



Fiscal Employer Agent (F/EA) Enrollment Guide

Nevada - Employer

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Introduction and Process Flow

This document will provide you with key information related to the forms you are signing via Intake. Once you have completed your enrollment online, Palco will process your information and complete any program necessary checks and steps to get you enrolled. If you have forms a part of your enrollment that required a download and signature by multiple parties, please submit that immediately to enrollment@palcofirst.com. You can also submit any supporting documentation to this inbox. Processing of enrollment forms will take approximately 3 business days.

Once everything is complete, Palco will issue each enrollee a “good-to-go” notification that indicates the process is complete. Palco cannot pay for services prior to the good-to-go date indicated in the email. For more information about time entry and payment processing, visit www.palcofirst.com and navigate to your program specific webpage.

In addition to the website, Palco has a web-based training library where you can find videos and tutorials for all of your functions with the Palco system. You can find this via the Palco homepage or by visiting <https://www.gotostage.com/channel/palcotraining>.

Typical Program Enrollment Process Flow:

(process may vary based on program specifics)

1. Referral to Palco by Case Manager/Support Coordinator following the completion of any program prerequisites.
2. Initial contact by Palco Enrollment Specialist to initiate training and provide online enrollment link.
3. Enrollee completes online enrollment and submits required forms and documentation as necessary.
4. Palco Enrollment Specialist processes forms and completes any required checks and qualifications to ensure program compliance.
 - a. This may include a requirement for certain care providers / workers to also be enrolled to proceed.
5. Palco Enrollment Specialists requests budget / authorization from Case Manager / Support Coordinator for services to begin.
6. Budget / authorization is provided and entered into the Palco system.
7. Good-to-Go notification is issued to all enrollees who have completed the process with an effective date for when services can begin.



Employer Responsibilities & Attestation

The Employer Responsibilities and attestation form provides the self-directing employer with an overview of the responsibilities they will be assuming and attests to their understanding of them. It is an internal Palco form and requires the employer’s signature and date at the bottom.

Employer Responsibilities & Attestation

As the employer of record, I understand that I am the sole employer for all support workers providing services to the participant. The employer controls the training and management, evaluation, scheduling, and termination of the worker. The worker is not employed or retained by Palco, program/state administrators, or any other state or federal governmental agency. The worker is not an independent contractor.

As the employer, I must adhere to all federal, state, local, program, and employment-related (including all Department of Labor, United States Citizenship and Immigration Services, Internal Revenue Service, and state law and unemployment agency) laws, regulations, and requirements, as well as program rules and policy. This includes providing necessary training and orientation to workers, reporting critical incidents, and reporting suspected fraud, waste, abuse, neglect, or exploitation.

The employer must assume responsibility for managing the risk and liability of any incidence(s) of work-related injuries or illnesses and for any negligent acts or omissions in the work place. Neither Palco, nor program/state administrators, are responsible or liable for any negligent acts, work-related injuries, or omissions by the employer, participant, worker, service providers, or other authorized parties.

Funds to pay for services provided by the worker are from public sources, and financial accountability and liability applies to the use of the funds. Both the employer and worker have individual and joint responsibilities to be accountable for the funds spent through the program and understand that submitting false or fraudulent timesheets or submitting requests for payment of goods or services provided, other than those approved on the authorized service budget, will be reported to the appropriate authorities for investigation and possible prosecution as fraud. In the case of insufficient funds to cover program expenses, as the employer, you are responsible for payment to the worker or service provider under state and federal laws. The employer must maintain accurate records and provide such records to authorized parties as requested, as well as adhere to all program rules and regulations, including Palco’s Privacy Policies.

By signing below, I attest that I have read, understand, agree and attest to the above and have directed my worker accordingly.

Printed Employer Name	ID# / Last Four of SSN
Employer Signature	Date

EN00000.FBA 1.0



Employer Authorization Agreement

The Employer Authorization Agreement provides a mutually respected agreement between Palco and the employer for Palco to perform the necessary fiscal employer agent tasks on behalf of the employer. Key tasks that Palco will assume such as obtaining a FEIN and filing the associated taxes are explained. It is an internal Palco form and requires the employer’s signature and date at the bottom.



