

FL Participant Direction Option Participant/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 the PDO program and begin paying your direct service worker. Please make sure to follow all directions in this packet.

You must complete and return:

- | | |
|--|---|
| <input type="checkbox"/> Participant Intake | <input type="checkbox"/> DR-835 Florida Department of Revenue Power of Attorney |
| <input type="checkbox"/> Designation of Representative Employer | <input type="checkbox"/> IRS Form SS-4 |
| <input type="checkbox"/> Employer Responsibilities & Attestation | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> Employer Authorization Agreement | <input type="checkbox"/> IRS Form 8821 |
| <input type="checkbox"/> DR-1 Florida Business Tax Application | |

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 payroll 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.

Fax: 877.859.8757
Email: enrollment@palcofirst.com
Palco, Inc.
Attn: Enrollment
P.O. Box 13260
Maumelle, AR 72113-0260

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 1.866.675.1963 or customersupport@palcofirst.com.

We look forward to serving you!

Instructions for Employer Forms

Please use the instructions below to complete the Palco-specific forms and state tax forms in this packet. You must complete these forms to become an employer through the FL Participant Direction Options (PDO) program.

- The **Participant Intake** form is used to enroll the participant in the program and establish the employer of record.
 - Complete the entire form.
 - ✓ If the participant will serve as the employer of record, skip to the Employer Responsibilities & Attestation form in the packet.
 - ✓ If the participant chooses to designate a representative employer, move to the next form in the packet titled *Designation of Representative Employer*.
- The **Designation of Representative Employer** is used to establish a representative Employer of Record on behalf of the participant. *This form is only applicable when the participant is not the employer.*
 - The individual serving as the representative employer should complete the entire form. Print your name and last four digits of your SSN and provide your signature and the date in the appropriate highlighted fields at the bottom of the form.
 - The participant should also print their name and provide their signature and the date in the highlighted fields at the bottom of the page.
 - If the participant is unable to sign, a witness can sign and date on their behalf.
 - ✓ Note: The options to check a box at the top of the form is only for situations when the current representative employer is changing or the participant is choosing to revoke the current representative employer.
- The **Participant/Employer Responsibilities & Attestation** outlines the responsibilities of the employer. Review the responsibilities, then print your name and last four digits of your SSN and provide your signature and the date in the highlighted fields at the bottom of the form.
- The **Employer Authorization Agreement** outlines Palco's responsibilities as the fiscal/employer agent and authorizes Palco to engage with the IRS and other federal and state tax authorities on the employer's behalf. Review the agreement, then print your name and last four digits of your SSN and provide your signature and the date in the highlighted fields at the bottom of the form.

Specific instructions are provided for each of the required state forms so you know what information to include in the highlighted fields on each form.

- The **DR-1 – Florida Business Tax Application** form is used to register your business with the Florida Department of Revenue and get you set up for employer contributions to Florida’s Reemployment Tax (unemployment tax).
 - In Section 3**, complete the following highlighted fields.
 - Legal name of business (*your last name, first name, middle initial*)
 - Physical address (*physical address where PDO participant lives*)
 - In Section 7**, complete the following highlighted fields.
 - Legal name (*your first name, middle initial, last name*)
 - SSN (*your social security number*)
 - Home address (*your physical address*)
 - In Section 26**, complete the following highlighted fields.
 - Florida location where you have employees (*physical address where PDO participant lives*)
 - Number of employees (*# of PDO employees you have*)
 - In Section 43**, print your name and provide your signature and the date in the highlighted fields.
 - In Applicant Declaration and Signature section**, print your name and provide your signature and date in the highlighted fields.
- The **DR-835 – Florida Department of Revenue Power of Attorney** form authorizes Palco to act as your representative regarding payroll taxes with the Florida Department of Revenue.
 - In Section 1**, complete the following highlighted fields.
 - Taxpayer name and address (*your full name and your physical address*)
 - Telephone number (*your phone number*)
 - Top of DR-835 page 2**, complete the following highlighted fields.
 - Taxpayer name (*your full name*)
 - In Section 8**, provide your signature and print your name and the date in the highlighted fields.

Participant Intake

Complete this form entirely to begin the enrollment process with Palco. All information on this form is required to enroll. Services should not begin until you receive a notification from Palco that enrollment is approved.

| PARTICIPANT INFORMATION | | | |
|--|-------------|-----------|---|
| First Name | Middle Name | Last Name | Medicaid ID |
| Social Security Number | Phone | Email | Date of Birth (mm/dd/yyyy) |
| Mailing Address | | | Gender <input type="checkbox"/> Male <input type="checkbox"/> Female |
| City | State | Zip | County |
| Physical Address <i>(street address, including apt #, if different from mailing address)</i> | | | |
| City | State | Zip | County |

By enrolling in the Participant Direction Option (PDO) program, the participant or someone over the age of 18 who the participant designates (the "representative") will manage and direct the services and funds provided by the participant's PDO budget. This responsibility is known as the employer of record. The tasks may include recruiting, hiring, training, and terminating caregivers who provide support to the participant, overseeing worker tasks and schedules, completing enrollment forms, and submitting timesheets. Tasks may also include directing budgeted funds to providers or vendors the participant chooses to use.

Who will be serving as the Employer of Record?

- Myself (the participant). Complete the rest of this form.
- Someone else, a designated representative. **Skip to the next form, Designation of Representative Employer form.**

Palco has a fully online enrollment process that is quick and easy. The Employer of Record will receive login instructions from Palco via email within 3-5 business days. Once you receive the email, complete your enrollment right away to avoid any delays.

- Check this box if you are unable to complete Palco's online enrollment process and an enrollment specialist will contact you via phone/email for further assistance.*

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.

Participant Printed Name

Participant Signature

Date

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

*If the participant is unable to sign, please
witness:*

Witness Printed Name

Witness Signature

Date

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 designated representative consents to complete enrollment electronically and has provided an email address and Social Security Number that belongs to him and her. The designated representative understands that Palco is not responsible for providing information to an incorrect email address supplied by him or her. The designated representative 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 designated representative accepts all risks associated with the transmission of such information via those channels. The designated representative understands that his or her consent is in effect until Palco is notified in writing that the Participant withdraws such consent.

Designated Representative Printed Name

Participant Printed Name

Designated Representative Signature

Participant Signature

Date

Date

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

*If the participant is unable to sign,
 please witness:*

Witness Printed Name

Witness Signature

Date

Employer Revocation Attestation: I understand that by signing this form the current designated representative employer listed on this form will be made inactive and terminated in the Palco system. If a representative employer is required and the participant refuses to choose a representative, then the participant may be disenrolled from participation in the PDO. Service provided during the suspended period may not be eligible for payment by Palco if the proper employer/employee relationship is not established.

