

# Employer Enrollment Packet

Thank you for choosing Palco to direct your care. This packet contains all the forms you need to enroll as an employer in self-direction and begin paying your worker. Please make sure to follow all directions in this packet.

You must complete and return:

- |   |  |
|---|--|
| <input type="checkbox"/> Participant Referral & Intake Form           | <input type="checkbox"/> NM ACD-31102  |
| <input type="checkbox"/> Designation of Surrogate Employer (optional) | <input type="checkbox"/> IRS Form SS-4 |
| <input type="checkbox"/> Employer Responsibilities & Attestation      | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> Employer Authorization Agreement             | <input type="checkbox"/> IRS Form 8821 |

Failure to return these forms will delay enrollment. We encourage you to use the checklist above as a final review before you return the forms to Palco. The other documents, including information on how to complete forms and timesheets, the payment schedule,

Palco's Notice of Privacy Practices, and similar instructional forms, are for informational purposes only and do not need to be sent back to Palco. Send completed paper forms by fax, email, or mail to Palco at the address below.

**Fax: 877-859-8757**  
**Email: [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com)**  
**Palco, Inc.**  
**Attn: Enrollment**  
**P.O. Box 13260**  
**Maumelle, AR 72113**

Should you need any assistance during this process, please contact the New Mexico Aging and Long-term Services Department (ALTSD). Visit our website at [www.palcofirst.com](http://www.palcofirst.com) for more information on forms and frequently asked questions.

We look forward to serving you!

Sincerely,  
The Palco Team



## Notice of Privacy Practices

Palco may receive and create records concerning your medical and individually identifiable information (“PHI”) and is required to maintain the privacy and security of your PHI. Please read this notice carefully. If you have questions or concerns, contact the Palco Privacy Officer at [privacy@palcofirst.com](mailto:privacy@palcofirst.com). Palco will only use and disclose your information as allowed by law and as described below:

- **Help manage the health care treatment you receive.** We may disclose your information to provide treatment and administer services, including performing assessments, issuing workers’ compensation and administering similar programs, and recommending services in some situations. We may disclose information to others who implement your health services. We may correspond with you and/or your designated representative (e.g., surrogate employer or authorized user). All emailed correspondence from Palco is encrypted and secure. By emailing Palco with your personal email account, you accept the risk that your correspondence may not be encrypted, nor secure.
- **Run our business, including payment for and administration of your health services.** We may use and disclose your information to receive and issue payment on your behalf and bill Medicaid, Medicare, Managed Care Organizations, the Veterans Administration, or other bodies, as required by your program.
- **Comply with federal and state law, including investigations by the United States Department of Health and Human Services (U.S. DHHS) and law enforcement.** Palco is required by law to comply with investigations by regulatory bodies and issues involving national security. Palco may be required to disclose your information to coroners and other officials at your death.
- **Respond to legal actions and health oversight, such as lawsuits or quality assurance reviews.** Palco may be required to respond to requests, including discovery, subpoenas, audits, and other legal or regulatory matters.

You have the right to:

- **Authorize the use and disclosure of your PHI for reasons not authorized by federal or state law.** Palco will seek your approval to disclose PHI for reasons not required at law, and you may reject disclosure.
- **Receive this notice of privacy practices.** You can request a copy of this notice or view the posting at [palcofirst.com](http://palcofirst.com), in enrollment packets, and in program manuals, as applicable. Palco can change the terms of this notice at any time. Changes will apply to all of your medical records. Direct complaints to the Privacy Officer or the U.S. DHHS.
- **Review and receive copies of your records and a list of disclosures.** Requests must be on a Request for Sensitive Records. We will provide you with a copy or summary within 10 days of receiving your request. We may charge a reasonable, cost-based fee for collection of the records, including postage and labor. Palco may reject some requests if required by law.
- **Request amendments to your records.** Requests must be on a Request to Amend Sensitive Information. We will provide you with a copy or summary or a rejection within 15 days of receiving your request.
- **Request information in an alternate format or restrict access on your records.** Requests must be in writing on a Request for Additional Privacy. We will provide you with a copy or summary within 15 days of receiving your request. We may reject or terminate the request in certain limited cases and will notify you of rejections and terminations.
- **Be notified in case of a breach of your sensitive information.** You will be notified within 60 days by the Privacy Officer.
- **Choose someone to act on your behalf with regard to your records.** You must complete the appropriate forms and information to designate Authorized Users in order for those individuals to communicate with Palco on your behalf.



