

Michigan Program

Employer 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"/> Participant Referral & Intake | <input type="checkbox"/> MI UIA 1488 |
| <input type="checkbox"/> Employer Responsibilities & Attestation | <input type="checkbox"/> IRS Form SS4 |
| <input type="checkbox"/> Employer Authorization Agreement | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> MI Form 151 – Power of Attorney | <input type="checkbox"/> IRS Form 8821 |
| <input type="checkbox"/> MI Form 3683 | |

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
Little Rock, AR 72223

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

Frequently Asked Questions

Palco serves individuals who participate in the self-directed model by providing various financial, customer support, and informational services. Below are frequently asked questions to help you understand our processes, your requirements, and how to receive assistance.

How do I complete forms if I am unable to sign?

We encourage you to enroll online, as there are plenty of accessible options on our website. However, if you are unable to use our online system, you may either sign with an X or a mark, then have a witness legibly sign the document on the line above the 'witnessed by'.

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. Or, if you would prefer, our staff can provide in-person assistance with completing forms.

When can the worker begin providing services?

Palco will notify the employer and the 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 the program.

Are there limitations on when services can be provided?

All services are expected to be delivered when the participant is awake and face-to-face.

Can a worker provide services to multiple participants?

Two services cannot be provided at the same time. It is important to coordinate with other service providers regarding your start and stop times to prevent overlapping claims and ensure services can be paid.

What happens if a worker wants to work for another employer?

Workers may be employed by as many employers as he or she would like. Each time he or she begins working for a new employer, a new worker packet must be completed, just like getting any new job. However, some requirements may be waived depending on the circumstances, such as providing a copy of Social Security cards or documentation related to receiving direct deposit. Generally, background checks can also transfer, but be sure to check with your program rules to make sure you understand all the requirements.

What happens if a worker stops providing services?

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

How does a participant change an employer of record?

A Designation of Surrogate Employer form must be completed. Be sure to include the date of the change at the top of the form.

How does an employer of record change impact existing workers?

Workers must re-complete some new hire forms, such as the I-9. Palco will notify you of the requirements. Be sure to complete any required forms so that your pay is not impacted.

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 may receive all information about the worker's accounts and information about the participant necessary to carry out employer roles. Participants have unlimited information on their account. Participants may appoint an authorized user by completing an Authorized User Designation form.

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?

The employer is provided with a payroll schedule that shows the deadlines for submitting timesheets and scheduled payday. The payroll schedule for specific programs can also be found at palcofirst.com.

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, please allow sufficient time for the pay to deposit into your 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, please 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. The employer should encourage their workers to make sure that the correct address and direct deposit information is current with Palco prior to this date, even if the worker is no longer working. .0

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. 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 decree or marriage license. For withholding changes, complete an IRS W-4, or Payroll Information Worksheet. To change payment information, complete a Direct Deposit Authorization. For any other changes, contact Palco customer support.

How can Palco be contacted?

Palco Customer Support representatives are available Monday through Friday, 8:00 a.m. to 5:00 p.m. CST, except state holidays. You may reach us by phone at 501.604.9936 or toll free at 1.866.710.0456, email to INFO@palcofirst.com, fax to 501.821.0045 or mail to P.O. Box 242930, Little Rock, AR 72223. Palco has a range of translator and interpreter services at your request.

Notice of Privacy Practices

Palco may receive and create records concerning your medical and individually identifiable information ("PHI") and is required to maintain the privacy and security of your PHI. Please read this notice carefully. If you have questions or concerns, contact the Palco Privacy Officer at privacy@palcofirst.com. Palco will only use and disclose your information as allowed by law and as described below:

- **Help manage the health care treatment you receive.** We may disclose your information to provide treatment and administer services, including performing assessments, issuing workers' compensation and administering similar programs, and recommending services in some situations. We may disclose information to others who implement your health services. We may correspond with you and/or your designated representative (e.g., surrogate employer or authorized user). All emailed correspondence from Palco is encrypted and secure. By emailing Palco with your personal email account, you accept the risk that your correspondence may not be encrypted, nor secure.
- **Run our business, including payment for and administration of your health services.** We may use and disclose your information to receive and issue payment on your behalf and bill Medicaid, Medicare, Managed Care Organizations, the Veterans Administration, or other bodies, as required by your program.
- **Comply with federal and state law, including investigations by the United States Department of Health and Human Services (U.S. DHHS) and law enforcement.** Palco is required by law to comply with investigations by regulatory bodies and issues involving national security. Palco may be required to disclose your information to coroners and other officials at your death.
- **Respond to legal actions and health oversight, such as lawsuits or quality assurance reviews.** Palco may be required to respond to requests, including discovery, subpoenas, audits, and other legal or regulatory matters.

You have the right to:

- **Authorize the use and disclosure of your PHI for reasons not authorized by federal or state law.** Palco will seek your approval to disclose PHI for reasons not required at law, and you may reject disclosure.
- **Receive this notice of privacy practices.** You can request a copy of this notice or view the posting at palcofirst.com, in enrollment packets, and in program manuals, as applicable. Palco can change the terms of this notice at any time. Changes will apply to all of your medical records. Direct complaints to the Privacy Officer or the U.S. DHHS.
- **Review and receive copies of your records and a list of disclosures.** Requests must be on a Request for Sensitive Records. We will provide you with a copy or summary within 10 days of receiving your request. We may charge a reasonable, cost-based fee for collection of the records, including postage and labor. Palco may reject some requests if required by law.
- **Request amendments to your records.** Requests must be on a Request to Amend Sensitive Information. We will provide you with a copy or summary or a rejection within 15 days of receiving your request.
- **Request information in an alternate format or restrict access on your records.** Requests must be in writing on a Request for Additional Privacy. We will provide you with a copy or summary within 15 days of receiving your request. We may reject or terminate the request in certain limited cases and will notify you of rejections and terminations.
- **Be notified in case of a breach of your sensitive information.** You will be notified within 60 days by the Privacy Officer.
- **Choose someone to act on your behalf with regard to your records.** You must complete the appropriate forms and information to designate Authorized Users in order for those individuals to communicate with Palco on your behalf.



PALCO SEMI-MONTHLY PAYMENT SCHEDULE - 2024

Michigan Program

Service Period		Timesheets Due to Palco By 5:00 PM	Payment Date
Start Date	End Date	Deadline	Paid On
April 1, 2024	April 15, 2024	April 16, 2024	April 25, 2024
April 16, 2024	April 30, 2024	May 1, 2024	May 10, 2024
May 1, 2024	May 15, 2024	May 16, 2024	May 28, 2024
May 16, 2024	May 31, 2024	June 1, 2024	June 10, 2024
June 1, 2024	June 15, 2024	June 6, 2024	June 25, 2024
June 16, 2024	June 30, 2024	July 1, 2024	July 10, 2024
July 1, 2024	July 15, 2024	July 16, 2024	July 25, 2024
July 16, 2024	July 31, 2024	August 1, 2024	August 12, 2024
August 1, 2024	August 15, 2024	August 16, 2024	August 26, 2024
August 16, 2024	August 31, 2024	September 1, 2024	September 10, 2024
September 1, 2024	September 15, 2024	September 16, 2024	September 25, 2024
September 16, 2024	September 30, 2024	October 1, 2024	October 10, 2024
October 1, 2024	October 15, 2024	October 16, 2024	October 25, 2024
October 16, 2024	October 31, 2024	November 1, 2024	November 11, 2024
November 1, 2024	November 15, 2024	November 16, 2024	November 25, 2024
November 16, 2024	November 30, 2024	December 1, 2024	December 10, 2024
December 1, 2024	December 15, 2024	December 16, 2024	December 26, 2024
December 16, 2024	December 31, 2024	January 1, 2025	January 10, 2025

Late time submissions and mistakes may result in late payment!

