

Consumer-Directed Attendant Support Services (CDASS) 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:

- Employer Responsibilities & Attestation
- Employer Authorization Agreement
- Attendant Pay Rate Information
- DR0145 - CO Dept of Revenue Tax Information Designation Power of Attorney
- UITL-100 – CO Application for Unemployment Insurance Account & Determination of Employer Liability
- IRS Form SS-4
- IRS Form 2678
- IRS Form 8821
- 8822-B (only complete if previously self-directed)

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 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 sent back to Palco. Send completed

Fax: 501-821-0045
Email: enrollment@palcofirst.com
Palco, Inc.
Attn: Enrollment
P.O. Box 242930
Little Rock, AR 72223

paper forms by fax, email or mail to Palco at the address below.

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 or contact your Case Manager.

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

We look forward to serving you!

Sincerely,
The Palco Team

Frequently Asked Questions

Palco serves individuals who participate in the self-directed model by providing 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 or in completing forms in this packet.

When can the attendant begin providing services?

Palco will notify the employer and the attendant via email (or mail if enrollment was not completed online) 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 the program.

Can an attendant provide services to multiple participants?

Yes. However, an attendant must abide by all program rules, especially those regarding overlapping claims for payment of services.

What happens if an attendant wants to work for another employer?

Attendants may be employed by as many employers as he or she would like. Each time he or she begins working for a new employer, a new attendant packet must be completed, just like getting any new job. However, some requirements may be waived depending on the circumstances, such as providing a copy of Social Security cards or documentation related to receiving direct deposit. Generally, background checks can also transfer, but be sure to check with your program rules to make sure you understand all the requirements.

What happens if an attendant stops providing services?

Anytime an attendant stops providing service, Palco must be notified via an Employment Separation Notice, which can be found on our website. Even after termination, attendants 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.

How does an employer change impact existing attendants?

Attendants must re-complete some new hire forms, such as the I-9. Palco will notify you of the requirements. Be sure to complete any required forms so that pay is not impacted.

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 attendants about that attendant's particular account. Employers (consumer or authorized representative) may receive all information about the attendant's accounts and information about the participant necessary to carry out employer roles. Consumers have unlimited access to information held by Palco on their account.

How are timesheets submitted?

Timesheets can be submitted online, by fax, by mail or email. Instructions for online submission will be provided in your notification that your enrollment is approved.

When does an attendant submit timesheets?

A payroll schedule shows the deadlines for submitting timesheets and scheduled paydays. The payroll schedule can be found at palcofirst.com.

How will I know a timesheet was received and approved?

The online portal will display approval messages in real time. The Consumer, Authorized Representative, or Attendant may also contact Customer Support for additional information.

What if an attendant doesn't receive the funds on the scheduled payday?

For direct deposited payments, please allow sufficient time for the pay to deposit into your account. We recommend allowing 24 hours after payday for the deposit. For paper checks, if you have not received within 5 days, please contact at 1.866.710.0456 or email to CO-CDASS@palcofirst.com.

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

W-2s are available January 31. If receiving the W-2 by mail, please allow one week for delivery. All attendants receive a W-2. Attendants who earn less than the annual domestic service threshold, per IRS Pub. 15 (Circular E), will also receive a refund of over collected FICA. The employer/authorized representative should encourage their attendants to make sure that the correct address and direct deposit information is current with Palco prior to this date, even if the attendant is no longer working.

How do I change my information with Palco?

To change your information, complete the appropriate form and mail or fax it to Palco. All forms are found at palcofirst.com. For name and contact information changes, complete a Change of Information form and attach documentation to show proof of name change which can be driver's license, divorce decree or marriage license. For withholding changes, complete an IRS W-4, or Payroll Information Worksheet. To change payment information, complete a Direct Deposit Authorization. For any other changes, contact Palco customer support. To change the attendant's rate of pay, please complete the Attendant Pay Rate Information form.

How can Palco be contacted?

