



# Fiscal Employer Agent (F/EA) Enrollment Guide

Kansas- Employer

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June 2024

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# Introduction and Process Flow

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This document will provide you with key information related to the forms you are signing via Intake. Once you have completed your enrollment online, Palco will process your information and complete any program necessary checks and steps to get you enrolled. If you have forms a part of your enrollment that required a download and signature by multiple parties, please submit that immediately to [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com). You can also submit any supporting documentation to this inbox. Processing of enrollment forms will take approximately 3 business days.

Once everything is complete, Palco will issue each enrollee a “good-to-go” notification that indicates the process is complete. Palco cannot pay for services prior to the good-to-go date indicated in the email. For more information about time entry and payment processing, visit [www.palcofirst.com](http://www.palcofirst.com) and navigate to your program specific webpage.

In addition to the website, Palco has a web-based training library where you can find videos and tutorials for all of your functions with the Palco system. You can find this via the Palco homepage or by visiting <https://www.gotostage.com/channel/palcotraining>.

## Typical Program Enrollment Process Flow:


*(process may vary based on program specifics)*

1. Referral to Palco by Case Manager/Support Coordinator following the completion of any program prerequisites.
2. Initial contact by Palco Enrollment Specialist to initiate training and provide online enrollment link.
3. Enrollee completes online enrollment and submits required information as necessary.
4. Palco Enrollment Specialist processes forms and completes any required checks and qualifications to ensure program compliance.
  - a. This may include a requirement for certain care providers / workers to also be enrolled to proceed.
5. Palco Enrollment Specialists requests budget / authorization from Case Manager / Support Coordinator for services to begin.
6. Budget / authorization is provided and entered into the Palco system.
7. Good-to-Go notification is issued to all enrollees who have completed the process with an effective date for when services can begin.



# Employer Responsibilities & Attestation

The Employer Responsibilities and attestation form provides the self-directing employer with an overview of the responsibilities they will be assuming and attests to their understanding of them. It is an internal Palco form and requires the employer's signature and date at the bottom.



**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.


<div style="background-color: #e0e0e0; width: 100%; height: 15px; margin-bottom: 5px;"></div>	<div style="background-color: #e0e0e0; width: 100%; height: 15px; margin-bottom: 5px;"></div>
<b>Printed Employer Name</b>	<b>ID# / Last Four of SSN</b>
<div style="background-color: #e0e0e0; width: 100%; height: 15px; margin-bottom: 5px;"></div>	<div style="background-color: #e0e0e0; width: 100%; height: 15px; margin-bottom: 5px;"></div>
<b>Employer Signature</b>	<b>Date</b>

FN-000000-ERA-1.0



# Employer Authorization Agreement

The Employer Authorization Agreement provides a mutually respected agreement between Palco and the employer for Palco to perform the necessary fiscal employer agent tasks on behalf of the employer. Key tasks that Palco will assume such as obtaining an FEIN and filing the associated taxes are explained. It is an internal Palco form and requires the employer’s signature and date at the bottom.



**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.

<div style="background-color: #e0e0e0; height: 15px; width: 100%;"></div>	<div style="background-color: #e0e0e0; height: 15px; width: 100%;"></div>
Printed Employer Name	ID# / Last Four of SSN
<div style="background-color: #e0e0e0; height: 15px; width: 100%;"></div>	<div style="background-color: #e0e0e0; height: 15px; width: 100%;"></div>
Employer Signature	Date

EN-000000-EAA-1.0



# Kansas Employer Representative Authorization

This 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 unemployment compensation matters related to your Home Care Service Recipient (HCSR) ID number. Palco does not gain access to any of your personal tax accounts and will not interfere with any other tax matters. This is an external form and has many required fields, via the system the employer will sign as Palco has prefilled the rest. Palco will submit the form to the necessary state agency when appropriate.

KANSAS DEPARTMENT OF LABOR  
www.dol.ks.gov  
**EMPLOYER REPRESENTATIVE AUTHORIZATION**  
K-CNS 032 (Rev. 12-17)

MAIL: Kansas Department of Labor  
UI Tax Contributions  
401 SW Topeka Blvd.  
Topeka, KS 66603-3182  
FAX: (785) 291-3425  
EMAIL:

Request will be denied if any item is incomplete.