Participant Responsibilities & Attestation

As the employer of record, I understand that I am the sole employer for all direct service workers. The employer controls the training and management, evaluation, scheduling, and termination of the direct service worker. The direct service worker is not employed or retained by Palco, program/state administrators, the health plan, or any other state or federal governmental agency. The direct service 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 direct service worker, 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 workplace. Neither Palco, nor program/state administrators/health plan, are responsible or liable for any negligent acts, work-related injuries, or omissions by the participant, designated representative, direct service worker, or other authorized parties.

Funds to pay for services provided by the direct service worker are from public sources, and financial accountability and liability applies to the use of the funds. Both the employer and direct service 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 plan of care, will be reported to the appropriate authorities for investigation and possible prosecution as fraud. 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 direct service worker accordingly.

Printed Participant/Designated Representative Name

ID# / Last Four of SSN

Participant/Designated Representative 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 Sunshine Health.
- 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 Participant/Designated
Representative Name**

ID# / Last Four of SSN

**Participant/Designated Representative
Signature**

Date



Florida Business Tax Application

Register online at
floridarevenue.com/taxes/registration.
It's fast and secure.



ALL information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

Use Black or Blue Ink to Complete This Application

Business Information

All Applicants -
Identification Numbers

1. Identification Numbers:

Federal Employer Identification Number (FEIN):

You must provide your FEIN before you can register for Reemployment Tax. If you are not required by the Internal Revenue Service to obtain an FEIN, you must provide your social security number, unless you are not a citizen of the United States.

Social Security Number (SSN):

If you are not a citizen of the United States and you do not have a social security number, provide your complete Visa number.

Visa Number:

Florida Business Partner Number (if registered):
(business partner numbers are 4 to 7 digits in length)

Consolidated Sales and Use Tax Filing Number:
(if you file a consolidated sales and use tax return)

County Control Number:
(if you use this number to report tax for the county where your business is located)

2. Reason for Applying (select only one):

Business entity not currently registered

Date of first Florida taxable activity:
mm dd yyyy

Additional Florida location for currently registered business

Date of first taxable activity
mm dd yyyy

Sales and use tax for this location will be reported using my current:
(select all that apply)

consolidated return county control reporting number

Additional Florida rental property for currently registered business

Date of first taxable activity:
mm dd yyyy

Sales and use tax for this location will be reported using my current:
(select all that apply)

consolidated return county control reporting number

Moved registered Florida location to another Florida county -

Effective date:
mm dd yyyy

Current sales and use tax certificate number for location

(this number will be cancelled)

Sales and use tax for this location will be reported using my current
(select all that apply)

consolidated return county control reporting number

All Applicants -
Reason for Applying



All Applicants -
Reason for Applying

Starting a new taxable activity at a registered location - Effective date: mm dd yyyy
Current sales and use tax certificate number for location

Change the form of business ownership - Effective date: mm dd yyyy

Acquired existing business - Effective date: mm dd yyyy

3. **Business Name, Location, and Mailing Address:** **Others** - Use name filed with the Florida Department of State or similar agency in another state
Sole proprietors - Use last name, first name, middle initial
Partnerships - Use partnership name or last name of general partners
Legal name of business:

Business trade name "doing business as" if you have one:

Physical Address: Provide the street address of the business location or Florida rental property - Do not use PO Box or Rural Route Numbers.

| | | |
|---------------------|-----------------|--|
| Street address: | Florida County: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. |
| City / State / ZIP: | | #: _____ ext: _____ |
| | | Fax #: _____ |

Mailing Address: Provide the name and mailing address where tax returns and other correspondence for your business are to be mailed.

| | |
|---------------------|--|
| Mail to: | Mailing Address (if different than business location address): |
| City / State / ZIP: | |

Seasonal
Business

4. **Is this business location only open during a portion of a calendar year?** Yes No

If yes, provide the:

First calendar month this business location is open: _____ ; and the

Last calendar month this business location is open: _____ .

All Applicants - Business Ownership

5. **Form of Business Ownership:** (select only one form of ownership)

- Sole Proprietor (individual owner)
- Partnership (select one below):
 - Married couple
 - General partnership
 - Limited liability partnership (LLP)
 - Limited partnership (LP)
 - Joint venture
- Corporation (select one below):
 - C Corporation
 - S Corporation
 - Not-for-profit
 - Foreign corporation
- Limited liability company (LLC) (select one below):
 - Single member
 - Multi-member

If single member, select the box that applies to how your LLC is treated for federal income tax.

 - C Corporation
 - S Corporation
 - Disregarded (reported by single member)

If multi-member, select the box that applies to how your LLC is treated for federal income tax.

 - Partnership
 - C Corporation
 - S Corporation
- Estate
- Trust
- Business
- Other
- Governmental agency



Sole Proprietors

6. If your business is a partnership, corporation, limited liability company, or trust, provide the following information:

Date of Florida incorporation or organization,
or date of authorization to conduct business at this location in Florida: mm dd yyyy

Fiscal year ending date (This date is generally "12/31"; however
a business may elect a different fiscal year): mm dd

7. If you are a sole proprietor, provide the following information:

| | |
|---|--|
| Legal Name (first name, middle initial, last name): | SSN: or Visa #: |
| Home address: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. |
| City / State / ZIP: | #: _____ ext: _____ |

8. If your business is a partnership (including married couples), provide the following information for each general partner:
(Attach additional pages, if needed.)

Business Owners and Managers

| | |
|---------------------|---|
| Name: | Title: |
| Home address: | SSN: or Visa #: or FEIN: |
| City / State / ZIP: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____ |
| Name: | Title: |
| Home address: | SSN: or Visa #: or FEIN: |
| City / State / ZIP: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____ |
| Name: | Title: |
| Home address: | SSN: or Visa #: or FEIN: |
| City / State / ZIP: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____ |
| Name: | Title: |
| Home address: | SSN: or Visa #: or FEIN: |
| City / State / ZIP: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____ |



Business Owners and Managers

9. If your business is a corporation, limited liability company, or trust, provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity:
(Attach additional pages, if needed.)

| | |
|---------------------|---|
| Name: | Title: |
| Home address: | Last 4 Digits of Social Security Number: or Visa #: or FEIN: |
| City / State / ZIP: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____ |
| Name: | Title: |
| Home address: | Last 4 Digits of Social Security Number: or Visa #: or FEIN: |
| City / State / ZIP: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____ |
| Name: | Title: |
| Home address: | Last 4 Digits of Social Security Number: or Visa #: or FEIN: |
| City / State / ZIP: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____ |
| Name: | Title: |
| Home address: | Last 4 Digits of Social Security Number: or Visa #: or FEIN: |
| City / State / ZIP: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____ |

Applicants - Background
All Applicants - Business Activities

10. Background:

| | |
|--|---------|
| Has your business ever been known by another name? <input type="checkbox"/> Yes <input type="checkbox"/> No | Name: |
| Was that business issued a Florida certificate of registration or tax account number? <input type="checkbox"/> Yes <input type="checkbox"/> No | Number: |

11. Business Activities:

Primary code

Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. Enter your primary code first. (Enter at least **one**.)