Palco Customer Support representatives are available Monday through Friday, 8:00 a.m. to 5:00 p.m. MT, except state holidays. You may reach us by phone at 501.604.9936 or toll free at 1.866.710.0456, email to CO-CDASS@palcofirst.com, fax to 501.821.0045 or mail to P.O. Box 242930, Little Rock, AR 72223. 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. 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 - 2020

Colorado CDASS Program

Service Period	Timesheets Due to Palco by 12:00 p.m.	Payment Date
-----------------------	--	---------------------

Start Date	End Date	Deadline	Paid On
December 16, 2019	December 31, 2019	January 2, 2020	January 8, 2020
January 1, 2020	January 15, 2020	January 17, 2020	January 23, 2020
January 16, 2020	January 31, 2020	February 2, 2020	February 10, 2020
February 1, 2020	February 15, 2020	February 17, 2020	February 24, 2020
February 16, 2020	February 29, 2020	March 2, 2020	March 9, 2020
March 1, 2020	March 15, 2020	March 17, 2020	March 23, 2020
March 16, 2020	March 31, 2020	April 2, 2020	April 8, 2020
April 1, 2020	April 15, 2020	April 17, 2020	April 23, 2020
April 16, 2020	April 30, 2020	May 2, 2020	May 8, 2020
May 1, 2020	May 15, 2020	May 18, 2020	May 26, 2020
May 16, 2020	May 31, 2020	June 2, 2020	June 8, 2020
June 1, 2020	June 15, 2020	June 17, 2020	June 23, 2020
June 16, 2020	June 30, 2020	July 2, 2020	July 8, 2020
July 1, 2020	July 15, 2020	July 17, 2020	July 23, 2020
July 16, 2020	July 31, 2020	August 3, 2020	August 10, 2020
August 1, 2020	August 15, 2020	August 17, 2020	August 24, 2020
August 16, 2020	August 31, 2020	September 2, 2020	September 8, 2020
September 1, 2020	September 15, 2020	September 17, 2020	September 23, 2020
September 16, 2020	September 30, 2020	October 2, 2020	October 8, 2020
October 1, 2020	October 15, 2020	October 17, 2020	October 23, 2020
October 16, 2020	October 31, 2020	November 2, 2020	November 9, 2020
November 1, 2020	November 15, 2020	November 17, 2020	November 23, 2020
November 16, 2020	November 30, 2020	December 2, 2020	December 8, 2020
December 1, 2020	December 15, 2020	December 18, 2020	December 23, 2020
December 16, 2020	December 31, 2020	January 2, 2021	January 8, 2021

Late time submissions and mistakes may result in late payment! Time entry can be done quickly and easy using our online portal **CONNECT**. Call Customer Service to register today!

2020 Bank & Palco Office Holidays

New Year's Day - Wednesday, January 1*
 Martin Luther King, Jr. Day - Monday, January 20
 President's Day - Monday, February 17
 Memorial Day - Monday, May 25*
 Independence Day - Friday, July 3*

Labor Day - Monday, September 7*
 Columbus Day - Monday, October 12
 Veterans Day - Wednesday, November 11
 Thanksgiving - Thursday-Friday, November 26-27*
 Christmas - Thursday-Friday, December 24-25*

* Palco Office Closures

Instructions for Employer Forms

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

- The **Employer Responsibilities & Attestation** outlines the responsibilities of the employer. Complete, sign, and date the highlighted fields at the bottom of the page.
- The **Employer Authorization Agreement** outlines Palco's responsibilities as the fiscal/employer agent and authorizes Palco to ensure compliance with the IRS and other federal and state tax authorities on the employer's behalf. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **Attendant Pay Rate Information** form is used to determine the initial pay rate for the attendant or to document any changes to the attendant's pay rate.
 - The Consumer/Authorized Representative completes this form.
 - The attendant signs and dates at the bottom of the form.
 - The employer (Consumer/Authorized Representative) signs and dates the bottom of the form.
- The **DR0145 – CO Dept of Revenue Tax Information Designation Power of Attorney** form gives Palco the authority to provide and receive information and to perform any and all acts that Palco can perform on your behalf as the employer with respect to any Colorado tax withholding matters. Complete, sign and date the highlighted fields on the page. If you already have a SIT revenue ID, please send Palco your online login information with your username and password.
- The **UITL-100 – CO Application for Unemployment Insurance Account & Determination of Employer Liability** form is used to register your business with the Colorado Department of Labor and Employment, Unemployment Insurance Employer Services for unemployment insurance purposes. This department will determine whether you must provide unemployment insurance coverage for your attendants. Complete, sign and date the highlighted fields on the page. If you already have a SUTA ID, please send Palco your online login information with your username and password.

