



PO Box 13260  
Maumelle, AR 72113

# Ohio Veteran Directed Program Employer Enrollment Packet

Palco is excited to partner with Council on Aging of Southwestern Ohio to serv as your Financial Management Services Provider. This packet contains all the forms you must complete in order to enroll as an employer in the Consumer Directed Care option of Council on Aging's Veteran Directed Program. Once enrollment is complete, Palco can begin paying your worker. Please make sure to follow all directions in this packet.

You must complete and return:

- |   |   |
|---|---|
| <input type="checkbox"/> Participant/Client Referral & Intake         | <input type="checkbox"/> OH WT-8655 Withholding Tax Authorization |
| <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"/> Authorization Agreement                      | <input type="checkbox"/> IRS Form 8821                            |
| <input type="checkbox"/> OH-JFS 20106 Employer Authorization          |   |

Failure to return these forms will delay enrollment and payment for your worker. 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, the payment schedule, Palco's Notice of Privacy Practices, F.A.Q. and similar instructional forms, are for informational purposes only and do not need to be returned 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**

You can also complete the packet online if you do not wish to complete these forms by hand. To do so, call our customer support team and request to enroll online. You must complete a consent form before receiving an email with your login instructions. Follow the instructions in that email to complete your enrollment.

Should you need any assistance during this process, please contact a friendly customer support representative at 1.866.710.0456 or [customersupport@palcofirst.com](mailto:customersupport@palcofirst.com). Customer service representatives are available from 8am to 5pm EST.

We look forward to serving you!

Sincerely,  
The Palco Team

## **Frequently Asked Questions for Employers**

Palco serves clients who participate in the Consumer Directed Care service of Council on Aging's Veteran Directed Program. Palco provides various financial, customer support, and informational services. Below are frequently asked questions to help you understand our processes, your requirements, and how to receive assistance.

### **How do I complete forms if I am unable to sign?**

We encourage you to enroll online, as there are plenty of accessible options on our website. However, if you are unable to use our online system, you may either sign with an X or a mark, then have a witness legibly sign the document on the line above the 'witnessed by'.

### **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 [palcofirst.com](http://palcofirst.com).

**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](http://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, email to [customersupport@palcofirst.com](mailto:customersupport@palcofirst.com), fax to 877.859.8757 or mail to P.O. Box 13260, Maumelle, AR 72113. Palco has a range of translator and interpreter services at your request.



## **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 PAYMENT SCHEDULE - 2025

## Ohio Veteran's Directed Program

Service Period		Paper Timesheets Due by 12 PM	Electronic Timesheets Due by 12 PM	Payments Made by Palco
Start Date	End Date	Deadline	Deadline	Paid On
December 16, 2024	December 31, 2024	January 1, 2025	January 2, 2025	January 8, 2025
January 1, 2025	January 15, 2025	January 16, 2025	January 17, 2025	January 23, 2025
January 16, 2025	January 31, 2025	February 1, 2025	February 2, 2025	February 10, 2025
February 1, 2025	February 15, 2025	February 16, 2025	February 17, 2025	February 24, 2025
February 16, 2025	February 28, 2025	March 1, 2025	March 2, 2025	March 10, 2025
March 1, 2025	March 15, 2025	March 16, 2025	March 17, 2025	March 24, 2025
March 16, 2025	March 31, 2025	April 1, 2025	April 2, 2025	April 8, 2025
April 1, 2025	April 15, 2025	April 16, 2025	April 17, 2025	April 23, 2025
April 16, 2025	April 30, 2025	May 1, 2025	May 2, 2025	May 8, 2025
May 1, 2025	May 15, 2025	May 16, 2025	May 17, 2025	May 23, 2025
May 16, 2025	May 31, 2025	June 1, 2025	June 2, 2025	June 9, 2025
June 1, 2025	June 15, 2025	June 16, 2025	June 17, 2025	June 23, 2025
June 16, 2025	June 30, 2025	July 1, 2025	July 2, 2025	July 8, 2025
July 1, 2025	July 15, 2025	July 16, 2025	July 17, 2025	July 23, 2025
July 16, 2025	July 31, 2025	August 1, 2025	August 2, 2025	August 8, 2025
August 1, 2025	August 15, 2025	August 16, 2025	August 17, 2025	August 25, 2025
August 16, 2025	August 31, 2025	September 1, 2025	September 2, 2025	September 8, 2025
September 1, 2025	September 15, 2025	September 16, 2025	September 17, 2025	September 23, 2025
September 16, 2025	September 30, 2025	October 1, 2025	October 2, 2025	October 8, 2025
October 1, 2025	October 15, 2025	October 16, 2025	October 17, 2025	October 23, 2025
October 16, 2025	October 31, 2025	November 1, 2025	November 2, 2025	November 10, 2025
November 1, 2025	November 15, 2025	November 16, 2025	November 17, 2025	November 24, 2025
November 16, 2025	November 30, 2025	December 1, 2025	December 2, 2025	December 8, 2025
December 1, 2025	December 15, 2025	December 16, 2025	December 17, 2025	December 23, 2025
December 16, 2025	December 31, 2025	January 1, 2026	January 2, 2026	January 8, 2026

