NM Self/Participant Direction Employer Enrollment Packet

This packet contains all the forms you need to enroll as an employer in self-direction and begin paying your employee. Please make sure to follow all directions in this packet.

You must complete and return:

☐ Designation of Employer (optional) ☐ ES-802
☐ Employer Responsibilities & Attestation ☐ IRS Form SS-4
☐ Employer Authorization Agreement ☐ IRS Form 2678
☐ NM ACD-31102 ☐ IRS Form 8821
☐ NM ACD-31015

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. Note: To fill out the forms in this PDF packet on your computer before printing, complete the Designation of Employer Form first, including page 2, then review the remaining documents to verify data inserted properly. The other documents, including information on how to complete forms, the payment schedule, 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 Conduent at one of the addresses below.

Fax: 866.302.6787
Email: docprocessing@conduent.com

Physical Address: Mailing Address:
1720-A Randolph Rd SE PO Box 27460
Albuquerque, NM 87106 Albuquerque, NM 87125-7460

Should you need any assistance during this process, please contact the Consolidated Customer Service Center (CCSC) at 1.800.283.4465.

We look forward to serving you!
### PALCO PAYMENT SCHEDULE - 2021

#### New Mexico Self-Direction Program

<table>
<thead>
<tr>
<th>Service Period</th>
<th>Faxed Timesheets Due by 12 am</th>
<th>Online Timesheets Due by 12 pm</th>
<th>Payments Made by Palco by 5pm</th>
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<td><strong>FRIDAY</strong></td>
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Late time submissions and mistakes may result in late payment!

#### 2021 Office Closures

- **New Year's Day** - Friday, January 1
- **Labor Day** - Monday, September 6
- **Memorial Day** - Monday, May 31
- **Thanksgiving** - Thursday-Friday, November 25-26
- **Independence Day** - Monday, July 5
- **Christmas** - Friday, December 24
Instructions for Employer Forms

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

- The **Designation of Employer** (optional) is used to establish an Employer of Record on behalf of the participant. Complete the entire form. Sign and date the highlighted fields on page 2. *This form is applicable only when the participant is not the employer.*

- The **Employer Responsibilities & Attestation** outlines the responsibilities of the employer. Complete, sign, and date the four highlighted fields at the bottom of the page.

- The **Authorization Agreement** outlines Conduent’s responsibilities as the fiscal/employer-agent and authorizes them to ensure compliance with the IRS and other federal and state tax authorities on the employer’s behalf. Complete, sign, and date the four highlighted fields at the bottom of the page.

- The **NM ACD-31102** form gives Conduent the authority to provide and receive information and to perform any and all acts that they can perform on your behalf as the employer with respect to any New Mexico unemployment compensation matters. Complete, sign and date the highlighted fields on the page.

- The **NM ACD-31015** applies for a New Mexico tax identification number, as required by the State of New Mexico for anyone who engages in business. As an employer, you must register with the Taxation and Revenue Department by completing this form. Complete, sign and date the highlighted fields on the page. Use the following two pages to assist in completing the form accurately.

- The **NM ES-802** allows Conduent to inform the New Mexico Workforce Services Division the entity doing business in the state and request this status report, Report to Determine Liability. This form must be filed with the Division within 20 days from the commencement of the business even if the business entity does not have employees performing services.

*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.*
Designation of Employer

☐ Check this box if this form is being used to change the Employer of Record on an existing participant’s account. Date the change requested: ____/_____/______. This change will be effective starting the next scheduled service period after paperwork is processed.