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

Attendant Pay Rate Information

Select the appropriate reason for this form:

- New Client Setup
 Change Existing Rate

REQUIRED INFORMATION	
Client/Member Name	ID
Attendant Name	ID or Last 4 of SSN
Authorized Representative Name (if applicable)	ID (if applicable)

Below, please indicate the Pay Rate you are agreeing to. The Pay Rate is the amount that the Attendant will receive per hour worked.

Rate Name	Hourly Rate*
CDASS Rate 1 (Required)	
CDASS Rate 2 (optional)	
CDASS Rate 3 (optional)	

Supporting Living Services (SLS) Only:

SLS CDASS Health Maintenance – Rate 1 <i>(required for SLS Clients who have a Health Maintenance budget)</i>	
CDASS SLS Health Maintenance – Rate 2 (optional)	
CDASS SLS Health Maintenance – Rate 3 (optional)	

*CDASS employers can set any rate of pay between minimum wage and up to \$45.09 per hour. Changes to wages should coincide with updating the Attendant Support Management Plan (ASMP) with the Case Manager to account for spending plan.

By signing below, the Consumer/Authorized Representative and Attendant certify that the information in this form is correct and was agreed to by both parties. For changes to existing rates, please allow five (5) days for processing. Once processed, the change will take effect the next pay period. Changes will not be applied retroactively to payments already made.

Attendant Signature

Date

Client/Authorized Representative Signature

Date

Please return this form to Palco via fax: 1-877-859-8757, email: enrollment@palcofirst.com
 or mail: PO Box 242930, Little Rock, AR 72223



Tax Information Designation and Power of Attorney for Representation

Office Use Only
Date Received:

Taxpayer Last Name or Business Name	First Name	Middle Initial	SSN, CAN or FEIN
Spouse's Last Name, if returns are filed jointly	First Name	Middle Initial	SSN or CAN
Address	City	State	Zip

Mark only one (the department will accept the federal form 2848, Power of Attorney and Declaration of Representative, in lieu of this document):

Tax Information Authorization: Marking this box allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm or organization. See Section 39-21-113 (4) (b).

Power of Attorney for Representation: Mark this box if you want a person to "represent" you. This means the person may receive confidential information and may make tax decisions on your behalf.

For All Tax years or Specific tax years/filing periods: **2019-2025**

I hereby appoint the following person as Designee for Tax Information or Attorney for Representation:

Last Name Paladino	First Name Larry	Middle Initial
Mailing Address PO Box 242930		Phone Number 501-604-9936
City Little Rock	State AR	Zip 72223
Fax Number 501-821-0045		
Name of business/firm (if applicable) Palco, Inc		

Representative's title or relationship to taxpayer **Fiscal/Employer Agent - for Home Care Service Recipient (HCSR)**

Last Name	First Name	Middle Initial
Mailing Address		Phone Number
City	State	Zip
Fax Number		
Name of business/firm (if applicable)		

Representative's title or relationship to taxpayer

The above-named is authorized to receive my confidential information and/or represent me before the Colorado Department of Revenue for:

All tax matters until this authorization is revoked in writing, **or**

Specific tax matters as follows (mark all that apply):



<input type="checkbox"/> State Sales Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> Partnership Income Tax	Period (MM/DD/YY-MM/DD/YY) -
<input type="checkbox"/> State Consumer Use Tax	Period (MM/DD/YY-MM/DD/YY) -	<input checked="" type="checkbox"/> Withholding Income Tax	Period (MM/DD/YY-MM/DD/YY) 04/01/2019 - 12/31/2025
<input type="checkbox"/> Individual Income Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> All Department-Administered Sales Taxes	Period (MM/DD/YY-MM/DD/YY) -
<input type="checkbox"/> Corporate Income Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> All Department-Administered Consumer Use Taxes	Period (MM/DD/YY-MM/DD/YY) -
<input type="checkbox"/> Fiduciary Income Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> Other tax (specify)	Period (MM/DD/YY-MM/DD/YY) -