2024 Bank & Palco Office Holidays

- | | |
|--|---|
| <p>New Year's Day - Monday, January 1*</p> <p>Martin Luther King, Jr. Day - Monday, January 15</p> <p>President's Day - Monday, February 19</p> <p>Memorial Day - Monday, May 27*</p> <p>Juneteenth Day – Wednesday, June 19</p> <p>Independence Day - Thursday, July 4*</p> | <p>Labor Day - Monday, September 2*</p> <p>Columbus Day - Monday, October 14</p> <p>Veterans Day - Monday, November 11</p> <p>Thanksgiving - Thursday-Friday, November 28-29*</p> <p>Christmas - Tuesday-Wednesday, December 24-25*</p> |
|--|---|

* Palco Office Closures

MI Employer Intake

PARTICIPANT INFORMATION		
Full Name	ID / Last 4 of SSN	Program:

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 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.

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 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

Authorized Representative Declaration (Power of Attorney)

Detailed instructions on page 2.

NOTE: All information designated as "required" must be supplied for this authorization to be effective. Use Part 2 to revoke previous authorizations in total or in part. To add a new representative Part 3 must be completed along with at least one box from Parts 4 or 5.

PART 1: TAXPAYER OR DEBTOR INFORMATION			
Taxpayer's Name (Required) If a business, include any DBA, trade or assumed name. If filing joint return, include spouse's name.	FEIN, ME or TR Number (Required for business taxes)		
Taxpayer or Business Address (Required)	Taxpayer's Social Security Number (Required if no FEIN, ME, or TR Number listed)	Spouse's Social Security Number	
Taxpayer's E-mail Address	Daytime Telephone Number	Fax Number	
PART 2: REVOKE PREVIOUS AUTHORIZATION			
To revoke the authority of your current representative, check the applicable box in this section.			
<input type="checkbox"/> 1. I revoke all prior authorizations. I will represent myself.			
<input type="checkbox"/> 2. I revoke prior authorizations in the matter(s) listed here:	Tax Type(s), Debt Type, or Fee	Tax Year(s)/Period(s)	
<input type="checkbox"/> 3. I revoke prior authorizations directing Treasury to send copies to my representative for dispute(s) listed here:	Tax Type(s)	Tax Year(s)/Period(s)	
PART 3: REPRESENTATIVE APPOINTMENT			
Your representative may be an entity or an individual. If you designate an entity you must also provide an individual as a contact. If no start date is indicated the authorization is effective as of the date this form is signed. If no expiration date is indicated the authorization is effective until revoked.			
Authorized Representative's Name (Required)	Contact Name (Required if an entity is named)		
Authorized Representative's Address (Required)	Telephone Number (Required)	Fax Number	
	Authorization Start Date (mm/dd/yyyy)	Authorization Expiration Date (mm/dd/yyyy)	
	Authorized Representative's E-mail Address		
PART 4: TYPE OF AUTHORITY			
If you check a box, you authorize your representative to act in that capacity.			
<input type="checkbox"/> 1. Receive and inspect oral or written confidential information (upon request only). (To have your representative receive copies of all future letters and notices involving a tax dispute [other than City Income tax], you must complete Part 5.)			
<input type="checkbox"/> 2. Make oral or written presentation of fact or argument.	You may restrict authority in boxes 1-4 to a specific matter. (Not required.)		
<input type="checkbox"/> 3. Sign returns.	Tax Type(s), Debt Type or Fee	Year(s)/Period(s)	
<input type="checkbox"/> 4. Enter into agreements.			
PART 5: REQUEST COPIES OF LETTERS AND NOTICES REGARDING A TAX DISPUTE (other than City Income Tax)			
<input type="checkbox"/> By checking this box, you are directing Treasury to send a copy of all future notices and letters involving a particular tax dispute to your representative named in Part 3 under section 8 of the Revenue Act (MCL 205.8). Enter the tax (income tax, sales tax, use tax, etc.) and year(s) or period(s) in the fields at right. (Tax and year(s) or period(s) are both required if this box is checked.)	Tax Type	Tax Year/Period	
	Tax Type	Tax Year/Period	
	Tax Type	Tax Year/Period	
PART 6: TAXPAYER OR DEBTOR AUTHORIZATION			
<i>By signing this form, I authorize Treasury to communicate with my representative consistent with the authority granted.</i>			
Signature (Required)	Print Name (Required)	Title (Required if a business)	Date (Required)
Spouse's Signature	Print Name	Title	Date (Required if spouse signs)
TREASURY USE ONLY			
<input type="checkbox"/> Accepted <input type="checkbox"/> Rejected		Division Name	Reviewer Initials

