



Fiscal Employer Agent (F/EA) Enrollment Guide

Ohio- Employer

June 2024



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Introduction and Process Flow 2

Employer Responsibilities & Attestation 3

Employer Authorization Agreement 4

Ohio JFS 20106- Agent Authorization Form 5

Ohio Withholding Tax Payroll Service Company Authorization and Release 6

SS-4 Application for Employer Identification Number 7

2678 Employer/Payer Appointment Agent 8

8821 / 8821-B Tax Information Authorization 9

Frequently Asked Questions 10





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 information 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.


<div style="background-color: #e0e0e0; width: 100%; height: 15px; margin-bottom: 5px;"></div>	<div style="background-color: #e0e0e0; width: 100%; height: 15px; margin-bottom: 5px;"></div>
Printed Employer Name	ID# / Last Four of SSN
<div style="background-color: #e0e0e0; width: 100%; height: 15px; margin-bottom: 5px;"></div>	<div style="background-color: #e0e0e0; width: 100%; height: 15px; margin-bottom: 5px;"></div>
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 an 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



Ohio JFS 20106- Agent Authorization Form

This form 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 Ohio tax withholding matters. This form allows Palco to handle the necessary taxes with regards to matters of Ohio unemployment compensation related to your Home Care Service Recipient (HCSR) ID number. Palco does not gain access to any of your personal tax accounts and will not interfere with any other tax matters. This is an external form and has many required fields, via the system the employer will sign as Palco has prefilled the rest. Palco will submit the form to the necessary state agency when appropriate.

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES P.O. Box 182404 Columbus, Ohio 43218-2404 (614) 466-2319 http://unemployment.ohio.gov		 FOR 0006A	
AGENT AUTHORIZATION FORM To immediately authorize an agent (third party administrator, accountant, payroll company, etc) to act on your behalf regarding your account, please visit http://unemployment.ohio.gov . If you prefer, you may submit your information by completing this form and your account will be updated within 2-3 weeks. When completing this form, please print, using black capital letters in black ink. For example:			
A B C D E F G H			
Section I - Employer and Representative Information			
Employer Legal Name <input type="text"/> <input type="text"/> <input type="text"/>			
Employer Account ID <input type="text"/>		Plant Number (If none, please leave blank.) <input type="text"/>	
Employer Phone Number <input type="text"/>			
Agent Name <input type="text"/>			
Agent Account Number <input type="text"/>		Agent Phone Number <input type="text"/>	
Agent Address Line 1 - Enter street address or P.O. box information here (for example, 123 Main St., P.O. Box 123.) <input type="text"/>			
Agent Address Line 2 - Enter secondary address information here (for example, STE 123, APT A, 1st FL. If none, please leave blank.) <input type="text"/>			
City <input type="text"/>			
State <input type="text"/>	ZIP <input type="text"/>	Country <input type="text"/>	
Province - International addresses only <input type="text"/>		Postal Delivery Code - International addresses only <input type="text"/>	

Section II - Assign Roles and Responsibilities	
To give a new agent access to your account, check the role(s) you want the agent to have and enter the "Access Begin Date" (must be the beginning of a quarter for "Wage Submission") and "Access End Date" (optional) for the selected roles. For all roles except "Wage Submission," once an end date is entered, the agent will no longer have access to those roles after the "Access End Date" provided. If no end date is entered, the access will continue indefinitely. For "Wage Submission," the dates of access will allow the agent to update your wage records for all quarters within the access dates, regardless of the current date. For example, if you give an agent access for the first quarter of the year, the agent will be able to access the wage records for that quarter at any time. If you wish to completely remove access for the agent, which would prevent them from accessing quarters they were previously authorized for, select the "Remove Access" box for the agent. You cannot grant two agents access to the same role during the same time period. If you want to change agents, you must remove the role from the existing agent by entering an "Access End Date."	
1a. To what role does the authorization or dissolution selected in Section II apply? (Please check all that apply.)	1b. For the roles selected in question 1a, provide "Access Begin Date" and "Access End Date" (Optional)
<input checked="" type="checkbox"/> Wage Submission <input checked="" type="checkbox"/> Payment Submission <input checked="" type="checkbox"/> Account Maintenance Updates <input checked="" type="checkbox"/> Appeals	Access Begin Date <input type="text"/> / <input type="text"/> / <input type="text"/> Access End Date <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/> Remove Access
Section III - Signature	
I hereby acknowledge that by signing this document I relieve the Ohio Department of Job and Family Services from any liability arising from the exercise of rights and causes of action on account of or growing out of failure of the undersigned to receive any correspondence sent to the representative indicated in Section III, including, but not limited to: 1. Notification required by Section 4141.26; 2. Injury caused by untimely appeal.	
This authorization, voluntarily given by the undersigned, shall remain in full force and effect until such time as the agency is notified in writing by the undersigned or by the designated representative that the relationship has been dissolved.	
Employer Signature NOTE: Must be owner, partner, member, or corporate officer	Title: <input type="text"/>
<input type="text"/>	Date: <input type="text"/> / <input type="text"/> / <input type="text"/>

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



Ohio Withholding Tax Payroll Service Company Authorization and Release

This form 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 Ohio tax withholding matters. Complete, sign and date the highlighted fields on the page. The employer will sign and date as Palco has prefilled the rest. Palco will submit the form to the necessary state agency when appropriate.