If you do not know your NAICS code(s), go to census.gov/naics. Enter a keyword to search the most recent NAICS list.



Describe the primary nature of your business and type(s) of products or services to be sold.

12. Change in Form of Business Ownership or Acquired Business

If your form of business ownership has changed (e.g., sole proprietorship to a corporation or partnership to a limited liability company), or you acquired an existing business, **provide the following for your prior form of ownership or for the acquired business:**

| | |
|---|---|
| Name: | FEIN: |
| Address: | Florida certificate or tax account number: |
| City / State / ZIP: | If acquired, portion acquired: <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Unknown |
| Did your business share any common ownership, management, or control with the acquired business at the time of acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No | Did the previous legal entity or acquired business have employees at the time of the change or acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Were employees transferred to the new legal entity or new business? <input type="checkbox"/> Yes <input type="checkbox"/> No | Date transferred: mm dd yyyy |

You must also submit a completed *Report to Determine Succession and Application for Transfer of Experience Rating Records* (Form RTS-1S) within 90 days after the date of transfer when:

You acquired an existing business in whole or in part, and

There was no common ownership, management or control between your business and the acquired business at the time of transfer.

Sales and Use Tax

13. For each of the business activities below, select all that apply to this location:

Sales, Rentals, or Repairs of Products

- Sell products at retail (to consumers)
- Sell products at wholesale (to registered dealers who will sell to consumers)
- Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- Sell products or goods by mail using catalogs or the internet
- Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- Repair or alter consumer products or equipment
- Rent equipment or other property or goods to individuals or businesses
- Charge admissions or membership fees

Property Rentals, Leases, or Licenses

- Rent or lease commercial real property to individuals or businesses
- Manage commercial real property for individuals or businesses
- Rent or lease living or sleeping accommodations to others for periods of six months or less
- Manage the rental or leasing of living or sleeping accommodations belonging to others
- Rent or lease parking or storage spaces for motor vehicles in parking lots or garages
- Rent or lease docking or storage spaces for boats in boat docks or marinas
- Rent or lease tie-down or storage spaces for aircraft at airports



Sales and Use Tax (continued)

Sales and Use Tax

Real Property Contractors

- Improve real property as a contractor
- Sell products at retail (to consumers)
- Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

Services

- Pest control services for nonresidential buildings
- Interior cleaning services for nonresidential buildings
- Detective services
- Protection services
- Security alarm system monitoring services

Fuel

- Sell tax paid gasoline, diesel fuel, or aviation fuel to retail dealers or end users in Florida (select all that apply below):
 - Gas station only
 - Gas station and convenience store
 - Truck stop
 - Marine fueling
 - Aircraft fueling
 - Reseller of fuel in bulk quantities
- Purchase dyed diesel fuel for off-road purposes

Secondhand Goods or Scrap Metal

- Purchase, consign, trade, or sell secondhand goods
- Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw material products

If you select either of these activities, you must also submit a *Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)*.

Coin-Operated Amusement Machines

- Place and operate coin-operated amusement machines at locations belonging to others
- Operate coin-operated amusement machines at this location (select all that apply below):
 - Self-operate some or all the amusement machines at this location (no other machine operator used)
 - Have entered into a written agreement with the following person or business to operate some or all the machines at this location.

| | |
|-------|--|
| Name: | Telephone #: <input type="checkbox"/> Check if # is outside U.S. |
| | #: _____ ext: _____ |

Mailing address:

City / State / ZIP:

If you operate amusement machines at your location or at locations belonging to others, you must also submit an *Application for Amusement Machine Certificate (Form DR-18)* to obtain an annual *Amusement Machine Certificate* for each location where you operate amusement machines.

Vending Machines

(select all that apply below)

- Place and operate vending machines at locations belonging to others:

(Select the type or types of vending machines you operate.)

 - Food or beverage vending machines
 - Nonfood or nonbeverage vending machines
- Operate vending machines at this location:

(Select the type or types of vending machines you operate.)

 - Food or beverage vending machines
 - Nonfood or nonbeverage vending machines



Sales and Use Tax (continued)

Sales and Use Tax

Purchases

- Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- Applying for a direct pay permit to self-accrue and remit use tax directly to the Department
To apply for a permit, submit an [Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\)](#).
- Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)

This business does not conduct activities at this location subject to Florida sales and use tax

Prepaid Wireless Fee

Prepaid Wireless Fee

14. Do you sell prepaid phones, phone cards, or calling arrangements at this location? Yes No

If yes, select the box that describes your sales:

- Domestic or international long distance calling or phone cards (non-wireless)
- Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

Solid Waste - New Tire Fee, Lead-Acid Battery Fee, and Rental Car Surcharge

Solid Waste Fees and Surcharge

15. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? Yes No

16. Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats? Yes No

17. Do you operate a car-sharing service, a peer-to-peer car sharing program, or motor vehicle rental company at this location that provides motor vehicles that transport fewer than nine passengers? Yes No

Gross Receipts Tax on Dry-cleaning

Dry-Cleaning Tax

18. Do you own or operate a dry-cleaning plant or dry drop-off facility in Florida? Yes No

If yes, and you import or produce perchloroethylene or other dry-cleaning solvents, you must also complete a [Registration Package \(GT-400401\)](#) for fuels and pollutants.

Reemployment Tax

Reemployment Tax

For purposes of reemployment tax, employees include officers of a corporation and members of a limited liability company classified as a corporation for federal tax purposes who perform services for the corporation or limited liability company and receive payment for such services (salary or distributions).

In addition to registering for Reemployment Tax:

New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida at servicesforemployers.floridarevenue.com.

Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees.

Visit www.myfloridacfo.com/division/wc/.

19. Do you have or will you have, employees in Florida? Yes No

20. Do you, or will you, lease workers from an employee leasing company to work in Florida? Yes No

If yes, provide the following:

Name of leasing company:

FEIN:

Department of Business and Professional Regulation license number:

Portion of workforce that is leased:

All Part

Date of leasing agreement for workers in Florida:

mm dd yyyy



Reemployment Tax (continued)

Reemployment Tax

21. Do you use the services of persons in Florida whom you consider to be self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public (e.g., plumber, general contractor, or certified public accountant)? Yes No

If yes, you must also submit a completed *Independent Contractor Analysis (Form RTS-6061)*.

If you answered No to questions 19, 20, and 21, proceed to the Communications Services Tax section.
If you answered Yes, continue to the next question.