<table>
<thead>
<tr>
<th>PARTICIPANT INFORMATION</th>
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<tbody>
<tr>
<td>Full Name</td>
</tr>
<tr>
<td>Last 4 of SSN</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>EMPLOYER INFORMATION</th>
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<tbody>
<tr>
<td>First Name</td>
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<tr>
<td>Middle Name</td>
</tr>
<tr>
<td>Last Name</td>
</tr>
<tr>
<td>Social Security Number</td>
</tr>
<tr>
<td>Email</td>
</tr>
<tr>
<td>Date of Birth (mm/dd/yyyy)</td>
</tr>
</tbody>
</table>

- Relationship to Participant
  - Parent
  - Spouse
  - Child
  - Legal Guardian
  - Power of Attorney
  - Other: __________________________

- Gender
  - Male
  - Female

- Physical Address (Street Address, Including Apt. #)
- City
- State
- Zip
- County

- Mailing Address (Street Address, Including Apt. #) – if different than the physical address
- City
- State
- Zip
- County

- Phone1
- Phone2
- Preferred Method of Communication
  - Email
  - Mail
  - Phone / Voicemail

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

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

Employer Printed Name

Participant Printed Name

Employer Signature

Participant Signature

Date

Date

If the participant is unable to sign, please witness:

Witness Printed Name

Witness Signature

Date
Employer Responsibilities & Attestation

As the employer of record, I understand that I am the sole employer for all support employees providing services to the participant. The employer controls the training and management, evaluation, scheduling, and termination of the employee. The employee is not employed or retained by Palco, program/state administrators, or any other state or federal governmental agency. The employee 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 employees, 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, employee, service providers, or other authorized parties.

Funds to pay for services provided by the employee are from public sources, and financial accountability and liability applies to the use of the funds. Both the employer and employee 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 employee 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 employee 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 employees 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
ACD - 31102
State of New Mexico - Taxation and Revenue Department

Tax Information Authorization
Tax Disclosure

PLEASE TYPE OR PRINT IN BLACK INK

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

This form will expire one, two, or three years (as selected below) from the date that this tax information authorization tax disclosure form has been signed by the authorizing individual listed below. If your authorized representative changes before that, notify the Department.

<table>
<thead>
<tr>
<th>Taxpayer Information</th>
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<tbody>
<tr>
<td>Name(s)*</td>
</tr>
<tr>
<td>DBA Name(s) (if applicable)</td>
</tr>
<tr>
<td>Mailing Address*</td>
</tr>
<tr>
<td>City*</td>
</tr>
<tr>
<td>Little Rock</td>
</tr>
<tr>
<td>Telephone Number*</td>
</tr>
<tr>
<td>(501) 604-9936</td>
</tr>
<tr>
<td>E-mail Address</td>
</tr>
<tr>
<td><a href="mailto:tax@palcofirst.com">tax@palcofirst.com</a></td>
</tr>
<tr>
<td>Fax Number</td>
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<tr>
<td>501-821-0045</td>
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| Tax Identification Number(s)* |
| SSN: ______-____-______ |
| SPOUSE SSN: ______-____-______ |
| FEIN: ______-____-____-____-____ |
| NM ID: ______-____-____-____-____ |

| Reporting Period(s)* |
| Tax Year(s): |
| Starting Period: |
| Ending Period: |
| Effective For* |
| 1 Year |
| 2 Years |
| 3 Years |

| Tax Program(s)* |
| All State Taxes |
| Personal Income Tax |
| Fiduciary Income Tax |
| Corporate Income Tax |
| Oil and Gas Taxes |
| Withholding Tax |

| Authorized Representative(s) Information |
| Individual Representative's Name* |
| Palco, Inc |
| Mailing Address* |
| PO Box 242930 |
| City* | State* | Zip Code* |
| Little Rock | AR | 72223 |
| Telephone Number* |
| (501) 604-9936 |
| E-mail Address |
| tax@palcofirst.com |
| Fax Number |
| 501-821-0045 |

| Additional Individual Representative's Name |
| Larry Paladino |
| Mailing Address |
| PO Box 242930 |
| City |
| Little Rock |
| State | Zip Code |
| AR | 72223 |
| Telephone Number |
| (501) 604-9936 |
| E-mail Address |
| tax@palcofirst.com |
| Fax Number |
| 501-821-0045 |

| Authorizing Signature(s) |
| By signing below, I acknowledge that the authorized individual representative(s) listed above have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103. |

| Printed Name* |
| Household Employer (HSCR) |
| Title |
| Signature* |
| Date* |

*For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form.

*For a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department.