If other, please explain

Signature of Taxpayer(s)

- I acknowledge the following provision: Actions taken by a Power of Attorney representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): I am authorized to sign this form on behalf of the entity or person identified above as the taxpayer because:
 - I am the taxpayer
 - The taxpayer is a corporation, and I am the corporate officer
 - The taxpayer is a partnership, and I am a partner
 - The taxpayer is a trust, and I am the trustee
 - The taxpayer is a decedent's estate, and I am the estate administrator
 - The taxpayer is a receivership, and I am the receiver
 - Other (if none of the above, then explain what representative capacity you have for the taxpayer)
- If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature	Print Name	Date (MM/DD/YY)
Title (if applicable)		Daytime telephone number
Spouse Signature (if joint representation)	Print Name	Date (MM/DD/YY)

Declaration of Representative — I am authorized to represent the taxpayer(s) identified above for the tax matter(s) specified.

Signature 	Date (MM/DD/YY)	Title Chief Financial Officer
---	-----------------	----------------------------------

Note: This authorization form automatically revokes and replaces all earlier tax information designations and/or earlier powers of attorney for representation on file with the Colorado Department of Revenue for the **same** tax matters and years or periods covered by this form. **Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.**

If you do not want to revoke a prior authorization, taxpayer sign here	Spouse signature if returns are filed jointly
--	---

Please complete the following, **if known** (for routing purposes only). Otherwise, you may mail this document or submit an electronically scanned copy of the document through Revenue Online, www.Colorado.gov/RevenueOnline

Revenue Employee	
Division	Section
Telephone Number	Fax Number

Send to: Colorado Department of Revenue Denver, CO 80261-0009
If this tax information authorization or power of attorney form is not signed, it will be returned.

Department Use Only
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> . <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/>

APPLICATION FOR UNEMPLOYMENT INSURANCE ACCOUNT AND DETERMINATION OF EMPLOYER LIABILITY

Complete and mail this application to the address at the top of this page to register your business with us for unemployment insurance (UI) purposes. We will review your application and determine whether you must provide UI coverage for your employees. **All** items must be completed. If an item is not applicable (NA) to you or your business, enter "NA." You can provide additional information at the bottom of page 4 of this application or attach additional sheets of paper.