Employer Serial Number: \_\_\_\_\_

Employer: \_\_\_\_\_

Physical address of business in KANSAS. If no physical address, store front or business location exists in KANSAS, you must indicate where in KANSAS you have workers performing a service. Do **NOT** use a Post Office Box number.

Business location     Job site     Company representative residence  
 Other (explain): Household Employer

Address (Do **NOT** use PO Box number) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Representative retained to represent you: Palco, Inc.

Representative's phone: ( 501 ) 604-9936    Representative's email: tax@palcofirst.com

Indicate which Kansas unemployment insurance reports you have delegated the authority to receive. Provide the mailing address for the delegated reports.

**Employer's Quarterly Wage Report and Unemployment Tax Return, K-CNS 100**  
Name: Palco, Inc.  
Address: PO Box 242930  
City, State, ZIP: Little Rock, AR 72223

**Annual Experience Rating Notice, K-CNS 404, and Annual Notice of Benefit Charges, K-CNS 403**  
Name: Palco, Inc.  
Address: PO Box 242930  
City, State, ZIP: Little Rock, AR 72223

**Last Employer, Base Period and all other Benefit and Appeal Claim Notices**  
Name: Palco, Inc.  
Address: PO Box 242930  
City, State, ZIP: Little Rock, AR 72223

Owner, partner, corporate officer, LLC member/manager signature \_\_\_\_\_ Date (mm/dd/yyyy) \_\_\_\_\_

Email \_\_\_\_\_ Phone \_\_\_\_\_

More information about filing reports as an authorized employer representative is found at [www.KansasEmployer.gov](http://www.KansasEmployer.gov).

UNEMPLOYMENT TAX CONTRIBUTIONS

For more information about this form, [click here](#).



# Kansas Department of Revenue Power of Attorney

This 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 Kansas tax withholding matters.

**KANSAS DEPARTMENT OF REVENUE  
POWER OF ATTORNEY** 800618

**1. TAXPAYER INFORMATION.**  
Include spouse's name if this is for a joint return. If a business, enter both its legal name and its trade or DBA name. Both the person granting and the person being granted the power of attorney must sign and date this form below in Sections 3 and 4.

Taxpayer's Name (if a business include both legal name and DBA name)		Taxpayer's EIN/SSN/P/TIN	
Address	City	State	Zip Code
Area Code & Phone Number			
Foreign Address (if applicable)	City	Province	Country
Zip Code	Email Address		
Spouse's Name	Spouse's Social Security Number		
Address (if different)	City	State	Zip Code
Area Code & Phone Number			
Foreign Address (if applicable)	City	Province	Country
Zip Code	Email Address		

**2. TAXPAYER GRANT OF POWER OF ATTORNEY.**  
I hereby appoint the following attorney, accountant, or other representative as my attorney-in-fact:

Representative's name and title (if member of a firm, enter both the representative's name and firm name)		EIN/SSN/P/TIN	Phone Number
PALCO, INC		05-078399	501.604.9936
Address	City	State	Zip Code
PO BOX 242930	LITTLE ROCK	AR	72223
Foreign Address (if applicable)	City	Province	Country
Zip Code	Email Address		
		fax@palcofirst.com	
		EIN/SSN/P/TIN	Phone Number
Address	City	State	Zip Code
		Fax Number	
Foreign Address (if applicable)	City	Province	Country
Zip Code	Email Address		

To represent me before the Kansas Department of Revenue for the following tax matters:

All Tax Types (if not all list those applicable below)  All Tax Years (if not all list those applicable below)

Type of Tax (Individual Income, Sales, Withholding, etc.)	Tax Year(s) or Period(s)
WITHHOLDING	2018-2025

**AUTHORIZED ACTS.**  
For the tax types and periods listed, the representative(s) are authorized to (check all applicable boxes):

Receive and inspect my confidential tax information.  Sign agreements, consents or other documents on my behalf.  
 Represent me in tax matters before the department.  Perform any act that I can perform with respect to the tax matter listed above.

List any specific additions or deletions to the acts that are otherwise authorized in this power of attorney (see Instructions).

**RETENTION/REVOCAION OF PRIOR POWERS OF ATTORNEY.**  
I hereby revoke all earlier powers of attorney on file with the Kansas Department of Revenue for the same tax matters and periods covered by this document.

