

WV Personal Options Employer Transition Enrollment Packet

Thank you for choosing Palco to direct your care. This packet contains all the forms you need to enroll as an employer in self-direction and begin paying your worker. Please make sure to follow all directions in this packet.

You must complete and return:

- | | |
|--|--|
| <input type="checkbox"/> Employer Intake Form | <input type="checkbox"/> WV ARI-001 Form |
| <input type="checkbox"/> Employer Authorization Agreement | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> WV Authorization of Power of Attorney WV-2848 | <input type="checkbox"/> IRS Form 8822-B |

Failure to return these forms will delay enrollment. We encourage you to use the checklist above as a final review before you return the forms to Palco. The other documents, including information on how to complete forms, the payment schedule, Palco's Notice of Privacy Practices, F.A.Q. and similar instructional forms, are for informational purposes only and do not need to be returned to Palco. Send completed paper forms by fax, email, or mail to Palco at the address below.

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

Visit our website to download an intake form OR contact customer support to get connected to an enrollment specialist. You must complete a consent form before receiving an email with your login instructions. Follow the instructions in that email to complete your enrollment.

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

We look forward to serving you!

Sincerely,
The Palco Team



PALCO BI-WEEKLY PAYMENT SCHEDULE - 2024

WV Personal Options – Aged/Disabled Waiver Programs

Service Period		Timesheets Due to Palco By 5 PM	Payment Date
MONDAY	SUNDAY	TUESDAY	FRIDAY
Start Date	End Date	Deadline	Paid On
March 11, 2024	March 24, 2024	March 26, 2024	April 5, 2024
March 25, 2024	April 7, 2024	April 9, 2024	April 19, 2024
April 8, 2024	April 21, 2024	April 23, 2024	May 3, 2024
April 22, 2024	May 5, 2024	May 7, 2024	May 17, 2024
May 6, 2024	May 19, 2024	May 21, 2024	May 31, 2024
May 20, 2024	June 2, 2024	June 4, 2024	June 14, 2024
June 3, 2024	June 16, 2024	June 18, 2024	June 28, 2024
June 17, 2024	June 30, 2024	July 2, 2024	July 12, 2024
July 1, 2024	July 14, 2024	July 16, 2024	July 26, 2024
July 15, 2024	July 28, 2024	July 30, 2024	August 9, 2024
July 29, 2024	August 11, 2024	August 13, 2024	August 23, 2024
August 12, 2024	August 25, 2024	August 27, 2024	September 6, 2024
August 26, 2024	September 8, 2024	September 10, 2024	September 20, 2024
September 9, 2024	September 22, 2024	September 24, 2024	October 4, 2024
September 23, 2024	October 6, 2024	October 8, 2024	October 18, 2024
October 7, 2024	October 20, 2024	October 22, 2024	November 1, 2024
October 21, 2024	November 3, 2024	November 5, 2024	November 15, 2024
November 4, 2024	November 17, 2024	November 19, 2024	November 29, 2024
November 18, 2024	December 1, 2024	December 3, 2024	December 13, 2024
December 2, 2024	December 15, 2024	December 17, 2024	December 27, 2024
December 16, 2024	December 29, 2024	December 31, 2024	January 10, 2025
December 30, 2024	January 12, 2025	January 14, 2025	January 24, 2025

Late time submissions and mistakes may result in late payment!

2024 Bank & Palco Office Closures

New Year's Day - Monday, January 1*
 Martin Luther King, Jr. Day - Monday, January 15
 President's Day - Monday, February 19
 Memorial Day - Monday, May 27*
 Juneteenth Day – Wednesday, June 19
 Independence Day - Thursday, July 4*

Labor Day - Monday, September 2*
 Columbus Day - Monday, October 14
 Veterans Day - Monday, November 11
 Thanksgiving - Thursday-Friday, November 28-29*
 Christmas - Tuesday-Wednesday, December 24-25*