1. First Date of Payroll in Colorado (Do not provide a future date. If the first date of payroll in Colorado has not occurred, do not complete this application.)			
2. Provide the reason for filing this application. <input checked="" type="checkbox"/> Original application <input type="checkbox"/> Reinstatement of existing account Account Number _____ <input type="checkbox"/> Change of ownership (enclose a copy of the sales agreement and a list of the board of directors for the new business and all acquired businesses)			
3. Type of Organization (check only one box)			
<input checked="" type="checkbox"/> Individual/Sole Proprietor		<input type="checkbox"/> Joint Venture	
<input type="checkbox"/> General Partnership		<input type="checkbox"/> Limited Partnership	
<input type="checkbox"/> Corporation		<input type="checkbox"/> Limited Liability Partnership	
<input type="checkbox"/> "S" Corporation		<input type="checkbox"/> Limited Liability Limited Partnership	
<input type="checkbox"/> Association		<input type="checkbox"/> Limited Liability Company (reported as corporation on Internal Revenue Service Form 8832)	
<input type="checkbox"/> Trust		<input type="checkbox"/> Limited Liability Company (reported as sole proprietor or partnership on Internal Revenue Service Form 8832)	
<input type="checkbox"/> Estate		<input type="checkbox"/> Stock Sale (only complete page 1 of this application and sign on page 4)	
<input type="checkbox"/> Government		<input type="checkbox"/> Other _____	
<input type="checkbox"/> Religious Organization			
<input type="checkbox"/> Nonprofit as defined by section 501(c)(3) of the Internal Revenue Code (enclose a copy of your exemption letter from the Internal Revenue Service)			
<input type="checkbox"/> Other Nonprofit _____			
4. Basic Information—Provide the requested employer, address, and contact information.			
Legal Business Name (Enter the actual name of the business registered with the Secretary of State, including suffixes such as Inc or LLC, if applicable)			
Trade Name/Doing-Business-As Name (if applicable)		Federal Employer Identification Number (required)	
Street Address of Principal Place of Business in Colorado (provide a residence address only if it is the only Colorado address; include city, state, and ZIP code)			
Telephone Number	Cellular Telephone Number	E-mail Address	Web-site Address
Mailing Address if Different From Above (include city, state, and ZIP code, and in-care-of name, if applicable) Palco, Inc.; PO Box 242930; Little Rock, AR 72223			Telephone Number 501.604.9936
Legal Name of Owner, Partner, or Corporate Officer	Title Owner	Social Security Number	Telephone Number
Complete Address of Owner, Partner, or Corporate Officer (Residence or P.O. Box, include city, state, and ZIP code)			Cellular Telephone Number
Legal Name of Owner, Partner, or Corporate Officer	Title	Social Security Number	Telephone Number
Complete Address of Owner, Partner, or Corporate Officer (Residence or P.O. Box, include city, state, and ZIP code)			Cellular Telephone Number
Attach additional sheets of paper if there are additional owners, partners, or corporate officers.			
Bank Name and Address (provide complete address; include city, state, and ZIP code)			
Payroll-Records Location (provide complete address; include city, state, and ZIP code)			Payroll-Records Telephone Number
Office Use Only	Coding "Q" Number _____	Coding Date _____	Input "Q" Number _____
Account Type _____	NAICS _____	Organization Code _____	Liability Code _____ Liability Date _____
Qualifying Date _____	Status Code _____	UITR-1 _____	

Department Use Only

□ □ □ □ □ □ . □ □ - □

5. Has this business paid wages or paid other remuneration in lieu of wages such as dividends (“S” corporation only), bonuses, draws, or disbursements? Yes No

NOTE: Wages include payments made to corporate officers performing any services in Colorado.

If Yes, provide the federal employer identification number (FEIN) if different than the FEIN provided in Item 4 or the UI account number if different than the account number provided in Item 2 if applicable.

6. Has this business paid any individual who is considered to be a contractor or subcontractor? Yes No

7. Has the business issued or does it intend to issue IRS Form 1099-MISC to any individual. Yes No

If Yes to Item 6 or 7, describe the type of work performed

8. Is this business an employee-leasing company (i.e., does it lease employees to other businesses or management companies)? Yes No

9. Are the employees of this business hired through an employee-leasing company or management company? Yes No

If Yes: Provide the name of the employee-leasing or management company

Provide the FEIN and/or UI account number

10. Is this business an individual/sole proprietor? Yes No

If Yes, are there any employees other than the individual, his or her spouse, or his or her children under the age of 21? Yes No

11. Is this business a partnership or limited liability organization? Yes No

If Yes, are there any employees other than the partners or members of the limited liability organization? Yes No

12. Select the item that best describes the business’s activity in Colorado (check only one box) and provide specific detail below. For additional information regarding these industry descriptions, call Labor Market Information (LMI) at 303-318-8850 or contact LMI in writing at 633 17th Street, Suite 600, Denver, CO 80202. Additional information is available online at lmi.gateway.coworkforce.com/lmi.gateway.