This form can be submitted at any of the district offices listed below:

- Taxation and Revenue Department
  1200 South St Francis Dr
  PO Box 5374
  Santa Fe, NM 87502-5374
  (505) 827-0951

- Taxation and Revenue Department
  Bank of the West Building
  5301 Central Ave. NE
  PO Box 8485
  Albuquerque, NM 87198-8485
  (505) 841-6200

- Taxation and Revenue Department
  3501 E. Main St., Suite N
  PO Box 479
  Farmington, NM 87499-0479
  (505) 325-5049

- Taxation and Revenue Department
  400 N Pennsylvania Ave, Suite 200
  PO Box 1557
  Roswell, NM 88202-1557
  (575) 624-6065

Please fax to (505) 841-6327, Attention: Business Registration Unit. If you have any questions, please contact the call center at 1 (866) 285-2996
**BUSINESS TAX REGISTRATION**  
Application and Update Form (Page 1)

**Section I: Complete all applicable fields, see instructions on page 4 and 5**

Please print legibly or type the information on this application.

1. **BUSINESS NAME**
2. Please Check One:  
   - [ ] New Registration  
   - [ ] Registration Update
3. DBA
4. **FEIN, SSN, or ITIN**
5. Telephone Number Business ( )
6. Cell, Fax, Or Other Phone Number ( )
7. Business E-mail Address  
   tax@palcofirst.com  
   7a. Alternate E-mail Address
8. Type Of Ownership: (check one)  
   - [ ] Bail Bonds  
   - [ ] Corporation  
   - [ ] Estate  
   - [ ] General Partnership  
   - [ ] Government  
   - [ ] Indian Tribe  
   - [x] Individual -HCSR  
   - [ ] Limited Partnership  
   - [ ] Limited Liability Company (LLC)  
   - [ ] Non Profit Organization Exempt 501 (c)  
   - [ ] Risk Retention Group (RRG)  
   - [ ] S Corporation  
   - [ ] Trust
9. Mailing Address  
   City: Little Rock  
   State: AR  
   Zip Code: 72223  
   County
10. **Physical Address**  
    City
    State
    Zip Code
11. Date business activity started or is anticipated to start in New Mexico:  
    Month ________  
    Day ________  
    Year ________
12a. Change the business status to: (Check One)  
    - [ ] Active  
    - [ ] Closed  
    Effective Date (MM/DD/CCYY): ______________
12b. Change the business registration status for: (Check All That Apply)  
    - [ ] CRS  
    - [ ] Weight Distance Tax  
    - [ ] Workers’ Compensation
13. Select CRS Filing Status:  
    - [ ] Monthly  
    - [ ] Quarterly  
    - [ ] Seasonal*  
    - [ ] Semiannual  
    - [ ] Special Event*  
    - [ ] Temporary
    *If Seasonal/Special Event, indicate month(s) in which you will file (MM/DD/CCYY): ______________
14a. Will the business have 3 or more employees in New Mexico?  
    - [ ] Yes  
    - [ ] No
14b. Is the business a construction contractor?  
    - [ ] Yes  
    - [x] No
14c. Will the business be required to obtain Workers’ Compensation Insurance within 12 months?  
    - [ ] Yes  
    - [ ] No  
    Effective Start Date: ______________
15. List Owners, Partners, Corporate Officers, Association Members, Shareholders, Managers, Officers, General Partners, and Proprietors. (Attach separate sheet if necessary)

<table>
<thead>
<tr>
<th>SSN (Required)</th>
<th>Name</th>
<th>Title</th>
<th>Address</th>
<th>E-Mail Address</th>
</tr>
</thead>
</table>
|                |      | HCSR Household Employer | PO Box 242930  
                  |      |                  | Little Rock, AR 72223 | tax@palcofirst.com |
16. Method of accounting
   - [ ] Cash
   - [ ] Accrual

17. Please check all that apply:
   - a. Does the business have a physical presence in New Mexico? [ ] Yes [ ] No
   - b. Is the business a marketplace provider? [ ] Yes [ ] No
   - c. Is the business a marketplace seller? [ ] Yes [ ] No

