

When a new participant enrolls in a self-directed program, the Fiscal Employer Agent (FEA) is required to obtain an Employer Identification Number (EIN) on behalf of the participant or employer of record.

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

### IRS forms consist of the 2678, SS-4, and 8821.

### Who signs the IRS forms?

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

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

*Danielle Smith for John Smith, Parent SSN*

Sample Signature:

*Danielle Smith for John Smith, 123-45-6789*

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

*Danielle Smith for John Smith, legal guardian*

Sample Signature:

*Danielle Smith for John Smith, Legal Guardian*

### Are there other exceptions?

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

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

*Participant's mark, witnessed by Danielle Smith*

Sample Signature:

*— Witnessed by Danielle Smith*