



**CABINET FOR HEALTH AND FAMILY SERVICES  
DEPARTMENT FOR MEDICAID SERVICES**

**Steven L. Beshear**  
Governor

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**Janie Miller**  
Secretary

**Elizabeth A. Johnson**  
Commissioner

February 19, 2010

**TO: Community Mental Health Centers PT (30) Provider Letter #A-88**

**RE: Community Mental Health Centers and Tax Numbers**

Dear Community Mental Health Providers:

The Department for Medicaid Services (DMS) and the Department for Aging and Independent Living (DAIL) have researched the issue of CDO Fiscal Intermediary providers requesting CDO employers (i.e. consumers) to obtain a Federal Employee Identification Number (FEIN).

Based on information from the Internal Revenue Service (IRS), it is determined that CDO employers do not need to obtain a FEIN. However, all CMHCs and Area Agencies on Aging and Independent Living (AAAIL) are State Agents and therefore, are required to maintain a separate FEIN for the sole purpose of filing and depositing federal taxes for consumer and employers.

No CMHC or AAAIL shall require the CDO employers to file for a FEIN.

The Form 2678 – Employer/Payer Appointment of Agent, allows the CMHC or AAAIL to request approval from CDO employers to file returns, make deposits or payments of employment or other withholding taxes on their behalf.

Please start assisting all CDO employers with this process immediately. If you have any questions please contact Cindy McCane in the Department for Aging and Independent Living at 502-564-6930.

Sincerely,

A handwritten signature in blue ink, appearing to read "Elizabeth A. Johnson", with a long horizontal line extending to the right.

Elizabeth A. Johnson  
Commissioner

EAJ/RDD/KM/ks/dc00909

(please see reverse side)



*Please note the following IRS information on which the collective decision was based:*

*The basis for the fiscal intermediary request for the FEIN is the Internal Revenue Services (IRS) definition of State Agent and IRS Procedure code 80-4 as follows:*

*The IRS Procedure code 80-4 states, "Services are provided under a statewide, uniform program, the state may file one application under Revenue Procedure 70-6 to act as the agent for the recipient/employers."*

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