

KS WORK

Employer Enrollment Packet

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

You must complete and return:

- | | |
|--|--|
| <input type="checkbox"/> Participant Referral & Intake | <input type="checkbox"/> KS DO-10 Kansas Dept of Revenue POA |
| <input type="checkbox"/> Designation of Surrogate Employer (Optional) | <input type="checkbox"/> IRS Form SS-4 |
| <input type="checkbox"/> Employer Responsibilities & Attestation | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> Authorization Agreement | <input type="checkbox"/> IRS Form 8821 |
| <input type="checkbox"/> K-CNS 032 Employer Representative Authorization | |

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

Fax: 877-859-8757
Email: enrollment@palcoirst.com
Palco, Inc.
Attn: Enrollment
P.O. Box 13260
Maumelle, AR 72113

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

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

We look forward to serving you!

Sincerely,
The Palco Team



Frequently Asked Questions

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

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

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

What if I need assistance in completing forms?

Online enrollment is the easiest method for completing forms. Palco customer support agents can assist you in gaining credentials to enroll online. Or, if you would prefer, our staff can provide in-person assistance with completing forms.

When can the worker begin providing services?

Palco will notify the employer and the worker once all requirements for enrollment have been met. The date of this notification is the date work can begin. Any work performed prior to that date will not be paid by the program.

Can a worker provide services to multiple participants?

Yes. However, a worker must abide by all program rules, especially those regarding overlapping claims for payment of services.

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

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

What happens if a worker stops providing services?

Anytime a worker stops providing services, Palco must be notified via an Employment Separation Notice, which can be found on our website. Even after termination, workers should keep Palco aware of any changes in contact information throughout the year, so that we can send correspondence, such as W-2s, to the correct address.

How does a participant change an employer of record?

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



How does an employer of record change impact existing workers?

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

Can someone correspond with Palco on my behalf?

Federal and state privacy laws prevent Palco from disclosing personal information to unauthorized individuals. Palco will only correspond with workers about that worker's particular account. Surrogate employers may receive all information about the worker's accounts and information about the participant necessary to carry out employer roles. Participants have unlimited information on their account. Participants may appoint an authorized user by completing an Authorized User Designation form.

How are timesheets submitted?

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

When does a worker submit timesheets?

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

How will I know a timesheet was received and approved?

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

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

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

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

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

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

The fastest and easiest method is to log into your account and change your information. Otherwise, you must complete the appropriate form and mail or fax it to Palco. All forms are found at palcofirst.com. For name and contact information changes, complete a Change of Information form and attach documentation to show proof of name change which can be driver's license, divorce decree or marriage license. For withholding changes, complete an IRS W-4, or Payroll Information Worksheet. To change payment information, complete a Direct Deposit Authorization. For any other changes, contact Palco customer support.

How can Palco be contacted?

Palco Customer Support representatives are available Monday through Friday, 8:00 a.m. to 5:00 p.m. CST, except state holidays. You may reach us by phone at 501.604.9936 or toll free at 1.866.710.0456, email to KSWORK@palcofirst.com, fax to 877.859.8757 or mail to P.O. Box 13260, Maumelle, AR 72113. Palco has a range of translator and interpreter services at your request.