22. Is your business registered for reemployment tax? Yes No
If yes, provide your RT account number:

Are you currently reporting wages to the Florida Department of Revenue? Yes No

Are you reactivating your reemployment tax account? Yes No

23. On what date did you, or will you, first have an employee in Florida?
mm dd yyyy

24. Employment Type (select only one employment type):

- Regular employer
- Nonprofit organization [must hold a 501(c)(3) determination letter from the Internal Revenue Service]
- Domestic employer [employer of persons performing only domestic (household) services (e.g., maid or cook)]
- Indian tribe or Tribal unit
- Governmental entity
- Agricultural (noncitrus) employer
- Agricultural (citrus) employer
- Agricultural crew chief

25. Select one category for your employment:

Regular, Indian tribe or Tribal unit, or Governmental employer

Have you or will you pay gross wages of at least \$1,500 within a calendar quarter? Yes No

If yes, provide the date you reached or will reach \$1,500 gross wages.

mm dd yyyy

Have you or will you have one or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year? Yes No

If yes, provide the last day of the 20th week.

mm dd yyyy

Nonprofit organization

Have you or will you employ four or more workers for a day (or portion of a day) during 20 or more weeks in a calendar year? Yes No

If yes, provide the last day of the 20th week.

mm dd yyyy

Domestic employer (Employer whose employees only perform domestic services.)

Have you or will you pay gross wages of at least \$1,000 within a calendar quarter? Yes No

If yes, provide the date you reached or will reach \$1,000 gross wages.

mm dd yyyy



Reemployment Tax (continued)

Agricultural (noncitrus, citrus, or crew chief) employer

Have you or will you pay gross wages of at least \$10,000 within a calendar quarter?

Yes No

If yes, provide the date you reached or will reach \$10,000 gross wages.

mm dd yyyy

Have you or will you have five or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?

Yes No

If yes, provide the last day of the 20th week.

mm dd yyyy

26. List all Florida locations where you have employees.

(Attach a separate sheet, if needed.)

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative Research Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative Research Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative Research Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative Research Other

27. **Payroll Agent Information.** If you will use a payroll agent (such as an accountant or bookkeeper) or firm that will maintain your payroll information, provide the following:

Name of payroll agent or firm:

Mailing address:

City / State / ZIP:



Reemployment Tax (continued)

Reemployment Tax

28. **Mailing Addresses for Reemployment Tax.** To receive correspondence about reemployment tax reporting, tax rates, and benefits paid, select the appropriate mailing address for each type of correspondence below.

Reporting Forms and Information

Employer's Quarterly Reports, Certifications, Reporting-related Correspondence:

- Business Information** (address in the first section of this application)
- Payroll Agent Information** (address in Question 27)
- Other** (enter below)

Tax Rate Information

Tax Rate Notices Related Correspondence:

- Business Information** (address in the first section of this application)
- Payroll Agent Information** (address in Question 27)
- Other** (enter below)

Benefits Paid Information

Notice of Benefits Paid Related Correspondence:

- Business Information** (address in the first section of this application)
- Payroll Agent Information** (address in Question 27)
- Other** (enter below)

Other Address for Reporting Forms and Information

| | | |
|---------------------|----------------|------|
| Name: | Telephone #: | Ext: |
| Mailing address: | | |
| City / State / ZIP: | Email address: | |

Other Address for Tax Rate Information

| | | |
|---------------------|----------------|------|
| Name: | Telephone #: | Ext: |
| Mailing address: | | |
| City / State / ZIP: | Email address: | |

Other Address for Benefits Paid Information

| | | |
|---------------------|----------------|------|
| Name: | Telephone #: | Ext: |
| Mailing address: | | |
| City / State / ZIP: | Email address: | |

Communications Services Tax

Communications Services Tax

29. Do you sell communications services; purchase communications services to integrate into prepaid calling arrangements; or are you applying for a direct pay permit for communications services tax? Yes No

If yes, select each service you sell.

- Telephone service (e.g., local, long distance, wireless, or VOIP)
- Paging service
- Facsimile (fax) service (not when providing advertising or professional services)
- Reseller (only sales for resale; no sales to retail customers)
- Other services; please describe: _____
- Video service (e.g., television programming or streaming)
- Direct-to-home satellite service
- Pay telephone service
- Purchase services to integrate into prepaid calling arrangements

30. Are you applying for a direct pay permit for communications services tax? Yes No

If yes, you must also submit an **Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)**.



Communications Services Tax (continued)

If you answered No to questions 29 and 30, proceed to the Documentary Stamp Tax section.
If you answered Yes, continue.

If you are a reseller only, sell only pay telephone or direct-to-home satellite services, or only purchase services to integrate into prepaid calling arrangements, go to question 34.

Communications Services Tax

31. To charge the correct amount of tax, you must know the taxing jurisdiction (county and municipality) in which your customers are located. How will you verify the assignment of customer location to the correct taxing jurisdictions? If you use multiple methods, select all that apply.

- An electronic database provided by the Department of Revenue
- Your own database that will be certified by the Department of Revenue
To apply for certification, you must submit an *Application for Certification of Communications Services Database (Form DR-700012)*.

A database supplied by a vendor. Provide the name of the vendor and product:

Vendor: _____ Product: _____

- ZIP + 4 and a methodology for assignment when the ZIP codes overlap jurisdictions
- ZIP + 4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction)
- None of the above.

The method you use to verify the assignment of a customer location to the correct taxing jurisdictions (county and municipality) for purposes of collecting local communications services tax determines the collection allowance rate that will be assigned to your business. If you change your method of assigning a customer's location to the correct taxing jurisdictions, you must submit a *Notification of Method Employed to Determine Taxing Jurisdiction (Form DR-700020)* indicating the new method(s). For more information, visit floridarevenue.com/taxes/cst.

32. If you use multiple assignment methods, you may need to file two separate returns to maximize your collection allowances. If you will file separate returns for each assignment method, check the box below.

I will file two separate communications services tax returns, one for each type of assignment method.

33. Name and contact information of the person who can answer questions about communications services tax returns filed with the Department:

| | | |
|----------------------|--------------------|------------|
| Name: _____ | Telephone #: _____ | Ext: _____ |
| Email address: _____ | | |

Documentary Stamp Tax

Documentary Stamp Tax

34. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)?

Yes No

If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month?

Yes No

Gross Receipts Tax on Electrical Power and Gas

Gross Receipts Tax

35. Do you own or operate an electric or natural or manufactured gas (LP gas is excluded) utility distribution facility in Florida?

Yes No

If yes, select the type of utility facility:

Electric Natural or manufactured gas

36. Do you import natural or manufactured gas (LP gas is excluded) into Florida for your own use?

Yes No



Severance Taxes and Miami-Dade County Lake Belt Fees

Severance Taxes

37. Do you extract oil, gas, sulfur, solid minerals, phosphate rock, lime rock, sand, or heavy minerals from the soils or waters of Florida? Yes No
- If yes**, select each extraction activity that you will engage in:
- Extracting oil for sale, transport, storage, profit, or commercial use
 - Extracting gas for sale, transport, profit, or commercial use
 - Extracting sulfur for sale, transport, storage, profit, or commercial use
 - Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use
 - Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see section 373.4149, Florida Statutes, for boundary description)

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure at floridarevenue.com/taxes/eservices. You can electronically file and pay most taxes, fees and surcharges.