# PALCO SEMI-MONTHLY PAYMENT SCHEDULE - 2025

## New Mexico Veterans-Directed HCBS Program

Service Period		Timesheets Due to Palco By 12 PM	Payment Date
Start Date	End Date	Deadline	Paid On
December 16, 2024	December 31, 2024	January 1, 2025	January 8, 2025
January 1, 2025	January 15, 2025	January 16, 2025	January 23, 2025
January 16, 2025	January 31, 2025	February 1, 2025	February 10, 2025
February 1, 2025	February 15, 2025	February 16, 2025	February 24, 2025
February 16, 2025	February 28, 2025	March 1, 2025	March 10, 2025
March 1, 2025	March 15, 2025	March 16, 2025	March 24, 2025
March 16, 2025	March 31, 2025	April 1, 2025	April 8, 2025
April 1, 2025	April 15, 2025	April 16, 2025	April 23, 2025
April 16, 2025	April 30, 2025	May 1, 2025	May 8, 2025
May 1, 2025	May 15, 2025	May 16, 2025	May 23, 2025
May 16, 2025	May 31, 2025	June 1, 2025	June 9, 2025
June 1, 2025	June 15, 2025	June 16, 2025	June 23, 2025
June 16, 2025	June 30, 2025	July 1, 2025	July 8, 2025
July 1, 2025	July 15, 2025	July 16, 2025	July 23, 2025
July 16, 2025	July 31, 2025	August 1, 2025	August 8, 2025
August 1, 2025	August 15, 2025	August 16, 2025	August 25, 2025
August 16, 2025	August 31, 2025	September 1, 2025	September 8, 2025
September 1, 2025	September 15, 2025	September 16, 2025	September 23, 2025
September 16, 2025	September 30, 2025	October 1, 2025	October 8, 2025
October 1, 2025	October 15, 2025	October 16, 2025	October 23, 2025
October 16, 2025	October 31, 2025	November 1, 2025	November 10, 2025
November 1, 2025	November 15, 2025	November 16, 2025	November 24, 2025
November 16, 2025	November 30, 2025	December 1, 2025	December 8, 2025
December 1, 2025	December 15, 2025	December 16, 2025	December 23, 2025
December 16, 2025	December 31, 2025	January 1, 2026	January 8, 2026

Late time submissions and mistakes may result in late payment!

### 2025 Bank and/or Palco Office Holidays

New Year's Day – Wednesday, January 1\*  
 Martin Luther King, Jr. Day – Monday January 20  
 President's Day – Monday, February 17  
 Memorial Day – Monday, May 26\*  
 Juneteenth Day – Thursday, June 19  
 Independence Day – Friday, July 4

Labor Day – Monday, September 1\*  
 Columbus Day – Monday, October 13  
 Veterans Day – Tuesday, November 11  
 Thanksgiving – Thursday/Friday, November 27-28\*  
 Christmas – Wednesday/Thursday, December 24-25\*

\* Palco Office Closures

## **Instructions for Employer Forms**

Please use the instructions below to complete the attached Palco forms in order to become an employer through the self-directed program.

- The **Participant Referral and Intake** is used to enroll the participant in the program and establish the employer of record. Complete the entire form. Sign and date the highlighted fields on page 2.
- The **Designation of Surrogate Employer** is used to establish a surrogate Employer of Record on behalf of the participant. Complete the entire form. Sign and date the highlighted fields on page 2. *This form is optional and applicable only when the participant is not the employer.*
- The **Employer Responsibilities & Attestation** outlines the responsibilities of the employer. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **Employer Authorization Agreement** outlines Palco's responsibilities as the fiscal/employer-agent and authorizes Palco to ensure compliance with the IRS and other federal and state tax authorities on the employer's behalf. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **NM ACD-31102** 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 New Mexico unemployment compensation matters. Complete, sign and date the highlighted fields on the page.

\*If the employer has already been setup with their state for State Unemployment Tax Act (SUTA), then a separate document must be provided with log-in credentials (including account number, current rate, user ID password, security questions, etc.) and state ID.

## Participant Referral & Intake

Complete this form entirely to enroll the participant, provide important information to continue the enrollment process, and establish the employer of record.

PARTICIPANT INFORMATION			
First Name	Middle Name	Last Name	
Social Security Number	Email	Date of Birth (mm/dd/yyyy)	
Program NM VDHCBS		Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	
Physical Address (Street Address, Including Apt. #)			
City	State	Zip	County
Mailing Address (Street Address, Including Apt. #) – <i>if different than the physical address</i>			
City	State	Zip	County
Phone1	Phone2	Preferred Method of Communication <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> Phone / Voicemail	

By participating in the self-directed model, the participant or someone over the age of 18 who the participant elects (the “surrogate”) will recruit, hire, train, and terminate workers who provide support to the participant. This includes overseeing worker tasks and schedules, completing enrollment forms, and submitting timesheets. This responsibility is known as the employer of record. Who will serve as the employer of record? (Select one.)

