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, and file it with the aggregate Form 940.

An agent who files an aggregate Form 941, Employer's QUARTERLY Federal Tax Return, must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, and file it with the aggregate Form 941.

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 send us comments from *www.irs.gov/formspubs.* Click on *More Information* and then click on *Give us feedback.* Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 2678 to this address. Instead, see *Where To File* above.

Form **SS-4**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)
See separate instructions for each line. Keep a copy for your records.
Go to *www.irs.gov/FormSS4* for instructions and the latest information.

OMB No. 1545-0003

EIN

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested
HCSR

2 Trade name of business (if different from name on line 1)

3 Executor, administrator, trustee, "care of" name

4a Mailing address (room, apt., suite no. and street, or P.O. box)
2020 W Wells ST

5a Street address (if different) (Don't enter a P.O. box.)

4b City, state, and ZIP code (if foreign, see instructions)
MILWAUKEE, WI 53233

5b City, state, and ZIP code (if foreign, see instructions)

6 County and state where principal business is located
MILWAUKEE COUNTY WI

7a Name of responsible party

7b SSN, ITIN, or EIN

8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? ☐ Yes ☑ No

8b If 8a is "Yes," enter the number of LLC members

8c If 8a is "Yes," was the LLC organized in the United States? ☐ Yes ☐ No

9a **Type of entity** (check only one box). **Caution:** If 8a is "Yes," see the instructions for the correct box to check.

- ☐ Sole proprietor (SSN)
- ☐ Partnership
- ☐ Corporation (enter form number to be filed)
- ☐ Personal service corporation
- ☐ Church or church-controlled organization
- ☐ Other nonprofit organization (specify)
- ☑ Other (specify) HCSR
- ☐ Estate (SSN of decedent)
- ☐ Plan administrator (TIN)
- ☐ Trust (TIN of grantor)
- ☐ Military/National Guard
- ☐ Farmers' cooperative
- ☐ REMIC
- ☐ State/local government
- ☐ Federal government
- ☐ Indian tribal governments/enterprises

Group Exemption Number (GEN) if any

9b If a corporation, name the state or foreign country (if applicable) where incorporated

State

Foreign country

10 **Reason for applying** (check only one box)

- ☐ Started new business (specify type)
- ☐ Hired employees (Check the box and see line 13.)
- ☐ Compliance with IRS withholding regulations
- ☑ Other (specify) HCSR
- ☐ Banking purpose (specify purpose)
- ☐ Changed type of organization (specify new type)
- ☐ Purchased going business
- ☐ Created a trust (specify type)
- ☐ Created a pension plan (specify type)

11 Date business started or acquired (month, day, year). See instructions.

12 Closing month of accounting year
DECEMBER

13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.

Agricultural	Household	Other

14 If you expect your employment tax liability to be $1,000 or less in a full calendar year **and** want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be $1,000 or less if you expect to pay $5,000 or less, $6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter ☐

15 First date wages or annuities were paid (month, day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) N/A

16 Check **one** box that best describes the principal activity of your business.

- ☐ Construction
- ☐ Rental & leasing
- ☐ Transportation & warehousing
- ☐ Real estate
- ☐ Manufacturing
- ☐ Finance & insurance
- ☐ Health care & social assistance
- ☐ Accommodation & food service
- ☑ Other (specify) HCSR
- ☐ Wholesale—agent/broker
- ☐ Wholesale—other
- ☐ Retail

17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.
HCSR

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? ☐ Yes ☑ No
If "Yes," write previous EIN here

Third Party Designee

Complete this section **only** 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
ILIFE LLC FISCAL AGENT C/O Brandon Austin

Designee's telephone number (include area code)
414-937-2142

Address and ZIP code
2020 W WELLS ST MILWAUKEE WI 53233

Designee's fax number (include area code)
414-918-8130

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)
Title: HCSR

Applicant's fax number (include area code)

Signature

Date

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.[1] See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–13, and 16–18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a–6, 7a–b, 8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1–5b, 7a–b, 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)[2]	complete lines 1–18 (as applicable).
purchased a going business[3]	doesn't 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[4]	complete lines 1–18 (as applicable).
created a pension plan as a plan administrator[5]	needs an EIN for reporting purposes	complete lines 1, 3, 4a–5b, 7a–b, 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[6]	complete lines 1–5b, 7a–b (SSN or ITIN as applicable), 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 1–7b, 9a, 10–12, 13–17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, 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, 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[7]	complete lines 1, 2, 4a–5b, 7a–b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes[8], or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1–18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation[9]	complete lines 1–18 (as applicable).

[1] 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 doesn't have employees.

[2] However, don't 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).

[3] Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

[4] However, grantor trusts that don't 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.

[5] A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

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

[7] See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

[8] See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

[9] An existing corporation that is electing or revoking S corporation status should use its previously assigned EIN.