Employer Authorization Agreement

As the employer of record, I understand that I have certain responsibilities, such as filing and paying employment taxes for my workers and other employment-related responsibilities falling under Internal Revenue Service (IRS) guidance, Department of Labor (DOL), and agency/programmatic guidelines and regulations. Palco, Inc. will act as my agent in a limited scope and on my behalf for only the tasks related to this program and as listed below, notwithstanding approval by the IRS or other state agencies.

- To perform all duties as the Fiscal/Employer Agent as required by contract, policy regulation, federal and state statutes, and other applicable rules and regulations.
- To obtain a Federal Employer Identification Number (FEIN), file IRS Form 2678 to represent me for program-related and employer-related tax purposes, file tax reports, and correspond with the IRS regarding FEINs or employer tax information.
- To establish and register me as an employer in the state in which business is conducted.
- To be my agent for the limited purposes of state and/or local income tax withholding and state unemployment tax purposes, including applying for state and/or local income tax withholding and state unemployment identification number(s), establishing online account(s) to file and pay taxes on my behalf, and receiving correspondence related to my program-related state and/or local income tax withholding and state unemployment tax account(s).
- To receive confidential information about me and receive and disburse public funds, as directed by me, the program, and the budget and/or spending plan.
- To apply for and establish workers' compensation policies and accounts, pay workers' compensation premiums, and comply with annual audit requirements, when permissible by state law and program policies.
- To provide limited information on my behalf with regards to benefits, appeals, and as required by law to fulfill tax, labor, and other disputes.
- To complete federal and state tax and labor forms as required and as related to the employer duties enumerated above.

This Authorization revokes all earlier authorizations and powers of attorney on file and shall remain in full force and effect until revoked by either party in writing. By signing below, I hereby authorize Palco, Inc. to act on my behalf for the items listed herein and attest that I understand these responsibilities and agree to the terms of this Employer Authorization Agreement.

<div style="background-color: #e0e0e0; height: 15px; width: 100%;"></div>	<div style="background-color: #e0e0e0; height: 15px; width: 100%;"></div>
Printed Employer Name	ID# / Last Four of SSN
<div style="background-color: #e0e0e0; height: 15px; width: 100%;"></div>	<div style="background-color: #e0e0e0; height: 15px; width: 100%;"></div>
Employer Signature	Date

EN-000000-EAA-1.0



NUCS-4556 (Power of Attorney)

The NUCS-4556 gives Palco the authority to provide and receive information and to perform any and all acts that Palco can perform on your behalf as the employer with respect to any Nevada unemployment compensation matters.

EMPLOYER: You must complete this form if anyone other than yourself will be acting on your behalf.

State of Nevada
Department of Employment, Training & Rehabilitation
Employment Security Division, Contributions Section
500 East Third Street, Carson City, NV 89715-0030
Telephone (775) 684-4310
<http://uitax.nvdeir.org>

POWER OF ATTORNEY

Employer Account Number _____ Federal ID Number _____

Owner Name _____

Doing Business As _____

Address _____

Telephone Number (____) _____ **Fax** (____) _____

The following agent is authorized to provide and receive information and to perform any and all acts that I can perform as the employer/taxpayer with respect to any Nevada unemployment compensation matters. In order to access employer account information online, the FEIN of the authorized agent is required. **Begin Authority As Of:** _____

Authorized Agent Palco, Inc. Federal ID Number 05-0578399

Address P.O. Box 242930, Little Rock, AR 72223

Telephone Number (866) 710-0457 Fax (501) 821-0045

This Power of Attorney Authorizes the Above Agent to:

1. Sign for and file quarterly state unemployment insurance tax forms by mail, magnetic media, or electronic filing.
2. Provide, receive, and discuss information, including but not limited to, experience rates, adjustments to your employer account, reimbursement in lieu of contributions, and employer's protest of benefit claims.