- Agricultural (list crops, animals, and/or services provided)
 Mining (list product being mined and/or services performed)
 Utilities (list type and services performed)
 Transportation, Communication, or Public Utilities (list type)
 Retail Trade (list type of product sold and to whom)
 Wholesale Trade (list type of product sold and to whom)
 Service (list type and explain in detail)
 Finance, Insurance, or Real Estate (list type and explain in detail)
 Manufacturing and Assembly (list materials used and products rendered)
 Government (list type of agency)
 Household/Domestic
 Other Home Care Service Recipient (HCSR)

- Construction—General Contractor
 Residential
 Single Family
 Multiple Family
 Commercial
 Industrial/Warehouse
 Other Commercial
 Speculative Builder/For Sale by Owner
 Subcontractor (explain in detail)
Heavy Construction
 Highway and Steel Construction
 Bridge, Tunnel, and/or Elevated Highway
 Water, Sewer, Pipeline, and/or Communication
 Other Heavy Construction

Provide specific detail regarding the business’s activity in Colorado. If more than one service is provided, indicate which is predominant.

NOTE: If the business’s entire activity is seasonal or if it has seasonal occupations, a request for seasonal designation can be made by completing and returning Form UITL-5, Request for Seasonal Determination. To obtain this form, go to www.colorado.gov/cdle/ui, click on Forms and Publications, and then click on Employer Forms. If you have any questions regarding seasonal status, call us at one of the telephone numbers at the top of the initial page of this application.

13. Worksite Information—Provide the following information for each physical location in Colorado. Do not provide P.O. boxes, payroll, or accountant addresses. If an employee works from his or her home, you must provide the employee’s residence address. Attach additional sheets of paper for more than one physical location in Colorado.

Complete Physical Street Address of Worksite (include city, state, and ZIP code)

Table with 3 columns: Worksite Telephone Number, Worksite Contact Person, Average Number of Employees in a Typical Month

14. Business Acquisition—For purposes of this application, an acquisition is defined as the purchase or transfer of any or all of the assets and/or employees of a previously established business. If this business entity was acquired, in accordance with CESA 8-76-104, we must make a determination regarding the purpose of the business acquisition. If you have any questions regarding the acquisition of a business, call us at one of the telephone numbers at the top of the initial page of this application. Enclose a copy of the sales agreement and a list of the board of directors for the new business and all acquired businesses.

Is the business entity completing this application as a result of a business acquisition? Yes No If No, skip to Item 17.

If Yes: Provide the date of acquisition

Check one of the boxes below to indicate the type of acquisition and complete Items 15 and 16.

Total Business Acquisition or Employee Transfer—This business acquired all of the organization, trade, or business or substantially all of the assets of at least one employer or utilizes the services of 90 percent or more of the total number of employees from another employer.

NOTE: This can include a reorganization of a current business.

Partial Business Acquisition or Employee Transfer—This business acquired some of the organization, trade, or business or assets of at least one employer or utilizes the services of less than 90 percent of the total number of employees from another employer.

NOTE: This can include a reorganization of a current business.

Department Use Only

□	□	□	□	□	□	.	□	□	-	□
---	---	---	---	---	---	---	---	---	---	---

15. Did the business entity acquire or hire any workers from the prior business who are now employed with the new business? Yes No
 If Yes: How many employees were acquired? _____
 How many employees did the prior business have during its last four pay periods? _____ Last Pay Period _____
 Second-to-Last Pay Period _____ Third-to-Last Pay Period _____ Fourth-to-Last Pay Period _____

16. Provide the following information regarding the prior employer.	
Prior Legal Business Name	Prior FEIN or UI Account Number
Name of Prior Owner	Current Telephone Number of Prior Owner
Complete Current Address of Prior Owner (include city, state, and ZIP code)	

17. In accordance with the Colorado Employment Security Act (CESA), employers are required to provide UI coverage if one of the following conditions are met. Employers can meet these conditions through the employment of full-time, part-time, and temporary workers (including temporary agricultural workers with an H-2A visa).

NOTE: Calendar quarters are defined as January–March, April–June, July–September, and October–December.

Check the appropriate box and provide the corresponding information that is requested.