Marketplace providers and persons making a substantial number of remote sales (total of taxable remote sales in the previous calendar year exceeds \$100,000) must file and remit tax electronically.

You may choose to enroll to file or pay tax electronically. Enrolling allows you to view your payment history, reprint your payment information, and view bills posted to your account. Your bank account and contact information are saved for future transactions.

If you enroll using this application, you will receive a user ID and password for each tax account created based on the information you provide. Each account will have the same contact, banking, and payment method. After you receive your user ID and password, you may log into each tax account and change the contact, banking, and method of payment information.

If you choose not to file returns or pay tax electronically, proceed to the Authorization for Email Communication section.

File and Pay Electronically

38. Do you wish to: **(select only one)**
- Enroll for **both** filing returns and paying tax electronically?
 - Enroll **only** to pay tax electronically?
 - File returns and pay tax electronically **without** enrolling?
39. **If you are enrolling, select only one** electronic payment method.
- ACH-Debit (e-check)** – The Department’s bank withdraws a payment from your bank account when you authorize the payment.
 - ACH-Credit** – Your bank transfers a payment to the Department’s bank account when you authorize the bank to make the payment. **This is not a credit card payment. You are responsible for any costs charged by your bank to use this payment method.**

40. Contact Person for Electronic Payments:

| | | | |
|-------|--------------|------|--------|
| Name: | Telephone #: | Ext: | Fax #: |
| | | | |

Mailing address:

| | |
|---|--|
| City / State / ZIP: | Email address: |
| <input type="checkbox"/> A company employee <input type="checkbox"/> A non-related tax preparer <input type="checkbox"/> Payroll agent | Federal Preparer Tax Identification Number (PTIN): |
| | |



Authorization for Email Communication

Email Communication

Your privacy is important to the Department of Revenue. The Department will mail information regarding this application to you. If you wish to receive the information in an email, a written request from you is required. This request allows the Department to send information using its secure email software. This software requires additional steps before you can access the information.

Complete this section to receive information about this application by secure email.

I authorize the Department to send information regarding this Application using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.

Provide the name and contact information of the person who can respond to questions about this Application.

Name: _____

Telephone #: Check if # is outside U.S.
#: _____ ext: _____

Email address: _____

Applicant Declaration and Signature

Applicant Declaration and Signature

I understand that any person who is required to collect, truthfully account for, and pay any tax, fee, or surcharge, and willfully fails to do so, or any officer or director of a corporation who directs any employee of the corporation to do so, is personally liable for the tax, fee, or surcharge evaded, not accounted for, or paid to the Florida Department of Revenue, plus a penalty equal to twice the amount of the tax, fee, or surcharge due that is evaded, not accounted for, or paid. (Section 213.29, Florida Statutes.)

I understand that, in addition to any other civil penalties provided by law, it is a criminal offense to fail or refuse to collect a required tax, fee, or surcharge; to fail to timely file a tax, fee, or surcharge return; to underreport a tax, fee, or surcharge liability on a return; or to give a worthless check, draft, debit card order, or other order on a bank to transfer funds to the Florida Department of Revenue.

I understand that I must notify the Florida Department of Revenue of any change in the form of ownership of this business or a change in business activities, location, mailing address, or contact information for this business.

I certify that I am authorized by _____ (Officer/Director) to execute this application. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.

Under penalties of perjury, I declare that I have read the foregoing Application and that the facts stated in it are true.

Printed name: _____ Title: _____

Signature: _____ Date: _____

Before you submit your completed application

| | |
|--|---------------------------------------|
| Have you: | |
| Provided your business identification numbers? | Mail to: Account Management MS 1-5730 |
| Completed all sections of this application? | Florida Department of Revenue |
| Signed and dated this application? | 5050 W Tennessee St |
| Included all additional applications, if required? | Tallahassee FL 32399-0160 |



Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

For written replies to tax questions, write to:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at floridarevenue.com/forms.

| | | |
|----------------|---|-------------------------|
| Form RTS-1S | Report to Determine Succession and Application For Transfer of Experience Rating Records | Rule 73B-10.037, F.A.C. |
| Form DR-1S | Registration Application for Secondhand Dealers and Secondary Metals Recyclers | Rule 12A-17.005, F.A.C. |
| Form DR-18 | Application for Amusement Machine Certificate | Rule 12A-1.097, F.A.C. |
| Form DR-16A | Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax | Rule 12A-1.097, F.A.C. |
| GT-400401 | Registration Package for Motor Fuel and/or Pollutants, includes the following forms: | |
| Form DR-156 | Florida Fuel or Pollutants Tax Application | Rule 12B-5.150, F.A.C. |
| Form DR-600 | Enrollment and Authorization for e-Services | Rule 12-24.011, F.A.C. |
| Form DR-157W | Bond Worksheet Instructions | Rule 12B-5.150, F.A.C. |
| Form DR-157 | Fuel or Pollutants Tax Surety Bond | Rule 12B-5.150, F.A.C. |
| Form DR-157A | Assignment of Time Deposit | Rule 12B-5.150, F.A.C. |
| Form DR-157B | Fuel or Pollutants Tax Cash Bond | Rule 12B-5.150, F.A.C. |
| Form RTS-6061 | Independent Contractor Analysis | Rule 73B-10.037, F.A.C. |
| Form DR-700030 | Application for Self-Accrual Authority/Direct Pay Permit | Rule 12A-19.100, F.A.C. |
| Form DR-700012 | Application for Certification of Communications Services Database | Rule 12A-19.100, F.A.C. |
| Form DR-700020 | Notification of Method Employed to Determine Taxing Jurisdiction | Rule 12A-19.100, F.A.C. |



**Florida Department of Revenue
POWER OF ATTORNEY
and Declaration of Representative**

DR-835

R. 10/11
TC

Rule 12-6.0015
Florida Administrative Code
Effective 01/12

See Instructions for additional information

PART I - POWER OF ATTORNEY

Section 1. Taxpayer Information. Taxpayer(s) must sign and date this form on Page 2, Part I, Section 8.

| | | |
|----------------------------------|--------------------------------------|--|
| Taxpayer name(s) and address(es) | Federal ID no(s). (SSN*, FEIN, etc.) | Florida Tax Registration Number(s) (Business Part. No., Sales Tax No., R.T. Acct No., etc.) |
| | Contact person | Telephone number () |
| | | Fax number () |

The Taxpayer(s) hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

Section 2. Representative(s). Each representative must be listed individually, and must sign and date this form on Page 2, Part II.

| | |
|---|----------------------------|
| Name and address (include name of firm if applicable) | Telephone number () |
| | Fax number () |
| E-mail address: | Cell phone number () |
| Name and address (include name of firm if applicable) | Telephone number () |
| | Fax number () |
| E-mail address: | Cell phone number () |
| Name and address (include name of firm if applicable) | Telephone number () |
| | Fax number () |
| E-mail address: | Cell phone number () |

To represent the taxpayer(s) before the Florida Department of Revenue in the following tax matters:

Section 3. Tax Matters. Do not complete this section if completing Section 4.

| Type of Tax (Corporate, Sales, Reemployment, formerly Unemployment, etc.) | Year(s) / Period(s) | Tax Matter(s) (Tax Audits, Protests, Refunds, etc.) |
|---|---------------------|---|
| | | |
| | | |

Section 4. To Appoint a Reemployment Tax (formerly Unemployment Tax) Agent Only. Do not complete Sections 3 and 6 if completing Section 4.