Purpose

Use the *Authorized Representative Declaration (Power of Attorney)* (Form 151) to authorize the Michigan Department of Treasury (Treasury) to communicate with a named individual or entity acting on your behalf. This form may also be used to revoke your representative's authority or to designate a representative to receive letters and notices regarding a particular tax dispute. **All businesses** may complete an Authorized Representative form via Michigan Treasury Online at mto.treasury.michigan.gov.

Required information. If a box includes the word "Required," you must provide the information. If a box does not contain the required information, the form is invalid and you will be notified by letter.

PART 2: Revoking the authority of a representative. If you want to revoke all prior authorizations, including requests to send copies of letters and notices of tax dispute(s) to your representative and will be representing yourself, check box 1. If you want to revoke your representative's current authority in whole or in part for a specific tax matter, check box 2 and enter the appropriate Tax Type(s), Debt Type, or Fee as well as the Tax Year(s)/Period(s) in the boxes to the right within Part 2. If you want to revoke a previous request to send copies of letters and notices of tax dispute(s) to your representative, check box 3 and enter the appropriate Tax Type(s) and Tax Year(s)/Period(s) in the boxes to the right within Part 2. After you revoke your representative's authority, you may represent yourself, or you may appoint a new representative by completing Part 3, Part 4 and/or Part 5.

PART 3: Appointing an entity as your representative. If you appoint an entity as your representative, then any individual within that entity is authorized to act on your behalf. For example, if you appoint the XYZ Law Firm as your representative, any attorney or paralegal from that firm is authorized to act on your behalf. The "Contact Name" is only to ensure that information sent to the entity is directed to the individual overseeing your representation. The contact name is NOT your sole authorized representative. To appoint an entity, write the name of the entity in the Name box and the address of the entity in the Address box. For example:

Authorized Representative's Name (Required)
XYZ Law Firm
Authorized Representative's Address (Required)
1234 Street City, State, ZIP Code

Appointing an individual as your representative. If you appoint a specific individual as your representative, then only that individual is authorized to act on your behalf. Treasury will only discuss with or disclose information to that individual. For example, if a specific attorney at the XYZ Law Firm is named as your representative, Treasury will not discuss with or disclose information to any other attorney or paralegal at the same firm. If you appoint an individual as your representative, do not fill out Contact Name; your representative is the contact. To appoint an individual, write the name of the individual in the Name box and the address of the individual in the Address box. For example:

Authorized Representative's Name (Required)
John Smith
Authorized Representative's Address (Required)
1234 Street City, State, ZIP Code

PART 4: Type of authority: General or limited. You may grant your representative general or limited authority to act on your behalf. The actions that your representative may take will depend on the boxes that you check in Part 4. Confidential information (box 1) will only be provided upon request; Treasury will not automatically send confidential information to your representative. Granting your representative authority does not give the representative the right to receive future copies of letters and notices unless Part 5 is also completed. If you want to further restrict the authority of a representative to a specific matter, you must enter the Tax Type(s), Debt Type or Fee as well as the Tax Year(s)/Period(s) in the boxes to the right within Part 4.

PART 5: Requesting copies of letters and notices with respect to a tax dispute.

NOTE: This part does not apply to City Income Tax.