Commercial, Industrial, or Professional Organization (as defined in CESA 8-70-113)

- Paid one or more workers a total of \$1,500 in gross wages during any calendar quarter in the current or preceding calendar year
Date on which you paid \$1,500 in gross wages during a calendar quarter to meet this requirement _____
- Employed one or more workers for some portion of a day in 20 different calendar weeks during the current or preceding calendar year (all 20 calendar weeks must occur within the same calendar year)
NOTE: The services do not have to be performed in consecutive weeks or by the same employee.
Date on which you first employed a worker for some portion of a day to meet this requirement _____
Date on which you employed a worker for some portion of a day in the 20th calendar week to meet this requirement _____

Agricultural Employer (as defined in CESA 8-70-120)

- Paid one or more agricultural workers a total of \$20,000 in gross wages during any calendar quarter in the current or preceding calendar year
Date on which you paid \$20,000 in gross wages during a calendar quarter to meet this requirement _____
- Employed ten or more workers for some portion of a day in 20 different calendar weeks during the current or preceding calendar year (all 20 calendar weeks must occur within the same calendar year)
NOTE: The services do not have to be performed in consecutive weeks or by the same ten employees.
Date on which you first employed ten workers for some portion of a day to meet this requirement _____
Date on which you employed ten workers for some portion of a day in the 20th calendar week to meet this requirement _____

Household/Domestic-Services Employer (as defined in CESA 8-70-121)

- Paid one or more workers performing domestic services in a private home, local college club, or local chapter of a fraternity or sorority a total of \$1,000 in gross wages during any calendar quarter in the current or preceding calendar year
Date on which you paid one or more workers \$1,000 in gross wages during a calendar quarter to meet this requirement _____

Nonprofit Organization, Including Political Subdivision (exempt under section 501(c)(3) of the Internal Revenue Code and as defined in CESA 8-70-118)

- Political Subdivision/Government
- Had four or more workers employed anywhere in the U.S. in any calendar quarter in the current calendar year or preceding calendar year
NOTE: The services do not have to be performed in consecutive weeks or by the same four employees.
Date on which you first employed at least one worker in Colorado _____
Date on which you first employed four workers anywhere in the U.S. to meet this requirement _____
Date on which you employed four workers anywhere in the U.S. in the 20th calendar week to meet this requirement _____
Type of services provided _____

18. **Has the owner, partner, or corporate officer of this business entity owned or operated any business in Colorado or does the owner, partner, or corporate officer currently own or operate any other business in Colorado?** Yes No
 If Yes, provide the information requested below for each business regardless of whether it is still in operation or related to this business entity. In addition, provide the requested information for all affiliated businesses. Attach additional sheets of paper if necessary.

Legal Business Name	UI Account Number	FEIN
Legal Business Name	UI Account Number	FEIN

Department Use Only

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.	<input type="checkbox"/>	<input type="checkbox"/>	-	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	---	--------------------------	--------------------------	---	--------------------------

19. Will the business entity file a consolidated federal tax return, including Internal Revenue Service Form 851, with any other business or entity?
 Yes No
If **Yes**, provide the information requested below for each business or entity included in the consolidated tax return. Attach additional sheets of paper if necessary.

Legal Business Name	UI Account Number	FEIN
Legal Business Name	UI Account Number	FEIN

20. Is this business entity the result of a reorganization of a previously existing business entity or entities? Yes No
If **Yes**, provide the information requested below for all business entities. Attach additional sheets of paper if necessary.
NOTE: Attach a copy of your reorganization plan. Provide the names of all corporate officers for all entities, a statement explaining the reason for the reorganization, and any cost-benefit analysis that was completed in relation to the reorganization.

Legal Business Name	UI Account Number	FEIN
Legal Business Name	UI Account Number	FEIN

21. Was this business entity purchased as a franchise from a corporation or franchisor? Yes No
Was this business entity purchased as a franchise from a corporation or franchisee? Yes No

22. Please provide additional information or comments in the space provided below. If you are providing information relative to a question above, please note the question number.

Information/Comments

□	□	□	□	□	□	□	.	□	□	-	□
---	---	---	---	---	---	---	---	---	---	---	---

The classification of a worker as an independent contractor or exempt employee has significant implications. Section 8-72-114, C.R.S., prohibits misclassification of employees.

