

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"/> Authorization Agreement |
| <input type="checkbox"/> Designation of Surrogate Employer (optional) | <input type="checkbox"/> IRS Form SS-4 |
| <input type="checkbox"/> Authorized User Designation (optional) | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> Employer Responsibilities & Attestation | <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, 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: 501-821-0045
Email: enrollment@palcofirst.com
Palco, Inc.
Attn: Enrollment
P.O. Box 242930
Little Rock, AR 72223

Should you need any assistance during this process, please contact a friendly customer support representative at 1.866.710.0456 or info@palcofirst.com.

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. 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, 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 SEMIMONTHLY PAYMENT SCHEDULE

SEAR Veterans Directed HCBS Program

Service Period	Timesheets Due to Palco by 12 pm	Payments Made by Palco by 5 p.m.
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Start Date	End Date	Due date	Paid On
December 16, 2017	December 31, 2017	January 2, 2018	January 8, 2018
January 1, 2018	January 15, 2018	January 17, 2018	January 23, 2018
January 16, 2018	January 31, 2018	February 4, 2018	February 8, 2018
February 1, 2018	February 15, 2018	February 19, 2018	February 23, 2018
February 16, 2018	February 28, 2018	March 4, 2018	March 8, 2018
March 1, 2018	March 15, 2018	March 19, 2018	March 23, 2018
March 16, 2018	March 31, 2018	April 3, 2018	April 9, 2018
April 1, 2018	April 15, 2018	April 17, 2018	April 23, 2018
April 16, 2018	April 30, 2018	May 2, 2018	May 8, 2018
May 1, 2018	May 15, 2018	May 17, 2018	May 23, 2018
May 16, 2018	May 31, 2018	June 4, 2018	June 8, 2018
June 1, 2018	June 15, 2018	June 18, 2018	June 25, 2018
June 16, 2018	June 30, 2018	July 3, 2018	July 9, 2018
July 1, 2018	July 15, 2018	July 17, 2018	July 23, 2018
July 16, 2018	July 31, 2018	August 2, 2018	August 8, 2018
August 1, 2018	August 15, 2018	August 19, 2018	August 23, 2018
August 16, 2018	August 31, 2018	September 4, 2018	September 10, 2018
September 1, 2018	September 15, 2018	September 18, 2018	September 24, 2018
September 16, 2018	September 30, 2018	October 2, 2018	October 8, 2018
October 1, 2018	October 15, 2018	October 17, 2018	October 23, 2018
October 16, 2018	October 31, 2018	November 4, 2018	November 8, 2018
November 1, 2018	November 15, 2018	November 19, 2018	November 23, 2018
November 16, 2018	November 30, 2018	December 4, 2018	December 10, 2018
December 1, 2018	December 15, 2018	December 18, 2018	December 24, 2018
December 16, 2018	December 31, 2018	January 2, 2019	January 8, 2019

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 at the bottom of 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 at the bottom of page 2. *This form is applicable only when the participant is not the employer.*
- The **Authorized User Designation** allows Palco to use or disclose the participant's health information only to the appointed individual listed on the form. Complete the entire form. Sign and date the highlighted fields on page 2. *This form is applicable if the participant would like to appoint someone other than the surrogate employer to speak with Palco about his or her protected health information and other program-related activities.*
- 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 **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.

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 <input type="checkbox"/> SEAR Veterans Directed HCBS		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.**
- The participant.

By signing below, the participant consents to complete enrollment electronically and has provided an email address and Social Security Number that belongs to him and her. The participant understands that Palco is not responsible for providing information to an incorrect email address supplied by him and her. The participant 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 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

Witness Printed Name

Participant Signature

Witness Signature

Date

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. Date the change requested: ____/____/____. This change will be effective starting the next scheduled service period after paperwork is processed.

PARTICIPANT INFORMATION		
Full Name	ID / Last 4 of SSN	Program <input type="checkbox"/> SEAR Veterans Directed HCBS

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 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

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

Witness Printed Name

Witness Signature

Date

Authorized User Designation

PARTICIPANT INFORMATION		
Full Name	ID/Last 4 of SSN	Program/Plan

I voluntarily consent and authorize Palco, Inc. to use or disclose my health information itemized below during the term, to the recipient, and for the purposes identified herein.

AUTHORIZED USER INFORMATION			
First Name	Middle Name	Last Name	
Social Security Number	Date of Birth (mm/dd/yyyy)	Gender Male <input type="checkbox"/> Female <input type="checkbox"/>	
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	Email	
Preferred Method of Communication <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> Phone / Voicemail			
Relationship to Participant:		Reason for Disclosure:	
Term of Disclosure (if applicable): Start date of this Authorization: ___/___/___ End date of this Authorization: ___/___/___ *If no end date, leave blank*			
Information to be Disclosed: <i>(please select one)</i>			
<input type="checkbox"/> All of my health information that Palco has in its possession, including information relating to any medical history, mental, or physical condition and any treatment received by me.			
<input type="checkbox"/> Only the following limited information: _____ _____			

The participant understands that Palco cannot guarantee that the recipient will not re-disclose his/her health information to a third party who may not be required to abide by this authorization or applicable federal and state law governing the use and disclosure of the participant's information and that disclosure may render the Privacy Rule inapplicable to his/her information. The participant holds Palco harmless for any harm resulting to him/her from disclosure of this information. The participant understands that he/she may revoke this authorization at any time in writing to Palco. The revocation will be effective immediately to all disclosures made after receipt of the revocation.