Check here if you DO NOT wish to revoke a prior power of attorney. List below representatives you want to retain power of attorney.

Representative's name and title (if member of a firm, enter both the representative's name and firm name)	EIN/SSN/P/TIN
Representative's name and title (if member of a firm, enter both the representative's name and firm name)	EIN/SSN/P/TIN

**PLEASE SIGN PAGE 2**

DO-10 Rev. 1-22

**3. SIGNATURE OF TAXPAYER(S).** If a tax matter concerns a joint return, both husband and wife must sign when joint representation is requested. When a corporate officer, partner, guardian, executor, receiver, administrator, or trustee signs this section on behalf of a taxpayer, the signatory also certifies that the signatory is authorized to execute this form on behalf of the taxpayer.

\_\_\_\_\_  
(Signature) \_\_\_\_\_ (Printed Name) \_\_\_\_\_ (Date)

**4. SIGNATURE OF REPRESENTATIVE(S).**

\_\_\_\_\_  
(Signature) **LARRY PALADINO** \_\_\_\_\_ (Printed Name) \_\_\_\_\_ (Date)

\_\_\_\_\_  
(Signature) \_\_\_\_\_ (Printed Name) \_\_\_\_\_ (Date)

**INSTRUCTIONS FOR POWER OF ATTORNEY AUTHORIZATION**

A power of attorney is a legal document authorizing someone to act as your representative. You, the taxpayer, must complete, sign, and return this form if you wish to grant a power of attorney (POA) to an attorney, accountant, agent, tax return preparer, family member, or anyone else to act on your behalf with the Kansas Department of Revenue (KDOR). You may use this form for any matter affecting any tax administered by the department, including audit and collection matters. This POA will remain in effect until the expiration date, if included under Section 2, or until you revoke it, whichever is earlier. KDOR will accept copies of this form, including fax copies.

**SECTION 1. TAXPAYER INFORMATION.**  
**Individuals.** In the block provided, enter your name, SSN, address, telephone number, and email address in the spaces provided. If this POA is for a joint return and your spouse is designating the same representative or representatives, enter your spouse's name, address (if different from your own), Social Security number, and your spouse's email address.  
**Businesses.** Enter both the legal name and the DBA or trade name, if different. For example, if the business is an individual proprietorship, enter the proprietor's name and the name under which business is transacted. (e.g., Joe Smith dba Joe's Diner). Also enter the EIN (federal employer identification number), telephone number, business address, and email address.  
**Estates.** Enter the name, title, address, and email address of the decedent's executor/personal representative in the taxpayer section. Use the spouse's section to enter the decedent's name, date of death, and SSN.

**SECTION 2. TAXPAYER GRANT OF POWER OF ATTORNEY.**  
**Representative's name.** Complete all the requested information for each representative. If the representative is a member of a firm, enter the firm's name too. If you are designating more than two representatives, please complete another form and attach it to this form. Mark the second form "additional representatives."  
**Type of tax.** If you wish the power of attorney to apply to all periods and all tax types administered by KDOR, please check the boxes for "All tax types" and "All tax periods". If for a specific tax type and/or tax year enter the type of tax and the tax years or reporting periods for each tax type. If the matter relates to estate, inheritance, or succession tax, please enter the date of the decedent's death.  
**Authorized acts.** Check all boxes that apply. Use the additional lines to limit, clarify, or otherwise define the acts authorized by this POA. For example, if you wish to limit the POA to a specific time period or to establish an expiration date, enter that information and the dates (month, day, and year) on these lines.

**Retention/revocation of prior powers of attorney.** Unless otherwise specified, this POA replaces and revokes all previous POAs on file with the department. If there is an existing POA that you do NOT want to revoke, check the box in this section and enter the representative's name and EIN/SSN/P/TIN in the space provided.  
If you wish to revoke an existing POA without naming a new representative, attach a copy of the previously executed POA. On the copy of the previously executed POA, write "REVOKE" across the top of the form, and initial and date it again under your signature or signatures already in Section 3.

**SECTION 3. SIGNATURE OF TAXPAYER(S).**  
You must sign and date the POA. If a joint return is being filed and both husband and wife intend to authorize the same person to represent them, both spouses must sign the POA unless one spouse has authorized the other in writing to sign for both. You must attach a copy of your spouse's written authorization to this POA.

