Consumer-Directed Attendant Support Services (CDASS)
Employer Transition Enrollment Packet

This packet contains the required forms to transition the Financial Management Services (FMS) responsibilities from your existing vendor to Palco. The employer must complete and return all forms in this packet.

You must complete and return:

- ☐ Employer Authorization Agreement
- ☐ DR0145 – CO Dept of Revenue Tax Information Designation Power of Attorney
- ☐ IRS Form 2678
- ☐ IRS Form 8821
- ☐ IRS Form 8822-B

We encourage you to use the checklist above as a final review before you return the forms. Failure to return these forms will delay enrollment. The other documents, including information on how to complete forms, the payment schedule, Notice of Privacy Practices, and similar instructional forms, are for informational purposes only and do not need to be returned. Send completed forms by fax, email, mail, or in person to Palco at one of the addresses 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 CO-CDASS@palcofirst.com

We look forward to serving you!

Sincerely,
The Palco Team

PALCO SEMIMONTHLY PAYMENT SCHEDULE - 2021

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, 2020	December 31, 2020	January 2, 2021	January 8, 2021
January 1, 2021	January 15, 2021	January 17, 2021	January 25, 2021
January 16, 2021	January 31, 2021	February 2, 2021	February 8, 2021
February 1, 2021	February 15, 2021	February 17, 2021	February 23, 2021
February 16, 2021	February 28, 2021	March 2, 2021	March 8, 2021
March 1, 2021	March 15, 2021	March 17, 2021	March 23, 2021
March 16, 2021	March 31, 2021	April 2, 2021	April 8, 2021
April 1, 2021	April 15, 2021	April 17, 2021	April 23, 2021
April 16, 2021	April 30, 2021	May 2, 2021	May 10, 2021
May 1, 2021	May 15, 2021	May 17, 2021	May 24, 2021
May 16, 2021	May 31, 2021	June 2, 2021	June 8, 2021
June 1, 2021	June 15, 2021	June 17, 2021	June 23, 2021
June 16, 2021	June 30, 2021	July 2, 2021	July 8, 2021
July 1, 2021	July 15, 2021	July 17, 2021	July 23, 2021
July 16, 2021	July 31, 2021	August 2, 2021	August 9, 2021
August 1, 2021	August 15, 2021	August 17, 2021	August 23, 2021
August 16, 2021	August 31, 2021	September 2, 2021	September 8, 2021
September 1, 2021	September 15, 2021	September 17, 2021	September 23, 2021
September 16, 2021	September 30,2021	October 2, 2021	October 8, 2021
October 1, 2021	October 15, 2021	October 17, 2021	October 25,2021
October 16, 2021	October 31, 2021	November 2, 2021	November 8, 2021
November 1, 2021	November 15, 2021	November 17, 2021	November 23, 2021
November 16, 2021	November 30, 2021	December 2, 2021	December 8, 2021
December 1, 2021	December 15, 2021	December 17, 2021	December 23, 2021
December 16, 2021	December 31, 2021	January 2, 2022	January 10, 2022

2021 Bank & Palco Office Holidays

New Year's Day - Friday, January 1*
Martin Luther King, Jr. Day - Monday, January 18
President's Day - Monday, February 15
Memorial Day - Monday, May 31*
Independence Day - Friday, July 5*
Labor Day - Monday, September 6*
Columbus Day - Monday, October 11
Veterans Day - Wednesday, November 11
Thanksgiving - Thursday-Friday, November 25-26*
Christmas - Friday-Saturday, December 24-25*

*** Palco Office Closures**

Instructions for Employer Transition Forms

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

- 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 **DR0145 – CO Detp 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 Pal 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 **IRS Form 2678** appoints Palco as your agent only for the limited purposes of payment employment payroll taxes for the participant's worker. This form is prepopulated with your information.

- The **IRS Form 8821** allows Palco to correspond with the IRS on your behalf for the limited purpose of the self-directed program. This form is prepopulated with your information.

- The **IRS Form 8822B** 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.

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

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**

DR 0145 (12/09/13)
COLORADO DEPARTMENT OF REVENUE
Taxation Business Group
Denver, CO 80261-0009
www.TaxColorado.com

130145 19999

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	First Name	Middle Initial
Paladino	Larry	

Mailing Address	Phone Number
PO Box 242930	501-604-9936

City	State	Zip	Fax Number
Little Rock	AR	72223	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):

130145 29999

☐ State Sales Tax	Period (MM/DD/YY-MM/DD/YY) –	☐ Partnership Income Tax	Period (MM/DD/YY-MM/DD/YY) –
☐ State Consumer Use Tax	Period (MM/DD/YY-MM/DD/YY) –	☒ Withholding Income Tax	Period (MM/DD/YY-MM/DD/YY) 04/01/2019 – 12/31/2025
☐ Individual Income Tax	Period (MM/DD/YY-MM/DD/YY) –	☐ All Department-Administered Sales Taxes	Period (MM/DD/YY-MM/DD/YY) –
☐ Corporate Income Tax	Period (MM/DD/YY-MM/DD/YY) –	☐ All Department-Administered Consumer Use Taxes	Period (MM/DD/YY-MM/DD/YY) –
☐ Fiduciary Income Tax	Period (MM/DD/YY-MM/DD/YY) –	☐ 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.

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.

- 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.

For IRS use:

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 — City

AR — State

72223 — 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)*	☑	☐
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	☑	☐
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	☐	☐
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)	☐	☐
Form 945 (Annual Return of Withheld Federal Income Tax)	☐	☐
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)	☐	☐
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)	☐	☐

*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.

✗ **Sign your name here**

Date / /

Print your name here

Print your title here: HCSR Household Employer

Best daytime phone: 501-604-9936

Now give this form to the agent to complete. ➡

Form **8821**

(Rev. February 2020)

Department of the Treasury
Internal Revenue Service

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	
Palco Larry Paladino PO 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 ☐ Telephone No. ☐ Fax No. ☐

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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ **IF NOT 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)

Form **8822-B**
(Rev. February 2018)
Department of the Treasury
Internal Revenue Service

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.**

OMB No. 1545-1163

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.

Acumen Fiscal Agent 5416 E. Baseline Rd. Ste 200 Mesa, AZ 85206

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 — Date

▶ Title

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

For Privacy Act and Paperwork Reduction Act Notice, see back of form.