18. Give a brief description of nature of business:
   - HCSR- Home Care Service Recipient

19. I declare that the information reported on this form and any attached supplement(s) are true and correct:

   HCSR Household Employer
   
   Print Name  Signature  Title  Date

**Section II:** Complete this section if you answered question 13 as a monthly, quarterly, or semi-annual filer.

20. Liquor License Type/Number

21. Secretary of State Business ID Number

22. Contractor’s License Number

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<thead>
<tr>
<th>Special Tax Programs:</th>
<th>Yes</th>
<th>No</th>
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<tbody>
<tr>
<td>23. Will business sell Gasoline? Note: Bond may be required.</td>
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<tr>
<td>If yes, is business:</td>
<td>[ ] Distributor</td>
<td>[ ] Indian Tribal</td>
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<tr>
<td>[ ] Retailer</td>
<td>[ ] Wholesaler</td>
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<td>24. Will business sell Special Fuels? Note: Bond may be required.</td>
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<td></td>
</tr>
<tr>
<td>If yes, is business:</td>
<td>[ ] Supplier</td>
<td>[ ] Wholesaler</td>
</tr>
<tr>
<td>[ ] Retailer</td>
<td>[ ] Wholesaler</td>
<td></td>
</tr>
<tr>
<td>25. Will business sell Cigarettes?</td>
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<tr>
<td>If yes, is business:</td>
<td>[ ] Distributor</td>
<td>[ ] Manufacturer</td>
</tr>
<tr>
<td>[ ] Wholesaler</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26. Will business sell Tobacco Products?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If yes, is business:</td>
<td>[ ] Distributor</td>
<td>[ ] Manufacturer</td>
</tr>
<tr>
<td>[ ] Wholesaler</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27. Will business be a Water Producer?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If yes, Type of Water System:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28. Will business be involved in Gaming Activities?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If yes, is business:</td>
<td>[ ] Bingo and Raffle</td>
<td>[ ] Distributor</td>
</tr>
<tr>
<td>[ ] Manufacturer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29. Will business sell Liquor?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If yes, if business:</td>
<td>[ ] Direct Shipper</td>
<td>[ ] Manufacturer</td>
</tr>
<tr>
<td>[ ] Wholesaler</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30. Will business sell Prepaid Wireless Communication, Landline, or Wireless Services?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If yes, E-911 registration is required.</td>
<td></td>
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</tr>
</tbody>
</table>

**Oil and Gas:**

31. Will business engage in Serving Natural Resources? [ ] Yes [ ] No
32. Will business engage in Processing Natural Resources? [ ] Yes [ ] No
33. Will business be a Natural Gas Processor? [ ] Yes [ ] No
34. Will business be an Oil and Gas Taxes Filer? [ ] Yes [ ] No
35. Will business be a Master Operator (Equipment tax)? [ ] Yes [ ] No
36. If applicable, provide former owner's:
   NM TRD ID No.: ________________________________
   Business Name: ________________________________

37. Are you operating any other business(es) in New Mexico?
   □ Yes
   □ No
   If yes, provide:
   NM TRD ID No.: ________________________________
   Business Name: ________________________________

38. Primary type of business in NM (Check all that apply)
   Add Delete
   □ Accommodation, Food Services, and Drinking Places
   □ Administrative and Support Services
   □ Agriculture, Forestry, Fishing and Hunting
   □ Arts, Entertainment and Recreation Management
   □ Construction
   □ Educational Services
   □ Extraction of Natural Resources
   □ Finance and Insurance
   □ Health Care and Social Assistance
   □ Information
   □ Manufacturing
   □ Oil and Gas Extraction and Processing
   □ Professional, Scientific and Technical Services
   □ Real Estate and Leasing of Real Property
   □ Rental and Leasing of Tangible Personal Property
   □ Retail Trade
   □ Transportation and Warehousing
   □ Utilities
   □ Wholesale Trade
   □ Other Services

39. Is the business a Government Entity? □ Yes □ No
40. Is the business a Government Hospital? □ Yes □ No
41. Is the business a Non-Profit Hospital? □ Yes □ No
42. Is the business a Retail Food Store? □ Yes □ No