- A surrogate individual. **Please complete a Designation of Surrogate Employer Form.**
- The participant.

The participant has provided an email address that belongs to him/her and understands that Palco is not responsible for providing information to an incorrect email address supplied by him/her. The participant has read and agrees to Palco's Notice of Privacy Practices and the Terms and Conditions of Palco's enrollment system and agrees to receive information, notifications, and other correspondence electronically to the email address provided in this document. Such correspondence may contain Personal Health Information as defined at 45 CFR 160.103 and other personally identifiable information. The participant accepts all risks associated with the transmission of such information via those channels. The participant understands that his or her consent is in effect until Palco is notified in writing that the participant withdraws such consent.

*If the participant is unable to sign,  
please witness:*

Participant Printed Name \_\_\_\_\_

Participant Signature \_\_\_\_\_

Date \_\_\_\_\_

Witness Printed Name \_\_\_\_\_

Witness Signature \_\_\_\_\_

Date \_\_\_\_\_

## Designation of Surrogate Employer

Check this box if this form is being used to change the Employer of Record on an existing participant's account. Effective date of change: \_\_\_\_/\_\_\_\_/\_\_\_\_. This change will be effective starting the next scheduled service period after paperwork is processed.

Check this box if revoking current Designated Surrogate Employer on an existing participant's account. Effective date of revocation: \_\_\_\_/\_\_\_\_/\_\_\_\_.

Name of Employer being terminated: \_\_\_\_\_

PARTICIPANT INFORMATION		
Full Name	ID / Last 4 of SSN	Program

The employer of record must recruit, hire, train, supervise, and terminate workers who provide support to the participant. This includes overseeing worker tasks and schedules, completing enrollment forms, and submitting timesheets. The employer of record functioning, must be over the age of 18, demonstrate a strong commitment to the participant, display knowledge about and respect for the participant's preferences, and use sound judgment to act on the participant's behalf.

EMPLOYER INFORMATION			
First Name	Middle Name	Last Name	
Social Security Number	Email	Date of Birth (mm/dd/yyyy)	
Relationship to Participant <input type="checkbox"/> Parent <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Legal Guardian <input type="checkbox"/> Power of Attorney <input type="checkbox"/> Other Non-relative <input type="checkbox"/> Other: _____		Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	
Physical Address (Street Address, Including Apt. #)			
City	State	Zip	County
Mailing Address (Street Address, Including Apt. #) – <i>if different than the physical address</i>			
City	State	Zip	County
Phone1	Phone2	Preferred Method of Communication <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> Phone / Voicemail	

The employer does not receive monetary compensation for directing care on the participant's behalf in the course of the self-directed program. Employers cannot provide direct support services to the participant. Employees must have no convictions involving exploitation, abuse, or assault on another person and must be fully capable of the responsibilities associated with managing support staff and handling financial aspects of the self-directed program, including proper utilization of the budget and verifying the accuracy of reports provided by Palco.



By completing this form and signing below, all parties agree that the individual named herein shall accept the responsibilities of the employer of record. The employer consents to complete enrollment electronically and has provided an email address and Social Security Number that belongs to him and her. The employer understands that Palco is not responsible for providing information to an incorrect email address supplied by him or her. The employer has read and agrees to Palco's Notice of Privacy Practices and the Terms and Conditions of Palco's online enrollment system and agrees to receive information, notifications, and other correspondence electronically to the email address provided in this document. Such correspondence may contain Personal Health Information as defined at 45 CFR 160.103 and other personally identifiable information. The employer accepts all risks associated with the transmission of such information via those channels. The employer understands that his or her consent is in effect until Palco is notified in writing that the employer withdraws such consent.

\_\_\_\_\_  
**Employer Printed Name**

\_\_\_\_\_  
**Participant Printed Name**

\_\_\_\_\_  
**Employer Signature**

\_\_\_\_\_  
**Participant Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Date**

**Please return this form to Palco  
via email: [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com)  
or via fax to 1.877.859.8757.**

*If the participant is unable to sign,  
please witness:*

\_\_\_\_\_  
**Witness Printed Name**

\_\_\_\_\_  
**Witness Signature**

\_\_\_\_\_  
**Date**

Employer Revocation Attestation: I understand that by signing this form the current surrogate employer listed on this form will be made inactive and terminated in the Palco system. If a surrogate employer is required and or a new surrogate employer has not been designated by the effective date listed above then your services as a participant will be suspended. Service provided during the suspended period may not be eligible for payment by Palco if the proper employer/ employee relationship is not established.