If you complete Part 5, you must identify on the line in Part 5 one or more tax matters that is in dispute. The dispute(s) may cover more than one tax period or year. You must identify one or more specific taxes and periods; "all taxes" and "all periods" is unacceptable and will be rejected. Part 5 does not give a representative authority to act on your behalf. You must give your representative authority to act on your behalf by checking one or more boxes in Part 4 if you want your representative to do more than just receive future notices and letters. Only one representative can be authorized to receive future letters and notices regarding a specific tax dispute under Part 5. Treasury will only send future letters and notices to the person identified on the most recent form. If you appoint an entity as your representative, future letters and notices will be sent to the attention of the first "Contact Name."

Signing a child's POA: If a Form 151 is prepared for a child who is too young to sign it, a parent or guardian should sign the child's name, then add "by (your name) parent (or guardian) for minor child."

Deceased taxpayer. Do not use this form for a deceased taxpayer. File a Claim for Refund Due a Deceased Taxpayer (MI-1310) with a death certificate and/or a letter of authority (issued by the probate court) for a personal representative.

MAILING OR FAXING INSTRUCTIONS

Individual taxpayers:

Michigan Department of Treasury
Customer Contact Center
Individual Correspondence Section
PO Box 30058
Lansing MI 48909
Fax: 517-636-4488

When Treasury Collection Services Bureau asks for this form and any attachments:

Michigan Department of Treasury — Coll
PO Box 30149
Lansing MI 48909
Fax: 517-272-5562

When a Treasury field office representative asks for this form, send it as directed by that office.

For all others:

Electronically submit through [Michigan Treasury Online \(MTO\)](http://MichiganTreasuryOnline(MTO))
Email a PDF copy to Treas-Registration-151@michigan.gov

Or mail to:

Michigan Department of Treasury
Customer Contact Center
Registration Section
PO Box 30778
Lansing MI 48909

Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Businesses

Issued under authority of the Revenue Act, P.A. 122 of 1941, as amended. Filing is voluntary.

Complete this form if you wish to appoint someone to represent your business to the State of Michigan for withholding tax matters.

Taxpayer Name		Account No./Federal Employer ID No. (FEIN)
Address (Street or RR#)		
City, State, ZIP Code		
Contact Person		Telephone Number
Payroll Service Name		
Address (Street or RR#)		
City, State, ZIP Code		
Contact Person		Telephone Number

Effective _____ (mo/day/yr), the above-named payroll service provider/individual is authorized to represent my business and receive information in reference to all Treasury income tax withholding matters until I notify the Michigan Department of Treasury in writing that this Power of Attorney is revoked.

Taxpayer's Power of Attorney Authorization

Must be signed by an authorized representative of the business. I certify that I have the authority to execute this Power of Attorney.

Signature		Date
Type or Print Name	Title	

Please be aware of officer, member or partner liability as provided in Michigan Compiled Laws 205.27a(5):

"If a corporation, limited liability company, limited liability partnership, partnership, or limited partnership liable for taxes administered under this act fails for any reason to file the required returns or pay the tax due, any of its officers, members, managers, or partners who the department determines, based on either an audit or an investigation, have control or supervision of, or responsibility for, making the returns or payments is personally liable for the failure....."

CERTIFICATION

Corporations, partnerships, LLP's or LLC's must complete this section before this form can be processed. This officer, member or partner certification must be resubmitted when there is a change in the individual responsible for filing and/or paying Michigan taxes.

Signature of Corporate Officer, Partner, or Member responsible for reporting and/or paying Michigan taxes		Date
Type or Print	Title	

If you have any questions, please contact the Michigan Department of Treasury at (517) 636-4660. You may fax this form to (517) 636-4520, or mail to: Michigan Department of Treasury
P.O. Box 30778
Lansing, MI 48909-8278

Note: Taxpayers must fill-in all fields and must enter an effective date; if effective date is left blank, POA form will be returned. Certification only required for Corporations, partnerships, LLP's or LLC's.



STATE OF MICHIGAN
DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY
UNEMPLOYMENT INSURANCE AGENCY
www.michigan.gov/uia

Power of Attorney (POA)

Complete this form if you wish to appoint someone to represent you with the State of Michigan Unemployment Insurance Agency (UIA), or if you wish to revoke or change your current Power of Attorney representation. Read the instructions on page 3 before completing this form.