43. Is the business a Health Care Practitioner who will deduct receipts under Section 7-9-93 NMSA 1978? □ Yes □ No
   If yes, please briefly explain the type of health care services provided.
   Effective date (MM/DD/CCYY): ________________________________
   Explain where the payments that will be deducted are coming from:

44. Health Care Quality Surcharge: See instructions
   Is this business a health care facility? □ Yes □ No
   If yes, provide:
   New Mexico Department of Health License Number
   ________________________________

   List the following:
   DBA: ________________________________
   Administrator Name: ________________________________
   Administrator Phone Number: ________________________________
   Administrator Email Address: ________________________________

45. Insurance Premium Tax:
   Is this business licensed through the Office of the Superintendent of Insurance? □ Yes □ No
   If yes, provide:
   National Association of Insurance Commissions (NAIC) Number:
   ________________________________

   Check all that apply:
   □ Life and Health □ Property □ Casualty □ Vehicle
   Surplus Lines? □ Yes □ No
   If yes, provide National Producer Number (NPN)
   ________________________________

   Check all that apply: □ Agency □ Agent □ Broker
Complete all items on front and back of form within 10 days. Failure to complete the ES-802 form in its entirety will result in returning the form and may cause delay in processing.

If you are already registered with this agency enter account number.___________________________________________

1. Fed IRS ID # (9digits)
   1a. Taxation & Revenue ID#
   1b. Telephone Number (1-800 if available)

2. Legal Name [Sole Proprietor (Last Name First) or Corporation etc.]
   2a. Business Name (d/b/a)

3. Mailing Address (P.O. Box, Street #, Rural Route etc.)
   P O B O X 2 4 2 9 3 0
   City
   State Zip Code
   3a. New Mexico Principle Business Location (Street Address, only)
   City
   ZipCode
   3b. Name, Address and Telephone Number where accounting records may by examined (indicate if different than answer in number 3a.)

4. List other New Mexico businesses and their locations this entity is currently operating. Give total number of Businesses_____________________

5. Indicate with a check mark type of organization.
   □ Proprietorship   □ Corporation   □ General Partnership   □ Indian Tribe/Unit   □ Non-profit   □ Gov.   □ Limited Partnership
   □ Limited Liability Partnership   □ Limited Liability Company   □ Other Individual HCSR
   Submit a copy of Sec. of State Certificate (for Ltd Partnerships only)
   Submit Articles of Organization and IRS Election (for Ltd Liability Companies only)
   5b.Name of state of incorporation____________________ Date_________NMSC NO.__________________________
   5c.Provide a detailed description of the principle activity in New Mexico. (types of products or services provided and primary customer (i.e. construction of single-family dwelling or retail sale of children's clothing) __________________________________________________________________________

5d.List owner's name, address, and social security number (If a partnership-list partners. If a corporation-list officers)
   Last Name, First, Mf Social Security Number Title % of Ownership Address

   household Employeer using a Fiscal/Employeer Agent
6. Does this business primarily perform support services for other units within the same company?  
☐ Yes  ☒ No

If the answer is yes, indicate with a ✓ check mark the type of service.
☐ Central Administrative Office  ☐ Research development or testing  ☐ Storage (Warehouse)

☐ Other__________________________

7. Non-profit organizations (i.e. hospitals, schools, municipalities, & counties) are applying for Reimbursable Cost Basis Financing?

☐ Yes  ☐ No

If yes, submit Certificate of Federal Exemption 501 (c)(3) and NMDOL’s ES-802-0

7a. Govt. entities and Indian Tribes/Units-are you applying for Reimbursable Cost Basis Financing?

☐ Yes  ☐ No

NMDOL will determine if additional information is needed and notify you.

8. Below provide the amount of wages you have paid, by quarter, from the date of inception, but not to exceed 16 quarters. Wages include all remuneration for services including commissions, bonuses, and tips. Also reportable are wages paid for casual and part-time employees. If you have not paid wages and do not anticipate any in the near future, complete this form and save for your records and submit after your first payroll. An Employer Account Number will not be issued if wages have not been paid as of the date you complete this form. If no employees or wages are anticipated, please indicate "No Employees" or "No Wages Anticipated" and a Letter of Non-Liability will be sent to you. Note: Number 8 must correspond with Number 12.