Late time submissions and mistakes may result in late payment

### 2025 Bank and/or Palco Office Closures

New Year's Day – Wednesday, January 1*	Labor Day - Monday, September 1*
Martin Luther King, Jr Day – Monday, January 20	Columbus Day – Monday, October 13
President's Day – Monday, February 17	Veterans Day - Tuesday, November 11
Memorial Day - Monday, May 26*	Thanksgiving - Thursday-Friday, November 27-28*
Juneteenth Day – Thursday, June 19	Christmas - Wednesday-Thursday, December 24-25*
Independence Day - Friday, July 4*	

\* 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 Consumer Directed Care service of Council on Aging's Veteran Directed Program.

- The **Participant/Client Referral and Intake** is used to enroll the participant/client in the program and establish the employer of record. Complete the entire form.
- The **Designation of Surrogate Employer** is used to establish a surrogate Employer of Record on behalf of the participant/client. Complete the entire form. Sign and date the highlighted fields at the bottom of page 2. *This form is applicable only when the participant/client 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. This form should be completed by you or, if applicable, by the individual you designate as your Surrogate Employer (Employer of Record).
- 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 **OH-JFS 20106 Employer Authorization** 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 unemployment compensation matters. ONLY complete and sign the highlighted fields on the page.
- The **OH WT-8655 Withholding Tax Authorization** 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.



**Program: SW Ohio Vets**

## **Participant/Client Referral & Intake**

Complete this form entirely to begin the enrollment process with Palco. All information on this form is required to enroll. Services should not begin until you receive a notification from Palco that enrollment is approved.

<b>PARTICIPANT/CLIENT INFORMATION</b>			
First Name	Middle Name	Last Name	County
Social Security Number	Phone	Email	

By participating in the Consumer Directed Care program, the participant/client or someone over the age of 18 who the participant/client elects (the "surrogate") will manage and direct these services and funds provided under the budget. This responsibility is known as the employer of record.

Who will be serving as the Employer of Record?

Myself (The Participant/Client)

A surrogate individual. (If you selected this, please provide their information below.)

<b>EMPLOYER INFORMATION (if different from above)</b>		
First Name	Middle Name	Last Name
Social Security Number	Phone	Email

Palco has a fully online enrollment process that is quick and easy. The Employer of Record will receive login instructions from Palco via email within 3-5 business days. Once you receive the email, complete your enrollment right away to avoid any delays.

*Check this box if you are unable to complete Palco's online enrollment process and an enrollment specialist will contact you for further assistance.*

The employer does not receive monetary compensation for directing care on the participant/client's behalf in the course of the consumer-directed program. Employers cannot provide direct support services to the participant/client. 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

consumer-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/Client Printed Name**

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

\_\_\_\_\_  
**Participant/Client 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/client is unable to  
sign, please witness:*

\_\_\_\_\_  
**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/client'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/client's account. Effective date of revocation: \_\_\_\_/\_\_\_\_/\_\_\_\_.

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

### PARTICIPANT/CLIENT INFORMATION

Full Name	ID / Last 4 of SSN	Program:
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The employer of record must recruit, hire, train, supervise and terminate workers who provide support to the participant/client. 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/client, display knowledge about and respect for the participant/client's preferences, and use sound judgment to act on the participant/client's behalf.

### EMPLOYER INFORMATION

First Name	Middle Name	Last Name
Social Security Number	Email	Date of Birth (mm/dd/yyyy)
Relationship to Participant/client		Gender
<input type="checkbox"/> Parent	<input type="checkbox"/> Spouse	<input type="checkbox"/> Male
<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: _____	<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
		Email
		Mail
		Phone / Voicemail

The employer does not receive monetary compensation for directing care on the participant/client's behalf in the course of the consumer-directed program. Employers cannot provide direct support services to the participant/client. 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 consumer-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/Client Printed Name**

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

\_\_\_\_\_  
**Participant/Client Signature**

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

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

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

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

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

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

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

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/client 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.

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

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

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

\_\_\_\_\_  
**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

# 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 block capital letters in black ink. For example:

A	B	C	D	E	F	G	H
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### Section I - Employer and Representative Information

Employer Legal Name


Employer ID

--

Plant Number (If none, please leave blank.)

--

Employer Phone Number

501	-	604	-	9936
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Agent Name

PALCO, INC
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Agent ID

6000014094
------------

Agent Phone Number

501	-	604	-	9936
-----	---	-----	---	------

Agent Address Line 1 - Enter street address or P.O. box information here (for example, 123 Main St., P.O. Box 123.)

PO BOX 13260
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Agent Address Line 2 - Enter secondary address information here (for example, STE 123, APT A, 1st FL. If none, please leave blank.)

--

City

MAUMELLE
----------

State

AR
----

ZIP

72113
-------

-
---

Country

USA
-----

Province - International addresses only

--

Postal Delivery Code - International addresses only

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## 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.)