* Palco Office Closures



PALCO BI-WEEKLY PAYMENT SCHEDULE - 2024

WV Personal Options – IDD and TBI Waiver Programs

Service Period		Timesheets Due to Palco By 5 PM	Payment Date
MONDAY	SUNDAY	TUESDAY	FRIDAY
Start Date	End Date	Deadline	Paid On
March 18, 2024	March 31, 2024	April 2, 2024	April 12, 2024
April 1, 2024	April 14, 2024	April 16, 2024	April 26, 2024
April 15, 2024	April 28, 2024	April 30, 2024	May 10, 2024
April 29, 2024	May 12, 2024	May 14, 2024	May 24, 2024
May 13, 2024	May 26, 2024	May 28, 2024	June 7, 2024
May 27, 2024	June 9, 2024	June 11, 2024	June 21, 2024
June 10, 2024	June 23, 2024	June 25, 2024	July 5, 2024
June 24, 2024	July 7, 2024	July 9, 2024	July 19, 2024
July 8, 2024	July 21, 2024	July 23, 2024	August 2, 2024
July 22, 2024	August 4, 2024	August 6, 2024	August 16, 2024
August 5, 2024	August 18, 2024	August 20, 2024	August 30, 2024
August 19, 2024	September 1, 2024	September 3, 2024	September 13, 2024
September 2, 2024	September 15, 2024	September 17, 2024	September 27, 2024
September 16, 2024	September 29, 2024	October 1, 2024	October 11, 2024
September 30, 2024	October 13, 2024	October 15, 2024	October 25, 2024
October 14, 2024	October 27, 2024	October 29, 2024	November 8, 2024
October 28, 2024	November 10, 2024	November 12, 2024	November 22, 2024
November 11, 2024	November 24, 2024	November 26, 2024	December 6, 2024
November 25, 2024	December 8, 2024	December 10, 2024	December 20, 2024
December 9, 2024	December 22, 2024	December 24, 2024	January 3, 2025
December 23, 2024	January 5, 2025	January 7, 2025	January 17, 2025
January 6, 2025	January 19, 2025	January 21, 2025	January 31, 2025

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 Christmas - Tuesday-Wednesday, December 24-25*

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WV Employer Intake

PARTICIPANT INFORMATION		
Full Name	ID / Last 4 of SSN	Program: <input type="checkbox"/> ADW <input type="checkbox"/> TBW <input type="checkbox"/> IDWW <input type="checkbox"/> MFP-TMH

The employer of record must recruit, hire, train, supervise and terminate workers who provide support to the participant. This includes overseeing worker 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.

EMPLOYER INFORMATION			
First Name	Middle Name	Last Name	
Social Security Number	Email	Date of Birth (mm/dd/yyyy)	
Relationship to Participant <input type="checkbox"/> Parent <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Legal Guardian <input type="checkbox"/> Power of Attorney <input type="checkbox"/> Other Non-relative <input type="checkbox"/> Other: _____			Gender <input type="checkbox"/> Male <input type="checkbox"/> Female
Physical Address (Street Address, Including Apt. #)			
City	State	Zip	County
Mailing Address (Street Address, Including Apt. #) – <i>if different than the physical address</i>			
City	State	Zip	County
Phone1	Phone2	Preferred Method of Communication <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> 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 consents to complete enrollment electronically and has provided an email address and Social Security Number that belongs to him and her. The employer 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 online 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

**Please return this form to Palco
via email: enrollment@palcofirst.com
or via fax to 1.877.859.8757.**



Employer Authorization Agreement

As the employer of record, I understand that I have certain responsibilities, such as filing and paying employment taxes for my workers and other employment-related responsibilities falling under Internal Revenue Service (IRS) guidance, Department of Labor (DOL), and agency/programmatic guidelines and regulations. Palco, Inc. will act as my agent in a limited scope and on my behalf for only the tasks related to this program and as listed below, notwithstanding approval by the IRS or other state agencies.