<table>
<thead>
<tr>
<th>Year</th>
<th>First Quarter</th>
<th>Second Quarter</th>
<th>Third Quarter</th>
<th>Fourth Quarter</th>
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</table>

8a. Did you employ one or more persons in each of the 20 weeks of any calendar year listed in question # 8? Exclude Agricultural and Domestic workers.

☐ Yes  ☐ No

8b. Does your employment consist solely of Domestic (i.e. housekeepers, care takers etc.) workers?  ☐ Yes  ☐ No

8c. Does your business consist solely of Agricultural employment?  ☐ Yes  ☐ No

8d. If Agricultural, did you have ten (10) or more employees during the 20 weeks of any calendar year listed in question # 8?  ☐ Yes  ☐ No

8e. If you answered yes for question #8d, enter month and year of 20th week.

8f. __________________________

9. If you claim exemption for any person(s) performing services in New Mexico, furnish reason(s).

______________________________________________________

9a. Are these exempt wages included in question #8?  ☐ Yes  ☐ No

If the answer is yes, give the reason below.

________________________________________________________________________________________________________________________

10. Are you liable for the tax imposed under FUTA?  ☐ Yes  ☐ No

11. Give date you acquired or started the business in New Mexico. __________________________

12. Give date you first paid wages in New Mexico. __________________________

13. If you acquired the business, furnish name, address, telephone number, and account number of predecessor.

<table>
<thead>
<tr>
<th>Name of Predecessor</th>
<th>Address</th>
<th>Account # with NMDOL</th>
<th>Telephone Number of Predecessor</th>
</tr>
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</table>

14. Did the predecessor continue to operate another business in New Mexico? (If you answered question 13 than you must answer question 14)

☐ Yes  ☐ No (If Yes, you will be offered a Partial History Transfer. If No, request for Total History Transfer will be reviewed)

15. Are you now or have you ever been registered with the New Mexico Department of Labor?  ☐ Yes  ☐ No

15a. If you answered yes to question 15, give account number __________  Date suspended __________

16. I hereby certify that all the information given in this report is true and correct to the best of my knowledge.  

HCSR __________________________

Signature and Title  Date

Remarks:

Remarks:
Employer IRS Forms Instructions

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

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

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

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

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

For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

Go to www.irs.gov/FormSS4 for instructions and the latest information.

See separate instructions for each line. Keep a copy for your records.

1. Legal name of entity (or individual) for whom the EIN is being requested
   Palco, Inc.

2. Trade name of business (if different from name on line 1) Palco, Inc.
   Mailing address (room, apt., suite no. and street, or P.O. box) P.O. Box 242930
   City, state, and ZIP code (if foreign, see instructions) Little Rock, AR 72223

3. Executor, administrator, trustee, “care of” name Palco, Inc. as 3504 Fiscal Employer Agent
   Street address (if different) (Do not enter a P.O. box)
   City, state, and ZIP code (if foreign, see instructions)

4. Name of responsible party
   County and state where principal business is located

5a. Street address (if different) (Do not enter a P.O. box)
   City, state, and ZIP code (if foreign, see instructions)

5b. City, state, and ZIP code (if foreign, see instructions)

6. SSN, ITIN, or EIN
   Is this application for a limited liability company (LLC) (or a foreign equivalent) Yes
   If 8a is “Yes,” enter the number of LLC members
   If 8a is “Yes,” was the LLC organized in the United States Yes

7a. Name of responsible party
    Type or print clearly.
    Designee’s name
    Designee’s telephone number (include area code)
    Designee’s fax number (include area code)

8a. Is this application for a limited liability company (LLC) (or a foreign equivalent) No
   If 8a is “Yes,” enter the number of LLC members
   If 8a is “Yes,” was the LLC organized in the United States No

8b. If 8a is “Yes,” enter the number of LLC members

9a. Type of entity (check only one box). Caution. If 8a is “Yes,” see the instructions for the correct box to check.
    Sole proprietor (SSN)
    Partnership
    Corporation (enter form number to be filed)
    Personal service corporation
    Church or church-controlled organization
    Other nonprofit organization (specify)
    Other (specify) Household Employer (HCSR)

9b. If a corporation, name the state or foreign country (if applicable) where incorporated

10. Reason for applying (check only one box)
    Start new business (specify type)
    Purchased going business
    Compliance with IRS withholding regulations
    Other (specify) Household Employer (HCSR)

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.
    Agricultural
    Household
    Other

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.