Participant Printed Name

Participant Signature

Date

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

Witness Printed Name

Witness Signature

Date

For Palco Privacy Officer Use Only:

Date:

Reason/Action:

Authorization revoked

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

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

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

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 paying 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.)

- ▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.
- ▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

1	Legal name of entity (or individual) for whom the EIN is being requested																	
Type or print clearly.	2	Trade name of business (if different from name on line 1) Palco, Inc.	3 Executor, administrator, trustee, "care of" name Palco, Inc. as 3504 Fiscal Employer Agent															
	4a	Mailing address (room, apt., suite no. and street, or P.O. box) P.O. Box 242930	5a Street address (if different) (Do not enter a P.O. box.)															
	4b	City, state, and ZIP code (if foreign, see instructions) Little Rock, AR 72223	5b City, state, and ZIP code (if foreign, see instructions)															
	6	County and state where principal business is located																
	7a	Name of responsible party	7b SSN, ITIN, or EIN															
8a	Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶															
8c	If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
9a	Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check. <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"/> State/local government</td> </tr> <tr> <td><input type="checkbox"/> Church or church-controlled organization</td> <td><input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government</td> </tr> <tr> <td><input type="checkbox"/> Other nonprofit organization (specify) ▶ _____</td> <td><input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises</td> </tr> <tr> <td><input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR)</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"/> State/local government	<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government	<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises	<input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR)	Group Exemption Number (GEN) if any ▶	
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9b	If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country															
10	Reason for applying (check only one box) <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> Started new business (specify type) ▶ _____</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) ▶ Household Employer (HCSR)</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"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____	<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____	<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business	<input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR)	<input type="checkbox"/> Created a trust (specify type) ▶ _____		<input type="checkbox"/> Created a pension plan (specify type) ▶ _____					
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	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____																	
11	Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year															
13	Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table style="width:100%; border:none;"> <tr> <td style="text-align:center;">Agricultural</td> <td style="text-align:center;">Household</td> <td style="text-align:center;">Other</td> </tr> <tr> <td style="text-align:center;">0</td> <td style="text-align:center;">3</td> <td style="text-align:center;">0</td> </tr> </table>		Agricultural	Household	Other	0	3	0	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>									
Agricultural	Household	Other																
0	3	0																
15	First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶																	
16	Check one box that best describes the principal activity of your business. <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> Construction</td> <td><input type="checkbox"/> Rental & leasing</td> <td><input type="checkbox"/> Transportation & warehousing</td> <td><input type="checkbox"/> Health care & 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 & insurance</td> <td><input type="checkbox"/> Accommodation & 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) ▶ Household Employer (HCSR)</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) ▶ Household Employer (HCSR)	<input type="checkbox"/> Retail
<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) ▶ Household Employer (HCSR)	<input type="checkbox"/> Retail														
17	Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.																	
18	Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶																	
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.																	
	Designee's name Larry Paladino	Designee's telephone number (include area code) (501) 604-9936																
	Address and ZIP code P.O. Box 242930, Little Rock, AR 72223	Designee's fax number (include area code) (501) 821-0045																
	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)															
	Name and title (type or print clearly) ▶		Applicant's fax number (include area code)															
	Signature ▶		Date ▶															

Form 2678 Employer/Payer Appointment of Agent

(Rev. August 2014) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

For IRS use:

- If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

Note. This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

Part 1: Why you are filing this form...

(Check one)

- You want to **appoint** an agent for tax reporting, depositing, and paying.
- You want to **revoke** an existing appointment.

Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.

1 Employer identification number (EIN)

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2 Employer's or payer's name
(not your trade name)

3 Trade name (if any)

4 Address

Number	Street	Suite or room number

City	State	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, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945 (Annual Return of Withheld Federal Income Tax)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>

*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

X Sign your name here

Date

Print your name here

Print your title here

Best daytime phone

Now give this form to the agent to complete. ➡

Tax Information Authorization

► Go to www.irs.gov/Form8821 for instructions and the latest information.
 ► Don't sign this form unless all applicable lines have been completed.
 ► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

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 7.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number (501) 604-9936	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ►

Name and address Larry Paladino P.O. Box 242930 Little Rock, AR 72223	CAF No. _____ 5005-46467R PTIN _____ P000142099 Telephone No. _____ 501-604-9936 Fax No. _____ 501-821-0045 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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3 Tax Information. Appointee 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 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 lines 5 and 6 ►

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ►

Note. Appointees will no longer receive forms, publications, and other related materials with the notices.

b If you don't want any copies of notices or communications sent to your appointee, check this box ►

6 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 6 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 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► **IF NOT COMPLETE, 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)