## **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.

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**Printed Employer Name**

---

**ID# / Last Four of SSN**

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**Employer Signature**

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**Date**



## 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 statues, 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.

\_\_\_\_\_  
**Printed Employer Name**

\_\_\_\_\_  
**ID# / Last Four of SSN**

\_\_\_\_\_  
**Employer Signature**

\_\_\_\_\_  
**Date**

New Mexico Taxation and Revenue Department

**Tax Information Authorization**

**Tax Disclosure**

PLEASE TYPE OR PRINT IN BLACK INK

This form will expire three years from the date that this *Tax Information Authorization Tax Disclosure* form has been signed by the authorizing individual listed below. If your authorized representative changes, submit a new form to notify the Department.

**Check one (Required):**     New     Update     Revoke     Revoke All

**Section I: Taxpayer Information**

\*Required Fields (If the required fields are not complete, this form is VOID and the taxpayer's information will not be shared.)

<b>Name(s)*</b>			<b>A. Tax Identification Number(s)*</b>		<b>B. Reporting Period(s)*</b>	
DBA Name(s) (If applicable)			SSN: _____		<input type="checkbox"/> All tax periods, <b>or</b> Specify: Tax Year(s): _____ Starting Period: _____ Ending Period: _____	
Mailing Address* (If the address is new or changed, mark this box <input type="checkbox"/> )			Spouse SSN: _____			
City*			FEIN: _____			
State*			NMBTIN: _____			
Zip Code*			<b>C. Tax Program(s)*</b> <input type="checkbox"/> <b>All State Taxes</b> <input type="checkbox"/> Personal Income Tax <input type="checkbox"/> Gross Receipts Tax <input type="checkbox"/> Wage Withholding Tax <input type="checkbox"/> Cannabis Excise Tax <input type="checkbox"/> Compensating Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Fiduciary Income Tax		<input type="checkbox"/> Governmental Gross Receipts Tax <input type="checkbox"/> Interstate Telecommunications Gross Receipts Tax <input type="checkbox"/> Leased Vehicle Gross Receipts Tax and Surcharge <input type="checkbox"/> Non-wage Withholding Tax <input type="checkbox"/> Oil and Gas Tax <input type="checkbox"/> Other: _____	
Telephone Number ( )						
E-mail Address						
Fax Number ( )						

**Section II: Authorized Representative Information**

Individual Representative's Name*			TAP Logon (If applicable)		
Mailing Address*			Telephone Number* ( )		Fax Number ( )
City*			State*		Zip Code*
			E-Mail Address*		

**Section III: Information Authorization**

Check all that apply

- A. Authorization to disclose tax information. The Department is authorized to disclose confidential tax information on file to the above-designated individual or firm.
- B. Authorization of third-party representative to access Taxpayer Access Point (TAP). The taxpayer authorizes the above-designated individual to access TAP on their behalf. TAP discloses confidential tax information on file with the Taxation and Revenue Department. TAP allows for the submission of returns, payments, and refund requests.
- C. Designation of third-party representative. The Department is notified that the above-designated individual or firm has been authorized to represent the taxpayer(s) before the Taxation and Revenue Department. The representative is authorized to perform all authorized acts that the taxpayer(s) can perform for the designated tax programs and tax periods, except for acts that only an individual admitted and licensed as a qualified representative in New Mexico can perform.
- D. Designation of qualified representative. The Department is notified that the above-designated individual or firm has been authorized and is qualified to represent the taxpayer(s) before the Taxation and Revenue Department in a protest or administrative hearing.
  - i. Designation type: \_\_\_\_\_
  - ii. License/Enrollment Number: \_\_\_\_\_
  - iii. State of Jurisdiction: \_\_\_\_\_

**Authorizing Signature(s)**

By signing below, I acknowledge that the authorized individual representative(s) listed above, have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103. By signing below, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.

<b>Printed Name*</b>		Printed Name	
<b>Title</b>		Title	
<b>Signature*</b>		Signature	
<b>Date*</b>		Date	

- For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form.
- For a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department.



## **Employer IRS Forms Instructions**

Please complete the attached IRS forms to become an employer through the self-directed program. Use the instructions and checklist below to guide you through this process. All areas highlighted in yellow on the forms must be signed.