PART 1: EMPLOYER INFORMATION			
Name and Address	If business, enter DBA, Trade or Assumed Name		
	Telephone Number	Extension	Fax Number
	FEIN Number	UIA Account Number *	
E-mail Address			
PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES			

Your authorized representative may be an organization, firm, or individual. If your representative is not an individual, designate a contact person. Please ensure that you submit a separate form for each representative.

Representative Name and Address	Contact Name		E-mail Address
	Telephone Number	Extension	Fax Number
	Beginning Authorization Date (mm/dd/yyyy)		Ending Authorization Date (mm/dd/yyyy) **
	Representative FEIN		Representative UIA Account Number

The representative is a(n): PEO CPA Human Resources Bookkeeper Other Service Provider

PART 3: TYPES OF AUTHORIZATION

GENERAL AUTHORIZATION

Authorizes my representative to: (1) inspect or receive confidential information, (2) represent me and provide oral or written presentations of fact and/or argument, (3) sign quarterly reports or registration reports, (4) enter into agreements, and (5) receive mail from the UIA (includes forms, billings, and notices.) This authorization applies to all tax related/non-tax related matters and all years or periods.

LIMITED AUTHORIZATION

Select the type of authorization by checking the appropriate boxes to the right of each item listed below. You may check up to 4 boxes. If 5 boxes apply, please complete the "General Authorization" section above.

- | | |
|--|--------------------------|
| 1. Inspect or receive confidential information | <input type="checkbox"/> |
| 2. Represent me and make oral or written presentation of facts or argument | <input type="checkbox"/> |
| 3. Sign reports | <input type="checkbox"/> |
| 4. Enter into agreements | <input type="checkbox"/> |
| 5. Receive mail from the UIA (including forms, billings, and notices) | <input type="checkbox"/> |

If the box for Line 5 above is checked, please select the category/categories of forms that you want mailed to this POA:

Tax Claims Control Contested Claims All

UIA correspondence will be sent based on your selections above to the representative at the address indicated in Part 2.

WORK OPPORTUNITY TAX CREDIT (WOTC)

Select this box if you have been appointed to represent the taxpayer before the Internal Revenue Services (IRS) for the Work Opportunity Tax Credit.

Authorization Dates: _____(Required Beginning Date) through _____(Required End Date).

PART 4: CHANGE IN POWER OF ATTORNEY

CHANGE IN POWER OF ATTORNEY REPRESENTATION: This form replaces all earlier Powers of Attorney documents except those attached on file for the same tax related/non-tax related matters and years, or periods covered by this Power of Attorney.

REVOKE PREVIOUS AUTHORIZATION: I Revoke all Powers of Attorney submitted and will represent myself in all tax and benefit matters.

PART 5: EMPLOYER'S SIGNATURE

If signed by a corporate officer, partner or fiduciary on behalf of the employer, I certify that I have the authority to execute this Power of Attorney.

Signature	Name or Title Printed or Typed	Date
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*The Unemployment Insurance Agency is abbreviated throughout this form as the "UIA."

**If no ending Authorization Date is provided, the above-named representative will be authorized to represent you until you notify the UIA in writing to revoke this Power of Attorney.

INSTRUCTIONS FOR POWER OF ATTORNEY (FORM UIA 1488)

Complete and file Form UIA 1488, *Power of Attorney*, if you wish to appoint an individual, firm, or organization as your representative in tax or benefit matters before the UIA. **Failure to complete this form will prohibit the UIA from discussing your information with another person or releasing your information to another person, to protect your Firm's confidential information.**

PART 1: EMPLOYER INFORMATION

Enter the employer's name, address, telephone number, fax number, and email address. If the taxpayer is a business operating under another name, enter the doing business as, trade or assumed name. Enter the Federal Employer Identification Number (FEIN), any other applicable FEIN, and the UIA Account Number, leave the indicated space blank.