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

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

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

Date

West Virginia State Tax Department Authorization of Power of Attorney

Authorization giving the person you name on this form specified powers to act on your behalf in interacting or communicating with the West Virginia State Tax Department
Type or print the information you provide on this form. **Incomplete, faxed, or photocopied forms will be REJECTED.**

1 PRINCIPAL INFORMATION The business or individual granting the power of attorney			
Print Name of Individual or Business		SSN, FEIN, or Tax ID #	Phone #
Print Name of Spouse or Corporate Officer and Title		SSN, FEIN, or Tax ID #	Phone #
Address	City	State	Zip
2 AGENT INFORMATION The individual(s) receiving the power of attorney			
PALCO, INC			501.604.9936
Print Name of Agent	SSN, Bar #, or CAF #	Phone #	
PO BOX 242930	LITTLE ROCK	AR	72223
Address	City	State	Zip
3 EXPIRATION <i>The powers granted by this authorization are valid until...</i>			
<input checked="" type="checkbox"/> Revoked.		<input type="checkbox"/> <i>Liability for delinquent tax or taxes listed below is satisfied.</i>	
<input type="checkbox"/> (Month/Day/Year) _____		<input type="checkbox"/> <i>Other (explain)</i> _____	
4 AUTHORIZATION			
4A DESCRIPTION OF MATTER Description of the limits of the authorization			
Type Of Tax Account # (if known) (Personal Income, Estate, etc.)		Month, Quarter, Or Year Of Return (Date of Death if Estate Taxes)	
_____		_____	
_____		_____	
_____		_____	
4B ACTS AUTHORIZED Check ONE of the Following:			
<input checked="" type="checkbox"/> Full Authority <i>I hereby give the agent named above authorization to act on my behalf in interacting or communicating with the WV State Tax Department; to receive confidential information concerning me; to extend the period during which I am liable for assessment/payment of the above listed taxes; to sign and return forms; to make and sign agreements settling matters in dispute; to assign this Power of Attorney to another person approved by me in writing; and to receive (but not to endorse and cash) any checks issued by the WV Tax Department.</i>			
<input type="checkbox"/> Restrictions <i>I hereby give the agent named above authorization to act for me in dealing with the WV State Tax Department with the following restrictions:</i>			

_____		_____	
Signature of Principal (Signature of Corporate Officer if for a business)		Signature of Spouse (if any returns listed above are joint returns)	
Date		Date	
5 WITNESS or NOTARY Check and complete ONLY ONE of the following.			
If the power of attorney is granted to a person other than an attorney or certified public accountant, the taxpayer(s) signature must be witnessed or notarized.			
<input type="checkbox"/> Witness The person(s) signing as/for the taxpayer(s) is/are known to and signed in their presence of the two disinterested witnesses who have signed below:		<input type="checkbox"/> Notary The person signing as/for the taxpayer(s) appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed:	
_____		_____	
Signature of Witness Date		Signature of Notary Date	
_____		_____	
Telephone #		NOTARY SEAL	
_____		_____	
Signature of Witness Date		_____	
_____		_____	
Telephone #		_____	
TAX OFFICE USE ONLY: REJECTED <input type="checkbox"/> ATTACHED <input type="checkbox"/> NOTED <input type="checkbox"/>			

Authorization to Release Information

Name of Taxpayer _____ Date _____

Address _____ Daytime Telephone _____

City _____ State _____ Zip Code _____

West Virginia Identification, SSN, FEIN, or Other _____

The above named taxpayer does hereby waive the confidentiality provisions of West Virginia Code §11-10-5d and/or §11-1A-23 to the following extent:

1. Persons to whom information may be released:

Name PALCO, INC Capacity _____
Address PO BOX 242930 Daytime Telephone 501.604.9936
City, LITTLE ROCK State AR Zip Code 72223

2. Effective period of this waiver

- Authorization terminates _____
month day year
- Until my liability for the delinquent tax or taxes checked in paragraph 3, below, is satisfied.
- Other (explain) Until Revoked

