



NM Self/Participant Direction 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
- NM ACD-31102
- 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 Conduent at one of the addresses below.

Fax: 866.302.6787

Email: docprocessing@conduent.com

**Physical Address:
1720-A Randolph Rd SE
Albuquerque, NM 87106**

**Mailing Address:
PO Box 27460
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 - 2023

New Mexico Self-Direction Program

Service Period		Faxed Timesheets Due by 12 am	Online Timesheets Due by 12 pm	Payments Made by Palco by 5pm
SATURDAY	FRIDAY	SATURDAY	TUESDAY	FRIDAY
Start Date	End Date	Deadline	Deadline	Paid On
December 17, 2022	December 30, 2022	December 31, 2022	January 3, 2023	January 13, 2023
December 31, 2022	January 13, 2023	January 14, 2023	January 17, 2023	January 27, 2023
January 14, 2023	January 27, 2023	January 28, 2023	January 31, 2023	February 10, 2023
January 28, 2023	February 10, 2023	February 11, 2023	February 14, 2023	February 24, 2023
February 11, 2023	February 24, 2023	February 25, 2023	February 28, 2023	March 10, 2023
February 25, 2023	March 10, 2023	March 11, 2023	March 14, 2023	March 24, 2023
March 11, 2023	March 24, 2023	March 25, 2023	March 28, 2023	April 7, 2023
March 25, 2023	April 7, 2023	April 8, 2023	April 11, 2023	April 21, 2023
April 8, 2023	April 21, 2023	April 22, 2023	April 25, 2023	May 5, 2023
April 22, 2023	May 5, 2023	May 6, 2023	May 9, 2023	May 19, 2023
May 6, 2023	May 19, 2023	May 20, 2023	May 23, 2023	June 2, 2023
May 20, 2023	June 2, 2023	June 3, 2023	June 6, 2023	June 16, 2023
June 3, 2023	June 16, 2023	June 17, 2023	June 20, 2023	June 30, 2023
June 17, 2023	June 30, 2023	July 1, 2023	July 4, 2023	July 14, 2023
July 1, 2023	July 14, 2023	July 15, 2023	July 18, 2023	July 28, 2023
July 15, 2023	July 28, 2023	July 29, 2023	August 1, 2023	August 11, 2023
July 29, 2023	August 11, 2023	August 12, 2023	August 15, 2023	August 25, 2023
August 12, 2023	August 25, 2023	August 26, 2023	August 29, 2023	September 8, 2023
August 26, 2023	September 8, 2023	September 9, 2023	September 12, 2023	September 22, 2023
September 9, 2023	September 22, 2023	September 23, 2023	September 26, 2023	October 6, 2023
September 23, 2023	October 6, 2023	October 7, 2023	October 10, 2023	October 20, 2023
October 7, 2023	October 20, 2023	October 21, 2023	October 24, 2023	November 3, 2023
October 21, 2023	November 3, 2023	November 4, 2023	November 7, 2023	November 17, 2023
November 4, 2023	November 17, 2023	November 18, 2023	November 21, 2023	December 1, 2023
November 18, 2023	December 1, 2023	December 2, 2023	December 5, 2023	December 15, 2023
December 2, 2023	December 15, 2023	December 16, 2023	December 19, 2023	December 29, 2023
December 16, 2023	December 29, 2023	December 31, 2023	January 2, 2024	January 12, 2024

Late time submissions and mistakes may result in late payment!

2023 Office Closures

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|---|---|
| New Year's Day - Monday, January 2* | Labor Day - Monday, September 4* |
| Martin Luther King, Jr Day – Monday, January 16 | Columbus Day – Monday, October 9 |
| President's Day – Monday, February 20 | Veterans Day – Friday, November 10 |
| Memorial Day - Monday, May 29* | Thanksgiving - Thursday-Friday, November 23-24* |
| Juneteenth Day – Monday, June 19 | Christmas - Monday, December 25* |
| Independence Day - Tuesday, July 4* | |

* 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 **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 **NM ACD-31102** gives Palco 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 **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 statutes, and other applicable rules and regulations.
- To obtain a Federal Employer Identification Number (FEIN), file IRS Form 2678 to represent me for program-related and employer-related tax purposes, file tax reports, and correspond with the IRS regarding FEINs or employer tax information.
- To establish and register me as an employer in the state in which business is conducted.
- To be my agent for the limited purposes of state and/or local income tax withholding and state unemployment tax purposes, including applying for state and/or local income tax withholding and state unemployment identification number(s), establishing online account(s) to file and pay taxes on my behalf, and receiving correspondence related to my program-related state and/or local income tax withholding and state unemployment tax account(s).
- To receive confidential information about me and receive and disburse public funds, as directed by me, the program, and the budget and/or spending plan.
- To apply for and establish workers' compensation policies and accounts, pay workers' compensation premiums, and comply with annual audit requirements, when permissible by state law and program policies.
- To provide limited information on my behalf with regards to benefits, appeals, and as required by law to fulfill tax, labor, and other disputes.
- To complete federal and state tax and labor forms as required and as related to the employer duties enumerated above.