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

You must submit a separate Power of Attorney form for each representative. Enter the authorized representative's telephone number, fax number, and email address. If your representative is not an individual, please designate a contact person. Make sure to indicate the beginning and end ending dates of authorization. Provide the FEIN associated with the representative and the representative's UIA account number, if available. In addition, indicate whether the representative is a professional employer organization (PEO), certified public accountant (CPA), human resources specialist, bookkeeper, or other service provider. More than one box may be checked, if applicable.

PART 3: TYPE OF AUTHORIZATION

Check the General Authorization box to allow your representative to act on your behalf to do all of the following: (1) inspect and receive confidential information, (2) represent you and provide oral or written presentations of fact and/or argument, (3) sign reports, (4) enter into agreements, and (5) receive all mailings (including forms, billings, and payment notices). This authorization applies to all tax/non-tax matters and for all years or periods.

You may restrict your representative's authorization to act on your behalf by checking the Limited Authorization box, and then checking the appropriate specific powers boxes. The authorizations selected apply to all tax related/non-tax related matters and for all years or periods. If all 5 boxes apply, complete the "General Authorization" section only. If you check the box for line five, you may select the category/categories of forms that you want mailed to the Power of Attorney indicated on this form. The categories of forms are: (1) Tax, (2) Claims Control, (3) Contested Claims or (4) All.

All mail will be sent to the address you entered in Part 2 of this form. To change the mailing address after submission of this form, use your Michigan Web Account Manager (MiWAM) at www.michigan.gov/uia.

WORK OPPORTUNITY TAX CREDIT (WOTC):

The Work Opportunity Tax Credit (WOTC) is a Federal tax credit incentive that Congress provides to the private-sector businesses for hiring individuals from nine target groups who have consistently faced significant barriers to employment. To learn more about WOTC and how to apply, visit www.doleta.gov.

PART 4: CHANGE IN POWER OF ATTORNEY

Unless otherwise specified, this Power of Attorney replaces or revokes any previous Power of Attorney form on file with the Michigan UIA for the same tax matters identified on this form. You must identify any previous authorizations to this form when filed.

PART 5: EMPLOYER SIGNATURE

Sign and date the form if you have the authority to execute the Power of Attorney on behalf of an employer.

FILING POWER OF ATTORNEY

To file this form, mail or fax it to:
UIA Tax Office, P.O. Box 8068, Royal Oak, MI 48068-8068

Fax (517) 636-0014

Direct any questions to the Office of Employer Ombudsman (OEO) through your MiWAM account at www.michigan.gov/uia or call 1-855-484-2636. TTY service is available at 1-866-366-0004.

Application for Employer Identification Number

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

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

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

EIN

	1 Legal name of entity (or individual) for whom the EIN is being requested	
Type or print clearly.	2 Trade name of business (if different from name on line 1) Palco, Inc	3 Executor, administrator, trustee, "care of" name Palco, Inc. as 3504 Fiscal Employer Agent
	4a Mailing address (room, apt., suite no. and street, or P.O. box) PO Box 242930	5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions) Little Rock, AR 72223	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	
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). Caution: 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"/> <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> <input type="checkbox"/> Other nonprofit organization (specify) _____ <input type="checkbox"/> REMIC <input type="checkbox"/> <input checked="" type="checkbox"/> Other (specify) Household Employer (HCSR) 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"/> _____ <input type="checkbox"/> Banking purpose (specify purpose) _____ <input type="checkbox"/> _____ <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a trust (specify type) _____ <input checked="" type="checkbox"/> Other (specify) Household Employer (HCSR) <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).	14 Reserved for future use	
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.		
<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 type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> 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? <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 Alicia Paladino	Designee's telephone number (include area code) 501.604.9936
	Address and ZIP code PO Box 242930, Little Rock, AR 72223	Designee's fax number (include area code) 501.821.0045
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 fax number (include area code)
Signature	Date	

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
--	---------------------------------------	--

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 Alicia 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)