3. Taxes and/or credits to which this waiver applies:

	WV Code		WV Code
<input type="checkbox"/> Beer Barrel Tax	11-16	<input type="checkbox"/> Minimum Severance Tax on Coal	11-12B
<input type="checkbox"/> Business and Occupation Tax	11-13	<input type="checkbox"/> Motor Carrier Road Tax	11-14A
<input type="checkbox"/> Business Franchise Tax	11-23	<input type="checkbox"/> Personal Income Tax	11-21
<input type="checkbox"/> Business Registration Tax	11-12	<input type="checkbox"/> Property Taxes	
<input type="checkbox"/> Charitable Raffle Boards & Games	47-23	<input type="checkbox"/> Severance Tax	11-13A
<input type="checkbox"/> Consumer Sales and Service Tax	11-15	<input type="checkbox"/> Solid Waste Fee	20-5F
<input type="checkbox"/> Corporate License Tax	11-12C	<input type="checkbox"/> Soft Drink Tax	11-19
<input type="checkbox"/> Corporate Net Income Tax	11-24	<input type="checkbox"/> Strategic Research and Development Tax Credit	11-13R
<input type="checkbox"/> Economic Opportunity Tax Credit	11-13Q	<input type="checkbox"/> Telecommunications Tax	11-13B
<input checked="" type="checkbox"/> Employers Withholding Tax	11-10	<input type="checkbox"/> Tobacco Products Excise Tax	11-17
<input type="checkbox"/> Estate Tax	11-11	<input type="checkbox"/> Use Tax	11-15A
<input type="checkbox"/> Gasoline & Special Fuel Excise Tax	11-14	<input type="checkbox"/> Wine Liter Tax	60-8
<input type="checkbox"/> Health Care Provider Taxes	11-27	<input type="checkbox"/> All of the above applicable to the taxpayer	
<input type="checkbox"/> IFTA	11-14B	<input type="checkbox"/> Other Taxes (as listed below)	
<input type="checkbox"/> Manufacturing Investment Tax Credit	11-13S		

4. Information to be released (describe specifically):

5. Reason(s) why information is to be released:

This waiver will be effective only to the extent explained above and any other release of information is not permitted without additional authorization. Additionally, information will be released only to the extent the Tax Commissioner believes disclosure is necessary to comply with this Authorization to disclose information, and will not be disclosed to the extent the Tax Commissioner determines that disclosure would seriously impair administration of this State's tax laws.

This authorization must be signed by the taxpayer, or taxpayer's authorized representative, and the signature of the person signing the authorization must be notarized. Documentation of fiduciary relationships (e.g. Guardianship, POA, Trustee, Executrix) must be attached. Please note that original signatures are required. Faxed, photocopied or stamped signatures are unacceptable.

Authorization is for:

- release of personal income tax return(s); if jointly filed personal income tax return is requested, the authorization must be signed by either the husband or the wife.
- release of a return filed by a business that is a sole proprietorship, the authorization must be signed by the owner of the business or by an employee of the business, or other person, who is authorized to sign the authorization.
- a corporation, the authorization must be signed by its president, vice president, treasurer, assistant treasurer, chief accounting officer or other person duly authorized to sign the authorization.
- release of a return filed by a partnership, as defined for federal income tax purposes, the authorization must be signed by the managing partner, or tax matters partner, or any other partner or employee of the partnership authorized to sign the authorization.
- release of a return filed by a limited liability company, the authorization must be signed by the managing member, tax matters member, or any other member or employee of the limited liability company authorized to sign the authorization.
- a return filed by an estate or trust, the authorization must be signed by the executor or executrix of the estate, or the trustee of the trust.
- for information other than a tax return, the authorization must be signed by a person who could authorize release of taxpayer's tax return.

Print Name

Signature

Capacity

Date

State of _____

County of _____, to-wit,

This day appeared before me, the undersigned notary public, _____ who
acknowledge under oath the signature above. Print Taxpayer's Name

Notary Public

Date

My commission expires _____

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. ➔

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