		<small>WT 8655 Prescribed 7/12</small>
Withholding Tax Payroll Service Company Authorization and Release <small>Reporting agent agrees to provide authorization to the Ohio Department of Taxation within 24 hours of request.</small>		
1. Taxpayer Information. Taxpayer must sign and date this form on line 6.		
Taxpayer name	Employer identification number (EIN)	
Address	Social Security number	
City, state and ZIP code	Daytime telephone number 501.604.9936	
2. Reporting Agent Information		
Name Palco, Inc.	Employer identification number (EIN) 05-0578399	
Address PO Box 242930	Telephone number 501.604.9936	
City, state and ZIP code Little Rock, AR 72223	Fax number 501.821.0045	
3. State Authorization		
<small>The taxpayer hereby grants the reporting agent with limited power of attorney with the authority to sign and file employment tax returns and make deposits electronically, on magnetic media or on paper with the Ohio Department of Taxation. The reporting agent is also hereby authorized to receive notices, correspondence and transcripts from the Ohio Department of Taxation, resolve matters pertaining to these deposits and filings, and to request and receive deposit frequency data and any other information related to the taxpayer's state individual income and school district income tax withholding returns and deposits.</small>		
<small>This authorization shall include all Ohio Department of Taxation state individual income and school district income tax withholding forms and shall commence with the tax period of ____/____/____ and shall remain in effect through all subsequent periods until either revoked by the taxpayer or terminated by the reporting agent. Unless the taxpayer is required to file or deposit electronically, the reporting agent will, at its discretion, file and make deposits on the taxpayer's behalf either electronically, on magnetic media or on paper.</small>		
4. Retention/Revocation of Authorization		
<small>This authorization automatically revokes all earlier authorizations on file with the Ohio Department of Taxation for the same years or periods covered by this document. If you do <u>not</u> want to revoke a prior authorization, check this box: <input type="checkbox"/></small>		
<small>You MUST attach a copy of any tax information authorization that you want to remain in effect.</small>		
5. Acknowledgement of Responsibility		
<small>I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made.</small>		
6. Signature of or for Taxpayer		
<small>I hereby certify that the Ohio Department of Taxation is authorized to release any and all Ohio withholding tax information in accordance with section 3 above that is in the possession of the department concerning the undersigned taxpayer to the reporting agent specified by this authorization and release. Further, I hereby relieve the Ohio tax commissioner, the Ohio Department of Taxation or any agent or employee thereof from any liability whatsoever for releasing such information.</small>		
<small>I certify under penalties of perjury that I am the taxpayer identified below or have the authority to execute this withholding tax information authorization and release on behalf of the taxpayer.</small>		
<small>If this withholding tax information authorization and release is not signed, it will be returned.</small>		
Print name EMPLOYER -- HSCR	Signature	
Title	Date	

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



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 employers' 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.				
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 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"/>				
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"/> Accommodation & food service <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](#).



2678 Employer/Payer Appointment Agent

The 2678 form appoints Palco as your Fiscal Vendor Agent to file federal payroll tax reports on your behalf. This is only for the purpose of the HCSR ID number that was secured and only relevant for the self-directed services being provided.

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 2678 Employer/Payer Appointment of Agent OMB No. 1545-0748
(Rev. August 2014) Department of the Treasury — Internal Revenue Service

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.

For IRS use:

- 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.

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

PO BOX 242930
Number Street Suite or room number

LITTLE ROCK AR 72223
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, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)	<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 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 Household Employer

Best daytime phone 501-604-9936

Now give this form to the agent to complete. ➔

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. IRS.gov/form2678 Cat. No. 18770D Form **2678** (Rev. 8-2014)

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



8821 / 8821-B Tax Information Authorization

The 8821 form allows Palco to obtain communications regarding your HCSR FEIN and program specific tax accounts of behalf of the employer. Additionally, the 8821-B allows Palco to update the address for where communications should be sent if a previous FMS vendor was ever utilized.

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.

8821 Tax Information Authorization

Department of the Treasury Internal Revenue Service

OMB No. 1545-1105 For IRS Use Only

Required 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 _____ CAF No. 5005-46467R
Palco PTIN 9000142099
Larry Paladino Telephone No. (501) 604.9936
PO Box 242930 Fax No. (501) 604.9936
Little Rock, AR 72223 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 _____
Household Employer (HCSR)
Print Name _____ 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.