By completing this section, an employer (taxpayer) appoints a representative to act as its Florida reemployment tax agent before the Florida Department of Revenue on a continuing basis and to receive confidential information with respect to mailings, filings, and other tax matters related to the Florida reemployment assistance program law. All other sections of this form (except Sections 3 and 6) must also be completed.

Do not complete Section 4 unless you wish to appoint a reemployment tax agent on a continuing basis.

| | |
|-----------------------------------|-----------------------------|
| Agent name | Agent number (required) |
| Firm name | Federal I.D. No. (required) |
| Address (if different from above) | Telephone number () |

Mail Type: See Instructions for explanations. Check one box only. 1 (Primary) 2 (Reporting) 3 (Rate) 4 (Claim)

Section 5. Acts Authorized.

The representative(s) are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in Section 3 and Section 4 (for example, the authority to sign any agreements, consents, or other documents). Except as otherwise provided, the authority specifically includes the power to execute waivers of restrictions on assessment or collection of deficiencies in tax, to execute consents extending the statutory period for assessment or claims for refund of taxes, and to execute closing agreements under section 213.21, Florida Statutes. This authority does not include the power to endorse or cash warrants, or the power to sign certain returns.

If you want to authorize a representative named in Section 2 to receive (but not to endorse or cash) refund warrants, write the name of the representative on this line and check the box

List any specific limitations or deletions to the acts otherwise authorized in this Power of Attorney.



Florida Tax Registration Number:

Taxpayer Name(s):

Federal Identification Number:

- Taxpayer(s) must complete Page 1 of this Power of Attorney or it will not be processed.

Section 6. Notices and Communication. Do not complete Section 6 if completing Section 4.

- Notices and other written communications will be sent to the first representative listed in Part I, Section 2, unless the taxpayer selects one of the options below. Receipt by either the representative or the taxpayer will be considered receipt by both.
 - If you want notices and communications sent to both you and your representative, check this box
 - If you want notices or communications sent to you and not your representative, check this box

Certain computer-generated notices and other written communications cannot be issued in duplicate due to current system constraints. Therefore, we will send these communications to only the taxpayer at his or her tax registration address.

Section 7. Retention / Nonrevocation of Prior Power(s) of Attorney.

The filing of this Power of Attorney will not revoke earlier Power(s) of Attorney on file with the Florida Department of Revenue, even for the same tax matters and years or periods covered by this document. If you want to revoke a prior Power of

Attorney, check this box

You must attach a copy of any Power of Attorney you wish to revoke.

Section 8. Signature of Taxpayer(s).

If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, member/managing member, guardian, tax matters partner/person, executor, receiver, administrator, trustee, or fiduciary on behalf of the taxpayer, I declare under penalties of perjury that I have the authority to execute this form on behalf of the taxpayer.

Under penalties of perjury, I (we) declare that I (we) have read the foregoing document, and the facts stated in it are true.

If this Power of Attorney is not signed and dated, it will be returned.

| | | |
|------------|-------|-----------------------|
| _____ | _____ | _____ |
| Signature | Date | Title (if applicable) |
| _____ | | |
| Print name | | |
| _____ | _____ | _____ |
| Signature | Date | Title (if applicable) |
| _____ | | |
| Print name | | |

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am familiar with the mandatory standards of conduct governing representation before the Department of Revenue, including Rules 12-6.006 and 28-106.107 of the Florida Administrative Code, as amended.
- I am familiar with the law and facts related to this matter and am qualified to represent the taxpayer(s) in this matter.
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified therein, and to receive and inspect confidential taxpayer information.
- I am one of the following:
 - Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - Enrolled Agent - enrolled as an agent pursuant to the requirements of Treasury Department Circular Number 230.
 - Former Department of Revenue Employee. As a representative, I cannot accept representation in a matter upon which I had direct involvement while I was a public employee.
 - Reemployment Tax Agent authorized in Section 4 of this form.
 - Other Qualified Representative
- **I have read the foregoing Declaration of Representative and the facts stated in it are true.**

If this Declaration of Representative is not signed and dated, it will not be processed.

| Designation - Insert Letter from Above (a -f) | Jurisdiction (State) and Enrollment Card No. (if any) | Signature | Date |
|---|---|-----------|------|
| | | | |
| | | | |
| | | | |

POWER OF ATTORNEY INSTRUCTIONS

Purpose of this form

A Power of Attorney (Form DR-835) signed by the taxpayer and the representative is required by the Florida Department of Revenue in order for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect confidential tax information. You and your representative must complete, sign, and return Form DR-835 if you want to grant Power of Attorney to an attorney, certified public accountant, enrolled agent, former Department employee, reemployment tax agent, or any other qualified individual. A Power of Attorney is a legal document authorizing someone other than yourself to act as your representative.

You may use this form for any matters affecting any tax administered by the Department of Revenue. This includes both the audit and collection processes. A Power of Attorney will remain in effect until you revoke it. If you provide more than one Power of Attorney with respect to a tax and tax period, the Department employee handling your case will address notices and correspondence relative to that issue to the first person listed on the latest Power of Attorney.

A Power of Attorney Form is generally not required, if the representative is, or is accompanied by: a trustee, a receiver, an administrator, an executor of an estate, a corporate officer, or an authorized employee of the taxpayer.

Photocopies and fax copies of Form DR-835 are usually acceptable. E-mail transmissions or other types of Powers of Attorney are not acceptable. Copies of Form DR-835 are readily available by visiting our Internet site (www.floridarevenue.com/forms).

How to Complete Form DR-835, Power of Attorney

PART I POWER OF ATTORNEY

Section 1 – Taxpayer Information

- **For individuals and sole proprietorships:** Enter your name, address, social security number, and telephone number(s) in the spaces provided. Enter your federal employer identification number (FEIN), if you have one. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, also enter your spouse's name and social security number, and your spouse's address if different from yours.
- **For a corporation, limited liability company, or partnership:** Enter the name, business address, FEIN, a contact person familiar with this matter, and telephone number(s).
- **For a trust:** Enter the name, title, address, and telephone number(s) of the fiduciary, and name and FEIN of the trust.
- **For an estate:** Enter the name, title, address, and telephone number(s) of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the FEIN if the estate has one and the decedent's social security number.
- **For any other entity:** Enter the name, business address, FEIN, and telephone number(s), as well as the name of a contact person familiar with this matter.
- **Identification Number:** The Department may have assigned you a Florida tax registration number such as a sales tax number, a reemployment tax account number, or a business partner number. These numbers further assist the Department in identifying your particular tax matter, and you should enter them in the appropriate box. If you do not provide this information, the Department may not be able to process the Power of Attorney.