**SECTION 4. SIGNATURE OF REPRESENTATIVE(S).**  
Each representative that you name must sign and date this form.

**TAXPAYER ASSISTANCE**

If you have questions about this form, please visit or call our office.

Taxpayer Assistance Center  
Scott State Office Building  
120 SE 10th St.  
PO Box 3506  
Topeka, KS 66625-3506  
Phone: 785-368-8222

The Department of Revenue office hours are 8 a.m. to 4:45 p.m., Monday through Friday.  
Additional copies of this form are available from our website at [ksrevenue.gov](http://ksrevenue.gov)

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For more information about this form, [click here](#).



# SS-4 Application for Employer Identification Number

The SS-4 form allows Palco to apply for and obtain a Federal Employer Identification Number (FEIN) on behalf of the employer. Palco will obtain a very specific FEIN on behalf of the employer that is classified as a Home Care Service Recipient (HCSR) ID type. This HCSR ID is non-income generating which ensures it will never have an effect on the employers' personal taxes.

This is an external form and has many required fields, via the system. The employer will sign and date as Palco has prefilled the rest. Palco will submit the form to the necessary Federal agency when appropriate.

<b>SS-4</b> Form (Rev. December 2019) Department of the Treasury Internal Revenue Service		<b>Application for Employer Identification Number</b> (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ Go to <a href="http://www.irs.gov/FormSS4">www.irs.gov/FormSS4</a> for instructions and the latest information. ▶ See separate instructions for each line. ▶ Keep a copy for your records.		OMB No. 1545-0003 EIN
1 Legal name of entity (or individual) for whom the EIN is being requested				
2 Trade name of business (if different from name on line 1) <b>Palco, Inc</b>		3 Executor, administrator, trustee, "care of" name <b>Palco, Inc. as 3504 Fiscal Employer Agent</b>		
4a Mailing address (room, apt., suite no. and street, or P.O. box) <b>PO Box 242930</b>		5a Street address (if different) (Don't enter a P.O. box.)		
4b City, state, and ZIP code (if foreign, see instructions) <b>Little Rock, AR 72223</b>		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 <input type="checkbox"/> Yes <input type="checkbox"/> No				
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). <b>Caution:</b> If 8a is "Yes," see the instructions for the correct box to check.				
<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) ▶ <b>Household Employer (HCSR)</b> <input type="checkbox"/> 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)				
<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) ▶ <b>Household Employer (HCSR)</b> <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.		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 \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
Agricultural Household Other				
15 First date wages or annuities were paid (month, day, year). <b>Note:</b> 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.				
<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 checked="" type="checkbox"/> Other (specify) ▶ <b>Household Employer (HCSR)</b> <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <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 <b>Larry Paladino</b>		Designee's telephone number (include area code) <b>(501)604.9936</b>		
Address and ZIP code <b>PO Box 242930, Little Rock, AR 72223</b>		Designee's tax number (include area code) <b>(501) 821.0045</b>		
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 tax number (include area code)		
Signature ▶		Date ▶		
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 16055N Form <b>SS-4</b> (Rev. 12-2019)				

For more information about this form, [click here](#).





# 2678 Employer/Payer Appointment Agent

The 2678 form appoints Palco as your Fiscal Vendor Agent to file federal payroll tax reports on your behalf. This is only for the purpose of the HCSR ID number that was secured and only relevant for the self-directed services being provided.

This is an external form and has many required fields, via the system. The employer will sign and date as Palco has prefilled the rest. Palco will submit the form to the necessary Federal agency when appropriate.

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/country 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/ payers/payments	For SOME employees/ payers/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** [ ]  
**Date** [ ] / [ ] / [ ] **Print your title here** HCSR Household Employer  
**Best daytime phone** 501-604-9936

**Now give this form to the agent to complete.**

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. IRS.gov/form2678 Cat. No. 18770D Form 2678 (Rev. 8-2014)

For more information about this form, [click here](#).



# 8821 / 8821-B Tax Information Authorization

The 8821 form allows Palco to obtain communications regarding your HCSR FEIN and program specific tax accounts of behalf of the employer. Additionally, the 8821-B allows Palco to update the address for where communications should be sent if a previous FMS vendor was ever utilized.