Form **8821**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **Go to *www.irs.gov/Form8821* for instructions and the latest information.**
▶ **Don't sign this form unless all applicable lines have been completed.**
▶ **Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.**

OMB No. 1545-1165

For IRS Use Only
Received by:
Name
Telephone
Function
Date

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached ▶** ☐

Name and address	CAF No. / PTIN / Telephone No. / Fax No.
SHAWN ROSSMANN **ILIFE LLC FISCAL AGENT** **2020 WEST WELLS ST, MILWAUKEE, WI 53233**	CAF No. PTIN Telephone No. **414-937-2035** Fax No. **414-937-2034**
Check if to be sent copies of notices and communications ☑	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. PTIN Telephone No. **414-937-2142** Fax No. **414-937-2034**
BRANDON AUSTIN **ILIFE LLC FISCAL AGENT** **2020 W WELLS ST, MILWAUKEE, WI, 53233**	
Check if to be sent copies of notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
INCOME TAX WITHHOLDING	**940, 940R, 941, 941B, 941R, 941-X**	**2023-2026**	**NOT APPLICABLE**
EMPLOYMENT TAXES	**W-2, W-2C, W-3, SS-4, 2678, 147C**	**2023-2026**	**NOT APPLICABLE**

4 Specific use not recorded on the 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 line 5 . . . . . ▶ ☑

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain . . . . . ▶ ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

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

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature | Date

Print Name | Title (if applicable) HCSR

Fiscal Employer Agent Consent for the Release of Confidential Information

Instructions: 1. Complete, sign and date this form.
2. Return form using contact information listed at bottom.

I, (print Employer/Client name) _____,
authorize iLIFE, LLC Fiscal Employer Agent to disclose to (print name of person to which disclosure is to be made) _____
the following information:

- ☐ My Employee's pay rates, hours and payment amounts
- ☐ My budget details, including pay rates and services
- ☐ All details regarding my Employer/Client-directed services from iLIFE, LLC Fiscal Emplyer Agent

Other information as described in detail: _____

_____

_____

I understand that I may revoke this consent at any time except to the extent that action has been taken in reliance on it, and that in any event this consent expires automatically as follows:

- ☐ Upon my termination from receiving Employer/Client-directed services from iLIFE, LLC Fiscal Employer Agent
- ☐ Upon the termination of the relationship with the person to which the disclosure is to be made
- ☐ Upon other circumstances as described in detail: _____

_____

_____

Employer/Client Signature: _____ Date: _____

iLIFE

iLIFE, LLC Fiscal Agent

2026 Fiscal Agent Payroll Payment Schedule

Pay Period	Pay Period Start Date Sunday at 12:00 AM	Pay Period End Date Saturday at 11:59 PM	Due Date (Friday)	Pay Date (Friday)
P1	12/07/25	12/20/25	**12/26/25**	1/9/26
P2	12/21/25	1/3/26	**1/9/26**	1/23/26
P3	1/4/26	1/17/26	**1/23/26**	2/6/26
P4	1/18/26	1/31/26	**2/6/26**	2/20/26
P5	2/1/26	2/14/26	**2/20/26**	3/6/26
P6	2/15/26	2/28/26	**3/6/26**	3/20/26
P7	3/1/26	3/14/26	**3/20/26**	4/3/26
P8	3/15/26	3/28/26	**4/3/26**	4/17/26
P9	3/29/26	4/11/26	**4/17/26**	5/1/26
P10	4/12/26	4/25/26	**5/1/26**	05/16/25
P11	4/26/26	5/9/26	**5/15/26**	5/29/26
P12	5/10/26	5/23/26	**5/29/26**	6/12/26
P13	5/24/26	6/6/26	**6/12/26**	6/26/26
P14	6/7/26	6/20/26	**6/26/26**	7/10/26
P15	6/21/26	7/4/26	**7/10/26**	7/24/26
P16	7/5/26	7/18/26	**7/24/26**	8/7/26
P17	7/19/26	8/1/26	**8/7/26**	8/21/26
P18	8/2/26	8/15/26	**8/21/26**	9/4/26
P19	8/16/26	8/29/26	**9/4/26**	9/18/26
P20	8/30/26	9/12/26	**9/18/26**	10/2/26
P21	9/13/26	9/26/26	**10/2/26**	10/16/26
P22	9/27/26	10/10/26	**10/16/26**	10/30/26
P23	10/11/26	10/24/26	**10/30/26**	11/13/26
P24	10/25/26	11/7/26	**11/13/26**	11/27/26
P25	11/8/26	11/21/26	**11/27/26**	12/11/26
P26	11/22/26	12/5/26	**12/11/26**	**12/24/26**

- Each pay period begins on the listed Sunday at 12:00 AM and ends two weeks later on the listed Saturday at 11:59 PM.
- Timesheets may be submitted from the pay period end date to the due date.
- Please make sure the timesheet is complete and correct before submitting it to iLIFE.

Submit Timesheets via:

Email: fiscal@iLIFE.org
Fax: 414-918-8130
Mail: P.O. Box 80455, Milwaukee, WI 53208

(10/2025)