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

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

Date

New Mexico Taxation and Revenue Department
Tax Information Authorization
Tax Disclosure
PLEASE TYPE OR PRINT IN BLACK INK

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.

Section I: Taxpayer Information					
*Required Fields (If the required fields are not complete this form is VOID and the taxpayer(s) information will not be shared.)					
Names(s)*		Tax Identification Number(s)* SSN: _____ Spouse SSN: _____ FEIN: _____ NMBTIN: _____		Reporting Period(s)* Tax Year(s): _____ Starting Period: _____ Ending Period: _____ Effective for: <input type="checkbox"/> 1 Year <input type="checkbox"/> 2 Year <input checked="" type="checkbox"/> 3 Year	
DBA Name(s)(if applicable)					
Mailing Address* (If the address is new or changed, mark this box <input type="checkbox"/>) PO Box 242930					
City*	State*	Zip Code*	Tax Program(s)*		
Little Rock	AR	72223	<input type="checkbox"/> All Business Taxes <input type="checkbox"/> All State Taxes <input type="checkbox"/> Personal Income Tax <input type="checkbox"/> Fiduciary Income Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Oil and Gas Taxes <input type="checkbox"/> Other: _____		
Telephone Number (501) 604.9936				<input type="checkbox"/> Gross Receipts Tax ¹ <input type="checkbox"/> Compensating Tax <input checked="" type="checkbox"/> Withholding Tax ² <input type="checkbox"/> Other: _____	
E-mail Address tax@palcofirst.com					
Fax Number 501.821.0045					
<small>¹Includes: Gross Receipts, Governmental Gross Receipts, Interstate Telecommunications Gross Receipts, and Lease Vehicle Gross Receipts Tax ²Includes Wage and Non-wage Withholding Tax</small>					
Section II: Authorized Representative(s) Information					
Individual Representative's Name* Palco, Inc			Additional Individual Representative's Name Larry Paladino		
Mailing Address* PO Box 242930			Mailing Address PO Box 242930		
City*	State*	Zip Code*	City	State	Zip Code
Little Rock	AR	72223	Little Rock	AR	72223
Telephone Number* (501) 604.9936			Telephone Number (501) 604.9936		
E-mail Address tax@palcofirst.com			E-mail Address tax@palcofirst.com		
Fax Number 501.821.0045			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.					
<input type="checkbox"/> By checking this box, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.					
Printed Name*			Printed Name		
Title Household Employer (HCSR)			Title		
Signature*		Date*	Signature		Date
<ul style="list-style-type: none"> 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. 					

If you need assistance completing this form contact the call center at 1-866-285-2996. This form can be submitted at any of the district offices listed below, by mail, or by fax.:

Santa Fe
1200 South St Francis Dr
Santa Fe, NM 87502-5374

Albuquerque
10500 Copper Pointe Ave
Albuquerque, NM 87198-8485

Las Cruces
2540 El Paseo, Bldg. #2
Las Cruces, NM 88004-0607

Farmington
3501 E. Main St., Suite N
Farmington, NM 87499-0479

Roswell
400 N Pennsylvania Ave
Suite 200
Roswell, NM 88202-1557

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
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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. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)
Daytime telephone number (501) 604.9936	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ▶

Name and address Palco Larry Paladino PO Box 242930 Little Rock, AR 72223	CAF No. <u>5005-46467R</u> PTIN <u>P000142099</u> Telephone No. <u>(501) 604.9936</u> Fax No. <u>(501) 821.0045</u>
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Employment	SS-4, 2678, 8821		
Employment	W-4, W-5		
Employment	940, 941, W-2,W-3		

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ▶

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ▶
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature	Date
Print Name	Title (if applicable)

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
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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
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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, PO Box 242930, Little Rock, AR 72223

Foreign country name	Foreign province/county	Foreign postal code
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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

Foreign country name	Foreign province/county	Foreign postal code
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8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)

10 Signature. 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.

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

Sign Here

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

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, 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 Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, 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