Section 2 – Representative(s)

Enter the individual name, firm name (if applicable), address, telephone number(s), and fax number of each individual appointed as attorney-in-fact and representative. If the representatives have the same address, simply write "same" in the appropriate box. If you wish to appoint more than three representatives, you should attach a letter to Form DR-835 listing those additional individuals.

Section 3 – Tax Matters

Enter the type(s) of tax this Power of Attorney authorization applies to and the years or periods for which the Power of Attorney is granted. The word "All" is not specific enough. If your tax situation does not fit into a tax type or period (for example, a specific administrative appeal, audit, or collection matter), describe it in the blank space provided for "Tax Matters." The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted for an indefinite period. You must indicate the tax types, periods, and/or matters for which you are authorizing representation by your attorney-in-fact.

Examples:

| | |
|---|-------------------------------|
| Sales and Use Tax | First and second quarter 2008 |
| Corporate Income Tax | 7/1/07 – 6/30/08 |
| Communications Services Tax | 2006 thru 2008 |
| Insurance Premium Tax | 1/1/06 – 12/31/08 |
| Technical Assistance Advisement Request | dated 8/6/08 |
| Claim for Refund | 3/7/07 |

Section 4 – To Appoint a Reemployment Tax Agent

Complete this section only if you wish to appoint an agent for reemployment taxes on a continuing basis. You should not complete Section 3 or Section 6, but you must complete the remaining sections of Form DR-835.

Enter the agent's name. It must be the same name as found in Section 2. Enter the firm name and address. You do not need to complete the address line if you reported that information in Section 2.

1. Enter the agent number. The agent number is a seven-digit number assigned by the Department of Revenue.
2. Enter the federal employer identification number. The FEIN is a nine-digit number assigned to the agent by the Internal Revenue Service.
3. Select the mail type.

Primary Mail. If you select primary mail, the agent will receive all documents from the Department of Revenue related to this reemployment tax account, and will be authorized to receive confidential information and discuss matters related to the tax and wage report, benefit information, claims, and the employer's rate.

Reporting Mail. If you select reporting mail, the agent will receive the Employer's Quarterly Report (Form RT-6), certification, and correspondence related to reporting. The agent will be authorized to receive confidential information and discuss the tax and wage report, certification, and correspondence with the Department.

Rate Mail. If you select rate mail, the agent will receive tax rate notices and correspondence related to the rate and will be authorized to receive confidential information and discuss the employer's rate notices and rate with the Department.

Claims Mail. If you select claims mail, the agent will receive the notice of benefits paid, and will be authorized to receive confidential information and discuss matters related to benefits.

Note: Duplicate copies of certain computer-generated notices and other written communications cannot be issued due to current system constraints and therefore, these communications will be sent only to the representative.

Note: If you wish to appoint a representative to act on your behalf in a specific and non-continuing reemployment tax matter, you should complete Section 3 and Section 6 and not Section 4. For example, if you hire a representative to assist you with a single matter, such as a reemployment tax audit or contesting the payment of a claim, and wish that representative to handle just that one matter, you should not complete Section 4 to authorize that representation. Instead, you should fill out Section 3 and specify the exact matter the representative is handling.

Section 5 – Acts Authorized

Your signature on the back of the Power of Attorney authorizes the individual(s) you designate (your representative or “attorney-in-fact”) to perform any act you can perform with respect to your tax matters, except that your representative may not sign certain returns for you nor may your representative negotiate or cash your refund warrant. This authority includes signing consents to a change in tax liability, consents to extend the time for assessing or collecting tax, closing agreements, and compromises. You may authorize your representative to receive, but not negotiate or cash, your refund warrant by checking the box in Section 5 and writing the name of the representative on the line below. If you wish to limit the authority of your representative other than in the manner previously described, you must describe those limits on the lines provided in Section 5.

Section 6 – Mailing of Notices and Communications

If you do not check a box, the Department will send notices and other written communications to the first representative listed in Section 2, unless you select another option. If you wish to have no documents sent to your representative, or documents sent to both you and your representative, you should check the appropriate box in Section 6. Check the second box if you wish to have notices and other written communications sent to you and not to your representative. In certain instances, the Department can only send documents to the taxpayer. Therefore, the taxpayer has the responsibility of keeping the representative informed of tax matters.

Note: Taxpayers completing Section 4 (To Appoint a Reemployment Tax Agent Only) should not complete Section 6. See Section 4 of these instructions for information regarding notices and communications sent to a reemployment tax agent.

Section 7 – Retention/Nonrevocation of Prior Power(s) of Attorney

The most recent Power of Attorney will take precedence over, but will not revoke, prior Powers of Attorney. If you wish to revoke a prior Power of Attorney, you must check the box on the form and attach a copy of the old Power of Attorney.

Section 8 – Signature of Taxpayer(s)

The Power of Attorney is not valid until signed and dated by the taxpayer. The individual signing the Power of Attorney is representing, under penalties of perjury, that he or she is the taxpayer or authorized to execute the Power of Attorney on behalf of the taxpayer.

- For a corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.
- For partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.
- For a sole proprietorship: The owner of the sole proprietorship must sign.
- For a joint return: Both husband and wife must sign if the representative represents both. If the representative only represents one spouse, then only that spouse should sign.

PART II – DECLARATION OF REPRESENTATIVE

Any party who appears before the Department of Revenue has the right, at his or her own expense, to be represented by counsel or by a qualified representative. The representative(s) you name must declare, under penalties of perjury, that he or she is qualified to represent you in this matter and will comply with the mandatory standards of conduct

governing representation before the Department of Revenue. The representative(s) must also declare, under penalties of perjury, that he or she has been authorized to represent the taxpayer(s) in this matter and authorized by the taxpayer(s) to receive confidential taxpayer information.

The representative(s) you name must sign and date this declaration and enter the designation (i.e., items a-f) under which he or she is authorized to represent you before the Department of Revenue.

- Attorney – Enter the two-letter abbreviation for the state (for example “FL” for Florida) in which admitted to practice, along with your bar number.
- Certified Public Accountant – Enter the two-letter abbreviation for the state (for example “FL” for Florida) in which licensed to practice.
- Enrolled Agent – Enter the enrollment card number issued by the Internal Revenue Service.
- Former Department of Revenue Employee – Former employees may not accept representation in matters in which they were directly involved, and in certain cases, on any matter for a period of two years following termination of employment. If a former Department of Revenue employee is also an attorney or CPA, then the additional designation, jurisdiction, and enrollment card should also be entered.
- Reemployment Tax Agent – A person(s) appointed under Section 4 of the Power of Attorney to handle reemployment tax matters on a continuing basis. A separate Power of Attorney form must be completed in order for a reemployment tax agent to handle a specific and non-continuing matter such as a protest of a reemployment tax rate.
- Other Qualified Representative – An individual may represent a taxpayer before the Department of Revenue if training and experience qualifies that person to handle a specific matter.