Mail Notices to:

TAX NOTICES: (This includes the Employer's Quarterly Contribution and Wage Reports AND Tax Rate Statements)
Send To: (Choose ONE) Employer/taxpayer address OR Authorized agent named above

BENEFITS NOTICES: (This includes claim notices of former employees AND Benefits Charge Statements)
Send To: (Choose ONE) Employer/taxpayer address OR Authorized agent named above

Signature of Employer/Taxpayer

I hereby certify that the Nevada Department of Employment, Training and Rehabilitation, Employment Security Division, Contributions Section is authorized to release to the above named authorized agent any and all information in their files with respect to any unemployment compensation matters. I relieve the Department and their representatives of any liability related to release of such information to the above named authorized agent. I understand that this authorization does not absolve me, as the employer/taxpayer, of the responsibility to ensure that all tax returns are filed and all taxes paid on time. Any authorization granted remains in effect until revoked, in writing, by the taxpayer or reporting agent.

The person signing must have actual legal authority to bind the business. Persons may include officer of a corporation, partner, managing member, owner, Chief Financial Officer, Chief Executive Officer, or a fiduciary of a trust or estate.

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the employer.

Signature (Required) _____

Title (Required) HCSR Household Employer **Date** (Required) _____

NUCS-4556 (Rev 5/06)



SS-4 Application for Employer Identification Number

The SS-4 form allows Palco to apply for and obtain a Federal Employer Identification Number (FEIN) on behalf of the employer. Palco will obtain a very specific FEIN on behalf of the employer that is classified as a Home Care Service Recipient (HCSR) ID type. This HCSR ID is non-income generating which ensures it will never have an effect on the employer's personal taxes.

This is an external form and has many required fields, via the system. The employer will sign and date as Palco has pre-filled the rest. Palco will submit the form to the necessary Federal agency when appropriate.

SS-4 Form (Rev. December 2019) 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.) ▶ Go to www.irs.gov/FormSS4 for instructions and the latest information. ▶ See separate instructions for each line. ▶ Keep a copy for your records.		OMB No. 1545-0003 EIN
1 Legal name of entity (or individual) for whom the EIN is being requested				
2 Trade name of business (if different from name on line 1) Palco, Inc		3 Executor, administrator, trustee, "care of" name Palco, Inc. as 3504 Fiscal Employer Agent		
4a Mailing address (room, apt., suite no. and street, or P.O. box) PO Box 242930		5a Street address (if different) (Don't enter a P.O. box.)		
4b City, state, and ZIP code (if foreign, see instructions) Little Rock, AR 72223		5b City, state, and ZIP code (if foreign, see instructions)		
6 County and state where principal business is located				
7a Name of responsible party		7b SSN, ITIN, or EIN		
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
8b If 8a is "Yes," enter the number of LLC members <input type="checkbox"/> Yes <input type="checkbox"/> No				
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No				
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.				
<input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR) <input type="checkbox"/> 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)				
<input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR) <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶				
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		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 generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
Agricultural Household Other				
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)				
16 Check one box that best describes the principal activity of your business.				
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR) <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail				
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.				
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> 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 Larry Paladino		Designee's telephone number (include area code) (501)604.9936		
Address and ZIP code PO Box 242930, Little Rock, AR 72223		Designee's tax number (include area code) (501) 821.0045		
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) ▶		Applicant's tax number (include area code)		
Signature ▶		Date ▶		
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16055N Form SS-4 (Rev. 12-2019)				

For more information about this form, [click here](#).



8821 Tax Information Authorization

The 8821 form allows Palco to obtain communications regarding your HCSR FEIN and program specific tax accounts on behalf of the employer.

This is an external form and has many required fields, via the system. The employer will sign and date as Palco has prefilled the rest. Palco will submit the form to the necessary Federal agency when appropriate.

Form 8821 Tax Information Authorization
 (Rev. January 2021)
 Department of the Treasury
 Internal Revenue Service

OMB No. 1545-1105
For IRS Use Only
 Received By: _____
 Name: _____
 Telephone: _____
 Function: _____
 Date: _____

► 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.

1 Taxpayer information. Taxpayer must sign and date this form on line 6.
Taxpayer name and address Taxpayer identification number(s)
 Daytime telephone number (501) 604.9936 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
 Palco
 Larry Paladino
 PO Box 242930
 Little Rock, AR 72223

CAF No. 5005-46467R
 PTIN 0000142099
 Telephone No. (501) 604.9936
 Fax No. (501) 661.9045

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. _____
 Fax No. _____

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. 4959(a) Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Employment	SS-4, 2678, 8821		
Employment	W-4, W-5		
Employment	940, 941, W-2/W-3		

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 _____ Household Employer (HCSR)
 Title (if applicable) _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11596P Form 8821 (Rev. 01-2021)

For more information about this form, [click here](#).