- Wage Submission
- Payment Submission
- Account Maintenance Updates
- Appeals
- Tax Rates

1b. For the roles selected in question 1a, provide "Access Begin Date" and "Access End Date" (Optional)

Access Begin Date  
 /  /

Access End Date  
 /  /

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:

HSCR - EMPLOYER

Date:

/  /





# Withholding Tax Payroll Service Company Authorization and Release

Reporting agent agrees to provide authorization to the Ohio Department of Taxation within 24 hours of request.

<b>1. Taxpayer Information. Taxpayer must sign and date this form on line 6.</b>	
Taxpayer name	Employer identification number (EIN)
Address	Social Security number
City, state and ZIP code	Daytime telephone number 501.604.9936

<b>2. Reporting Agent Information</b>	
Name Palco, Inc.	Employer identification number (EIN) 05-0578399
Address PO Box 13260	Telephone number 501.604.9936
City, state and ZIP code Maumelle, AR 72113	Fax number 877.859.8757

<b>3. State Authorization</b>
<p>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.</p> <p>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.</p>

<b>4. Retention/Revocation of Authorization</b>
<p>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"/></p> <p><b>You MUST attach a copy of any tax information authorization that you want to remain in effect.</b></p>

<b>5. Acknowledgement of Responsibility</b>
<p>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.</p>

<b>6. Signature of or for Taxpayer</b>						
<p>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.</p> <p>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.</p> <p><b>If this withholding tax information authorization and release is not signed, it will be returned.</b></p>						
<table border="0"> <tr> <td>Print name</td> <td>Signature</td> </tr> <tr> <td>EMPLOYER -- HSCR</td> <td></td> </tr> <tr> <td>Title</td> <td>Date</td> </tr> </table>	Print name	Signature	EMPLOYER -- HSCR		Title	Date
Print name	Signature					
EMPLOYER -- HSCR						
Title	Date					



## **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/client'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>1</b>	Legal name of entity (or individual) for whom the EIN is being requested																	
<b>Type or print clearly.</b>	<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. <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> Sole proprietor (SSN) _____</td> <td><input type="checkbox"/> Estate (SSN of decedent) _____</td> </tr> <tr> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Plan administrator (TIN) _____</td> </tr> <tr> <td><input type="checkbox"/> Corporation (enter form number to be filed) _____</td> <td><input type="checkbox"/> Trust (TIN of grantor) _____</td> </tr> <tr> <td><input type="checkbox"/> Personal service corporation</td> <td><input type="checkbox"/> Military/National Guard <input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/> Church or church-controlled organization</td> <td><input type="checkbox"/> Farmers' cooperative <input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/> Other nonprofit organization (specify) _____</td> <td><input type="checkbox"/> REMIC <input type="checkbox"/></td> </tr> <tr> <td><input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b></td> <td>Group Exemption Number (GEN) if any _____</td> </tr> </table>			<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 _____	
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<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) <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> _____</td> <td><input type="checkbox"/> Banking purpose (specify purpose) _____</td> </tr> <tr> <td><input type="checkbox"/> Hired employees (Check the box and see line 13.)</td> <td><input type="checkbox"/> Changed type of organization (specify new type) _____</td> </tr> <tr> <td><input type="checkbox"/> Compliance with IRS withholding regulations</td> <td><input type="checkbox"/> Purchased going business</td> </tr> <tr> <td><input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b></td> <td><input type="checkbox"/> Created a trust (specify type) _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Created a pension plan (specify type) _____</td> </tr> </table>			<input type="checkbox"/> _____	<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) <b>Household Employer (HCSR)</b>	<input type="checkbox"/> Created a trust (specify type) _____		<input type="checkbox"/> Created a pension plan (specify type) _____					
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	<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. <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> Construction</td> <td><input type="checkbox"/> Rental &amp; leasing</td> <td><input type="checkbox"/> Transportation &amp; warehousing</td> <td><input type="checkbox"/> Health care &amp; social assistance</td> <td><input type="checkbox"/> Wholesale-agent/broker</td> </tr> <tr> <td><input type="checkbox"/> Real estate</td> <td><input type="checkbox"/> Manufacturing</td> <td><input type="checkbox"/> Finance &amp; insurance</td> <td><input type="checkbox"/> Accommodation &amp; food service</td> <td><input type="checkbox"/> Wholesale-other</td> </tr> <tr> <td></td> <td></td> <td></td> <td><input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b></td> <td><input type="checkbox"/> Retail</td> </tr> </table>			<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 checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>	<input type="checkbox"/> Retail
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			<input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>	<input type="checkbox"/> Retail														
<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

City

AR

State

72113

ZIP code

Foreign country name                      Foreign province/county                      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, 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
<b>Employment</b>	<b>SS-4, 2678, 8821</b>		
<b>Employment</b>	<b>W-4, W-5</b>		
<b>Employment</b>	<b>940, 941, W-2, W-3</b>		

**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) <b>Household Employer (HCSR)</b>