Rule 28-106.107, Florida Administrative Code, sets out mandatory standards of conduct for all qualified representatives. A representative shall not:

- Engage in conduct involving dishonesty, fraud, deceit, or misrepresentation.
- Engage in conduct that is prejudicial to the administration of justice.
- Handle a matter that the representative knows or should know that he or she is not competent to handle.
- Handle a legal or factual matter without adequate preparation.

***Social security numbers (SSNs)** are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.floridarevenue.com and select “Privacy Notice” for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Where to Mail Form DR-835

If Form DR-835 is for a specific matter, mail or fax it to the office or employee handling the specific matter. You may send it with the document to which it relates.

If Form DR-835 is for a reemployment tax matter and the taxpayer has completed Section 4, mail it to the Florida Department of Revenue, P.O. Box 6510, Tallahassee FL 32314-6510, or fax it to 850-488-5997.

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

| | | | | | |
|--|---|--|-------|--|--|
| Type or print clearly. | 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) | 3 Executor, administrator, trustee, "care of" name | | | |
| | 4a Mailing address (room, apt., suite no. and street, or P.O. box) | 5a Street address (if different) (Don't enter a P.O. box.) | | | |
| | 4b City, state, and ZIP code (if foreign, see instructions) | 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) S _____ 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) _____ <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 | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; text-align:center;">Agricultural</td> <td style="width:33%; text-align:center;">Household</td> <td style="width:33%; text-align:center;">Other</td> </tr> </table> | Agricultural | Household | Other | | |
| Agricultural | Household | Other | | | |
| 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) _____ | | | | | |
| 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) | | | |
| | Address and ZIP code PO Box 13260, Maumelle, AR 72113-0260 | Designee's fax number (include area code) | | | |
| 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 13260
Number Street Suite or room number

MAUMELLE AR 72113-0260
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

Date / /

Print your name here

Print your title here

HCSR Household Employer

Best daytime phone

501-604-9936

Now give this form to the agent to complete. ➡

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 licia Paladino PO Box 13260 Maumelle, AR 72113-0260 | 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) |



PALCO BI-WEEKLY PAYMENT SCHEDULE - 2025

FL Participant Direction Option program

| Service Period | | EVV Time Correction Deadline | Payment Date |
|--------------------|--------------------|------------------------------|--------------------|
| SUNDAY | SATURDAY | MONDAY | FRIDAY |
| Start Date | End Date | Deadline | Paid On |
| January 26, 2025 | February 8, 2025 | February 10, 2025 | February 21, 2025 |
| February 9, 2025 | February 22, 2025 | February 24, 2025 | March 7, 2025 |
| February 23, 2025 | March 8, 2025 | March 10, 2025 | March 21, 2025 |
| March 9, 2025 | March 22, 2025 | March 24, 2025 | April 4, 2025 |
| March 23, 2025 | April 5, 2025 | April 7, 2025 | April 18, 2025 |
| April 6, 2025 | April 19, 2025 | April 21, 2025 | May 2, 2025 |
| April 20, 2025 | May 3, 2025 | May 5, 2025 | May 16, 2025 |
| May 4, 2025 | May 17, 2025 | May 19, 2025 | May 30, 2025 |
| May 18, 2025 | May 31, 2025 | June 2, 2025 | June 13, 2025 |
| June 1, 2025 | June 14, 2025 | June 16, 2025 | June 27, 2025 |
| June 15, 2025 | June 28, 2025 | June 30, 2025 | July 11, 2025 |
| June 29, 2025 | July 12, 2025 | July 14, 2025 | July 25, 2025 |
| July 13, 2025 | July 26, 2025 | July 28, 2025 | August 8, 2025 |
| July 27, 2025 | August 9, 2025 | August 11, 2025 | August 22, 2025 |
| August 10, 2025 | August 23, 2025 | August 25, 2025 | September 5, 2025 |
| August 24, 2025 | September 6, 2025 | September 8, 2025 | September 19, 2025 |
| September 7, 2025 | September 20, 2025 | September 22, 2025 | October 3, 2025 |
| September 21, 2025 | October 4, 2025 | October 6, 2025 | October 17, 2025 |
| October 5, 2025 | October 18, 2025 | October 20, 2025 | October 31, 2025 |
| October 19, 2025 | November 1, 2025 | November 3, 2025 | November 14, 2025 |
| November 2, 2025 | November 15, 2025 | November 17, 2025 | November 28, 2025 |
| November 16, 2025 | November 29, 2025 | December 1, 2025 | December 12, 2025 |
| November 30, 2025 | December 13, 2025 | December 15, 2025 | December 26, 2025 |
| December 14, 2025 | December 27, 2025 | December 29, 2025 | January 9, 2026 |
| December 28, 2025 | January 10, 2026 | January 12, 2026 | January 23, 2026 |

Late time submissions and mistakes may result in late payment.

2025 Bank & Palco Office Closures

New Year's Day – Wednesday, January 1*
 Martin Luther King, Jr. Day – Monday, January 20
 President's Day – Monday, February 17
 Memorial Day – Monday, May 26*
 Juneteenth Day – Thursday, June 19
 Independence Day – Friday, July 4*

Labor Day – Monday, September 1*
 Columbus Day – Monday, October 13
 Veterans Day – Tuesday, November 11
 Thanksgiving – Thursday-Friday, November 27-28*
 Christmas – Wednesday-Thursday, December 24-25*

* Palco Office Closures



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.



Sunshine Health provides free aids and services to people with disabilities, such as qualified sign language interpreters, written information in other formats (large print, audio, accessible electronic and other formats), and free language services to people whose primary language is not English, such as qualified interpreters and information written in other languages.

This information is available for free in other languages. Please contact Member Services at 1-866-796-0530, TTY 1-800-955-8770 Monday through Friday, 8 a.m. to 8 p.m.

Esta información está disponible en otros idiomas de manera gratuita. Comuníquese con nuestro número de servicio al cliente al 1-866-796-0530, TTY 1-800-955-8770 de lunes a viernes, de 8 a.m. a 8 p.m.

Si oumenm, oubyen yon moun w ap ede, gen kesyon nou ta renmen poze sou Sunshine Health, ou gen tout dwa pou w jwenn èd ak enfòmasyon nan lang manman w san sa pa koute w anyen. Pou w pale avèk yon entèprèt, sonnen nimewo 1-866-796-0530 (TTY 1-800-955-8770).

Nếu quý vị, hay người mà quý vị đang giúp đỡ, có câu hỏi về Sunshine Health, quý vị sẽ có quyền được giúp và có thêm thông tin bằng ngôn ngữ của mình miễn phí. Để nói chuyện với một thông dịch viên, xin gọi 1-866-796-0530 (TTY 1-800-955-8770).