- **IRS Form SS-4** gives Palco the ability to file for a FEIN (Federal Employer Identification Number) with the IRS on your behalf. This is required of all employers in the United States.
  - Print your full name on Line 1.
  - List your county and state on Line 6.
  - Print your full name on Line 7a.
  - Print your Social Security Number (SSN) on Line 7b.
    - *This must match the SSN on your official Social Security Card.*
    - *If you already have a FEIN under your SSN, print your FEIN on Line 7b, instead of your SSN, send Palco a copy FEIN assignment letter from the IRS.*
  - Print your name, sign and date at the bottom of the form.

If you already have an FEIN under your SSN, please send Palco a copy FEIN assignment letter from the IRS.

- **IRS Form 2678** appoints Palco as your agent only for the limited purposes of payment employment payroll taxes for the participant's worker.
  - Print your full name on Line 2.
  - Print your address in the appropriate spaces on Line 4. Be sure to complete all three rows as applicable.
  - Print your name, sign, and date at the bottom of the form.
  
- **IRS Form 8821** allows Palco to correspond with the IRS on your behalf for the limited purpose of the self-directed program.
  - Print your full name and address in the appropriate space in Box 1.
  - Print your name, sign, and date at the bottom of the form.

# 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](http://www.irs.gov/FormSS4) for instructions and the latest information.

EIN

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested		
	<b>2</b> Trade name of business (if different from name on line 1) <b>Palco, Inc</b>		<b>3</b> Executor, administrator, trustee, "care of" name <b>Palco, Inc. as 3504 Fiscal Employer Agent</b>
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box) <b>PO Box 13260</b>		<b>5a</b> Street address (if different) (Don't enter a P.O. box.)
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions) <b>Maumelle, AR 72113</b>		<b>5b</b> City, state, and ZIP code (if foreign, see instructions)
	<b>6</b> County and state where principal business is located		
	<b>7a</b> Name of responsible party		<b>7b</b> SSN, ITIN, or EIN
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<b>8b</b> If 8a is "Yes," enter the number of LLC members	
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>9a</b> <b>Type of entity</b> (check only one box). <b>Caution:</b> 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"/> <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> <input type="checkbox"/> Other nonprofit organization (specify) _____ <input type="checkbox"/> REMIC <input type="checkbox"/> <input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b> Group Exemption Number (GEN) if any			
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated		State _____ Foreign country _____	
<b>10</b> <b>Reason for applying</b> (check only one box)			
<input type="checkbox"/> _____ <input type="checkbox"/> Banking purpose (specify purpose) _____ <input type="checkbox"/> _____ <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a trust (specify type) _____ <input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b> <input type="checkbox"/> Created a pension plan (specify type) _____			
<b>11</b> Date business started or acquired (month, day, year). See instructions.		<b>12</b> Closing month of accounting year	
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none).		<b>14</b> Reserved for future use	
Agricultural	Household		Other
<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)			
<b>16</b> Check <b>one</b> 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 type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>			
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
<b>18</b> 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			
<b>Third Party Designee</b>	Complete this section <b>only</b> 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 <b>Alicia Paladino</b>	Designee's telephone number (include area code) <b>501.604.9936</b>	
	Address and ZIP code <b>PO Box 13260, Maumelle, AR 72113</b>	Designee's fax number (include area code) <b>501.821.0045</b>	
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 fax number (include area code)	
Signature	Date		

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

(Rev. December 2023) 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.**

- If you're 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 isn't effective until we approve your request. See the instructions for more information.

- If you're 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're 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 13260

Number Street Suite or room number

MAUMELLE

AR

72113

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.)

- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return\* (all 940 series)
- Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)
- Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)
- Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)
- 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

	<b>For ALL employees/ payees/payments</b>	<b>For SOME employees/ payees/payments</b>
Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)	<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 can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- Check here if you're 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.

**Sign your name here**

Print your name here

Print your title here

Date

/

Best daytime phone

**Now give this form to the agent to complete.**

## Tax Information Authorization

▶ Go to [www.irs.gov/Form8821](http://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 <b>(501) 604.9936</b>	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 <b>Palco</b> <b>Alicia Paladino</b> <b>PO Box 13260</b> <b>Maumelle, AR 72113</b>	CAF No. <u>5005-46467R</u> PTIN <u>P000142099</u> Telephone No. <u>(501) 604.9936</u> Fax No. <u>(501) 821.0045</u>
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
<b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

**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
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	Title (if applicable)

Household Employer (HCSR)