- a. An employer has improperly classified an individual when an employer-employee relationship exists, as determined in subsection (2)(f) of this section and Section 8-70-115, C.R.S., but the employer has not classified the individual as an employee.
- b. An "employer-employee" relationship shall be presumed to exist when work is performed by an individual for remuneration paid by an employer, unless to the satisfaction of the Department the employer demonstrates that the individual is an exempt person or independent contractor.
- c. A person shall not knowingly incorporate or form, or assist in the incorporation or formation of, a corporation, partnership, limited liability corporation, or other entity, or pay or collect a fee for use of a foreign or domestic corporation, partnership, limited liability corporation, or other entity for the purpose of facilitating, or evading detection of, a violation of this section.
- d. A person shall not knowingly conspire with, aid and abet, assist, advise, or facilitate an employer with the intent of violating the provisions of this chapter.

Further, in the event that any employer is found to violate Section 8-72-114, C.R.S, the penalties for such violation are set forth in subsection (3)(e), which states in pertinent part that:

- (III) Upon a finding that the employer, with willful disregard of the law, misclassified employees, the director may:
 - (A) Impose a fine of up to \$5,000 per misclassified employee for the first misclassification with willful disregard, and for a second or subsequent misclassification with willful disregard, a fine of up to \$25,000 per misclassified employee; and
 - (B) Upon a second or subsequent misclassification with willful disregard, issue an order prohibiting the employer from contracting with, or receiving any funds for the performance of contracts from the state for up to two years after the date of the director's order. Upon the issuance of such order, the director shall notify state departments and agencies as necessary to ensure enforcement of the order.

I, _____, (company officer) have read and understood the prohibitions and penalties set forth above.

I certify under penalty of perjury that the above information is true, accurate, and complete to the best of my knowledge. I understand that there are severe penalties for providing false statements and willfully misrepresenting information in order to reduce UI rates.

Name of Company Officer (please print)		Title	
		Household Employer	
Telephone Number	Alternate Telephone Number	E-mail Address	
(501) 604-9936		tax@palcofirst.com	
Signature of Company Officer		Date	

NOTE: The completion of this application is for UI purposes only. If you need to register your business in Colorado for other purposes such as establishing wage withholding, applying for a state sales tax license, or registering a trade name, complete Form CR 0100, Colorado Business Registration. The Colorado Business Registration is available at www.colorado.gov/revenue.

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.

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

- **IRS Form 8821** allows Palco to correspond with the IRS on your behalf for the limited purpose of the self-directed program.
 - Print your full name and address in the appropriate space in Box 1.
 - Print your name, sign, and date at the bottom of the form.

- **IRS 8822-B** allows Palco to change the mailing address of correspondence with the IRS to Palco. This change of address only applies to tax letters and information associated with your EIN. Only complete if previously self-directed.
 - 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 ▶ _____	
<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 ▶ _____																	
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) ▶ _____					
<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____																	
<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____																	
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business																	
<input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR)	<input type="checkbox"/> Created a trust (specify type) ▶ _____																	
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____																	
11	Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year															
13	Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <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)

□ □ - □ □ □ □ □ □ □ □

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

3 Trade name (if any)

4 Address

PO BOX 242930

Number Street Suite or room number

LITTLE ROCK AR 72223

City State ZIP code

Foreign country name Foreign province/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

Print your name here

Print your title here

HCSR Household Employer

Date

____ / ____ / ____

Best daytime phone

501-604-9936

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"/>
---	--

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)

Change of Address or Responsible Party — Business

▶ Please type or print.
 ▶ See instructions on back. ▶ Do not attach this form to your return.
 ▶ Go to www.irs.gov/Form8822B for the latest information.

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here

Check **all** boxes this change affects:

- 1 Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2 Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3 Business location

4a Business name	4b Employer identification number
-------------------------	--

5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

In Care of Palco, Inc.; P.O. Box 242930, Little Rock, AR 72223

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

17300 Chenal Parkway, Suite 300, Little Rock, AR 72223-5876

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN

10 Signature

Daytime telephone number of person to contact (optional) ▶ _____

Sign Here

Signature of owner, officer, or representative _____ Title	Date _____ Employer of Record
--	-------------------------------------

Where To File

Send this form to the address shown here that applies to you.

IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Cincinnati, OH 45999-0023
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023