Frequently Asked Questions

What if I need assistance in completing forms?

Online enrollment is the easiest method for completing forms. Palco customer support agents can assist you in gaining credentials to enroll online.

When can my worker begin providing services?

Palco will notify you (the employer) and your worker once all requirements for enrollment have been met. The date of this notification is the date work can begin. Any work performed prior to that date will not be paid by Council of Aging or the Elderly Services Program.

Can a worker provide services to multiple clients?

Yes. However, a worker must abide by all program rules, especially those regarding overlapping claims for payment of services. Workers may be employed by as many clients (employers) as he or she would like. Each time he or she begins working for a new client, a new worker packet must be completed, just like getting any new job. This is the worker's responsibility.

What happens if my worker stops providing services?

Anytime a worker stops providing service, Palco must be notified via an Employment Separation Notice, which can be found on our website. Even after termination, the worker should keep Palco aware of any changes in contact information throughout the year, so that we can send correspondence, such as W-2s, to the correct address.

I want to designate someone else to manage my worker. How do I do that?

You are permitted to designate someone else to manage your work – this is called an Employer of Record. To do this, you must complete a Designation of Surrogate Employer form. Be sure to include the date of the change at the top of the form.

How does an Employer of Record change impact my worker?

When you make a change to your Employer of Record, your worker must re-complete some new hire forms, such as the I-9. Palco will notify you of the requirements.



Can someone correspond with Palco on my behalf?

Federal and state privacy laws prevent Palco from disclosing personal information to unauthorized individuals. Palco will only correspond with workers about that worker's particular account. Surrogate employers designated as the Employer of Record may receive all information about the worker's accounts and information about the client necessary to carry out employer roles. Participants/Clients have unlimited access to information held by Palco on their account. Participants/Clients may also appoint an authorized user by completing an Authorized User Designation form. An Authorized user is someone who is not the Employer of Record, but has permission to correspond with Palco on the employer's behalf.

How are timesheets submitted?

Timesheets can be submitted online via our portal, by fax, by mail or email. When using the online portal, submit all time properly. Both the employer and the worker must approve all time before it can be processed for payment by Palco. Additional instructions can be found in our Online Registration Packet. When submitting a paper timesheet, follow all instructions to reduce submission errors. A properly submitted timesheet must be received before the deadline to ensure a worker's pay is not delayed.

When does a worker submit timesheets?

A payroll schedule shows the deadlines for submitting timesheets and scheduled paydays. The payroll schedule for specific programs can also be found at www.palcofirst.com under your program specific page.

How will I know a timesheet was received and approved?

The online portal will display approval messages in real time. For other methods of submission, contact Palco Customer Support 48 hours after submission to allow time for processing.

What if a worker doesn't receive the funds on the scheduled payday?

For direct deposited payments, workers should allow sufficient time for the pay to deposit into the account. We recommend allowing 24 hours after payday for the deposit.



Will the worker receive a W-2 at year-end?

W-2s are available January 31. If receiving the W-2 by mail, workers should allow one week for delivery. All workers receive a W-2. Workers who earn less than the annual domestic service threshold, per IRS Pub. 15 (Circular E), will also receive a refund of over collected FICA. As an employer, you should encourage your worker to make sure the correct address and direct deposit information is current with Palco prior to January 31 of each year, even if the worker is no longer providing services for you.

How do I change my information with Palco?

The fastest and easiest method is to log into your account and change your information. Otherwise, you must complete the appropriate form and mail or fax it to Palco. All forms are found at palcofirst.com. For name and contact information changes, complete a Change of Information form and attach documentation to show proof of name change which can be driver's license, divorce degree or marriage license. For any other changes, contact Palco customer support.

How can Palco be contacted?

Palco Customer Support representatives are available Monday through Friday, 8:00 am to 5:00 pm EST, except state holidays. You may reach us by phone at 501.604.9936 or toll free at 1.866.710.0456. You can also email us at customersupport@palcofirst.com. Palco has a range of translator and interpreter services at your request.