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.
    Health care & social assistance
    Construction
    Retail
    Accommodation & food service
    Transportation & warehousing
    Finance & insurance
    Other (specify) Household Employer (HCSR)

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? Yes

19. 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
Address and ZIP code P.O Box 242930, Little Rock, AR 72223
Designee’s telephone number (include area code)
(501) 604-9936
Designee’s fax number (include area code)
(501) 821-0045

20. 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.

Name and title (type or print clearly)

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Signature Date

Cat. No. 16055N Form SS-4 (Rev. 12-2017)
Form **2678** Employer/Payer Appointment of Agent

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

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

- If you 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

   City

   State AR

   ZIP code 72223

   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.)

<table>
<thead>
<tr>
<th>Form</th>
<th>For ALL employees/payees/payments</th>
<th>For SOME employees/payees/payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*</td>
<td>✔</td>
<td>❌</td>
</tr>
<tr>
<td>941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)</td>
<td>✔</td>
<td>❌</td>
</tr>
<tr>
<td>943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)</td>
<td>❌</td>
<td>❌</td>
</tr>
<tr>
<td>944, 944(SP) (Employer's ANNUAL Federal Tax Return)</td>
<td>❌</td>
<td>❌</td>
</tr>
<tr>
<td>945 (Annual Return of Withheld Federal Income Tax)</td>
<td>❌</td>
<td>❌</td>
</tr>
<tr>
<td>CT-1 (Employer’s Annual Railroad Retirement Tax Return)</td>
<td>❌</td>
<td>❌</td>
</tr>
<tr>
<td>CT-2 (Employee Representative's Quarterly Railroad Tax Return)</td>
<td>❌</td>
<td>❌</td>
</tr>
</tbody>
</table>

*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/agent 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

## Tax Information Authorization

**Go to** [www.irs.gov/Form8821](http://www.irs.gov/Form8821) **for instructions and the latest information.**

**Don’t sign this form unless all applicable lines have been completed.**

**Don’t use Form 8821 to request copies of your tax returns or to authorize someone to represent you.**

## 1 Taxpayer information.

**Taxpayer must sign and date this form on line 7.**

<table>
<thead>
<tr>
<th>Taxpayer name and address</th>
<th>Taxpayer identification number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Daytime telephone number</strong></td>
<td><strong>Plan number (if applicable)</strong></td>
</tr>
</tbody>
</table>

**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.**

## 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**

<table>
<thead>
<tr>
<th>Name and address</th>
<th>CAF No.</th>
<th>PTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Palco</td>
<td>5005-46467R</td>
<td></td>
</tr>
<tr>
<td>Larry Paladino</td>
<td></td>
<td>P000142099</td>
</tr>
<tr>
<td>PO Box 242930</td>
<td></td>
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<tr>
<td>Little Rock, AR  72223</td>
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</table>

**Daytime telephone number**

**Plan number (if applicable)**

## 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.

- **Check here** if new: Address ☐ Telephone No. ☐ Fax No. ☐

## 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.

- **Check here** if new: Address ☐ Telephone No. ☐ Fax No. ☐

## 5 Disclosure of tax information.

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.

- **Check here** if new: Address ☐ Telephone No. ☐ Fax No. ☐

## 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.

**Signature**

**Date**

**Print Name**

**Title (if applicable)**

**Household Employer (HCSR)**

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**For Privacy Act and Paperwork Reduction Act Notice, see the instructions.**

**Cat. No. 11596P**

**Form 8821 (Rev. 2-2020)**