This is an external form and has many required fields, via the system. The employer will sign and date as Palco has pre-filled the rest. Palco will submit the form to the necessary Federal agency when appropriate.

**Form 8821** Tax Information Authorization  
 (Rev. January 2021)  
 Department of the Treasury  
 Internal Revenue Service

OMB No. 1545-1105  
**For IRS Use Only**  
 Received By: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 Function: \_\_\_\_\_  
 Date: \_\_\_\_\_

► 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. See instructions.

**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 24293B Little Rock, AR 72223	CAF No. 5005-46467R PTIN 9900142099 Telephone No. (501) 604.9936 Fax No. (501) 604.9936
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. 4959(a) Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Employment	55-4, 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 \_\_\_\_\_ Household Employer (HCSR)  
 Title (if applicable) \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11596P Form 8821 (Rev. 01-2021)

For more information about this form, [click here](#).



# Frequently Asked Questions

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## 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.

## When can my worker begin providing services?

Palco will notify you (the employer) and your worker 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 Council of Aging or the Elderly Services Program.

## Can a worker provide services to multiple clients?

Yes. However, a worker must abide by all program rules, especially those regarding overlapping claims for payment of services. Workers may be employed by as many clients (employers) as he or she would like. Each time he or she begins working for a new client, a new worker packet must be completed, just like getting any new job. This is the worker's responsibility.

## What happens if my worker stops providing services?

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

## I want to designate someone else to manage my worker. How do I do that?

You are permitted to designate someone else to manage your work – this is called an Employer of Record. To do this, you must complete a Designation of Surrogate Employer form. Be sure to include the date of the change at the top of the form.

## How does an Employer of Record change impact my worker?

When you make a change to your Employer of Record, your worker must re-complete some new hire forms, such as the I-9. Palco will notify you of the requirements.



### 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 workers about that worker's particular account. Surrogate employers designated as the Employer of Record may receive all information about the worker's accounts and information about the client necessary to carry out employer roles. Participants/Clients have unlimited access to information held by Palco on their account. Participants/Clients may also appoint an authorized user by completing an Authorized User Designation form. An Authorized user is someone who is not the Employer of Record, but has permission to correspond with Palco on the employer's behalf.

### How are timesheets submitted?

Timesheets can be submitted online via our portal, by fax, by mail or email. When using the online portal, submit all time properly. Both the employer and the worker must approve all time before it can be processed for payment by Palco. Additional instructions can be found in our Online Registration Packet. When submitting a paper timesheet, follow all instructions to reduce submission errors. A properly submitted timesheet must be received before the deadline to ensure a worker's pay is not delayed.

### When does a worker submit timesheets?

A payroll schedule shows the deadlines for submitting timesheets and scheduled paydays. The payroll schedule for specific programs can also be found at [www.palcofirst.com](http://www.palcofirst.com) under your program specific page.

### How will I know a timesheet was received and approved?

The online portal will display approval messages in real time. For other methods of submission, contact Palco Customer Support 48 hours after submission to allow time for processing.

### What if a worker doesn't receive the funds on the scheduled payday?

For direct deposited payments, workers should allow sufficient time for the pay to deposit into the account. We recommend allowing 24 hours after payday for the deposit.



### Will the worker receive a W-2 at year-end?

W-2s are available January 31. If receiving the W-2 by mail, workers should allow one week for delivery. All workers receive a W-2. Workers who earn less than the annual domestic service threshold, per IRS Pub. 15 (Circular E), will also receive a refund of over collected FICA. As an employer, you should encourage your worker to make sure the correct address and direct deposit information is current with Palco prior to January 31 of each year, even if the worker is no longer providing services for you.

### How do I change my information with Palco?

The fastest and easiest method is to log into your account and change your information. Otherwise, you must complete the appropriate form and mail or fax it to Palco. All forms are found at [palcofirst.com](http://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 degree or marriage license. For any other changes, contact Palco customer support.

### How can Palco be contacted?

Palco Customer Support representatives are available Monday through Friday, 8:00 am to 5:00 pm EST, except state holidays. You may reach us by phone at 501.604.9936 or toll free at 1.866.710.0456. You can also email us at [customersupport@palcofirst.com](mailto:customersupport@palcofirst.com). Palco has a range of translator and interpreter services at your request.