PALCO BI-WEEKLY PAYMENT SCHEDULE - 2025

KS WORK Programs

Service Period		Timesheets Due to Palco By5 PM	Payment Date
Start Date	End Date	Deadline	Paid On
December 15, 2024	December 28, 2024	December 31, 2024	January 10, 2025
December 29, 2024	January 11, 2025	January 14, 2025	January 24, 2025
January 12, 2025	January 25, 2025	January 28, 2025	February 7, 2025
January 26, 2025	February 8, 2025	February 11, 2025	February 21, 2025
February 9, 2025	February 22, 2025	February 25, 2025	March 7, 2025
February 23, 2025	March 8, 2025	March 11, 2025	March 21, 2025
March 9, 2025	March 22, 2025	March 25, 2025	April 4, 2025
March 23, 2025	April 5, 2025	April 8, 2025	April 18, 2025
April 6, 2025	April 19, 2025	April 22, 2025	May 2, 2025
April 20, 2025	May 3, 2025	May 6, 2025	May 16, 2025
May 4, 2025	May 17, 2025	May 20, 2025	May 30, 2025
May 18, 2025	May 31, 2025	June 3, 2025	June 13, 2025
June 1, 2025	June 14, 2025	June 17, 2025	June 27, 2025
June 15, 2025	June 28, 2025	July 1, 2025	July 11, 2025
June 29, 2025	July 12, 2025	July 15, 2025	July 25, 2025
July 13, 2025	July 26, 2025	July 29, 2025	August 8, 2025
July 27, 2025	August 9, 2025	August 12, 2025	August 22, 2025
August 10, 2025	August 23, 2025	August 26, 2025	September 5, 2025
August 24, 2025	September 6, 2025	September 9, 2025	September 19, 2025
September 7, 2025	September 20, 2025	September 23, 2025	October 3, 2025
September 21, 2025	October 4, 2025	October 7, 2025	October 17, 2025
October 5, 2025	October 18, 2025	October 21, 2025	October 31, 2025
October 19, 2025	November 1, 2025	November 4, 2025	November 14, 2025
November 2, 2025	November 15, 2025	November 18, 2025	November 28, 2025
November 16, 2025	November 29, 2025	December 2, 2025	December 12, 2025
November 30, 2025	December 13, 2025	December 16, 2025	December 26, 2025
December 14, 2025	December 27, 2025	December 30, 2025	January 9, 2026
December 28, 2025	January 10, 2026	January 13, 2026	January 23, 2026

Late time submissions and mistakes may result in late payment!

2025 Bank and/or 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.

Instructions for Employer Forms

Please use the instructions below to complete the attached Palco forms in order to become an employer through the self-directed program.

- The **Participant Referral and Intake** is used to enroll the participant in the program and establish the employer of record. Complete the entire form.
- The **Designation of Surrogate Employer** is used to establish a surrogate Employer of Record on behalf of the participant. Complete the entire form. Sign and date the highlighted fields at the bottom of page 2. *This form is applicable only when the participant is not the employer.*
- The **Employer Responsibilities & Attestation** outlines the responsibilities of the employer. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **Employer Authorization Agreement** outlines Palco's responsibilities as the fiscal/employer-agent and authorizes Palco to ensure compliance with the IRS and other federal and state tax authorities on the employer's behalf. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **K-CNS 032** gives Palco the authority to provide and receive information and to perform any and all acts that Palco can perform on your behalf as the employer with respect to any Kansas unemployment compensation matters. Complete, sign and date the highlighted fields on the page.
- The **KS DO-10 POA** gives Palco the authority to provide and receive information and to perform any and all acts that Palco can perform on your behalf as the employer with respect to any Kansas tax withholding matters. Complete, sign and date the highlighted fields on the page.
- The **PCA Pay Rate Information** is used to determine the initial pay rate of the worker or to document any changes to the worker's pay rate.
 - The employer completes this form.
 - The worker signs and dates at the bottom of the form.
 - The employer signs and dates the bottom of the form.

KS WORK Participant Referral & Intake

Complete this form entirely to enroll the participant, provide important information to continue the enrollment process, and establish the employer of record.

PARTICIPANT INFORMATION			
First Name	Middle Name	Last Name	
Social Security Number	Date of Birth (mm/dd/yyyy)	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	Medicaid ID
Physical Address (Street Address, Including Apt. #)			
City	State	Zip	County
Mailing Address— <i>if different than the physical address</i>			
City	State	Zip	County
Phone1	Email	Preferred Method of Communication <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> Phone	
INDEPENDENT LIVING COUNSELOR INFORMATION			
Full Name		Address:	
Phone1	Email		

By participating in the self-directed, budget authority model, the participant or someone over the age of 18 who the participant elects (the “surrogate”) will manage and direct the services and funds provided under the budget. This may include either agency-provided, agency-directed employer of record or member-directed attendant care. 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. This responsibility is known as the employer of record. Who will serve as the employer of record? (Select one.)

- A surrogate individual. **Please complete a Designation of Surrogate Employer.**

- The participant.

How would you like to continue the enrollment process?

- Complete Enrollment Paperwork Online. The EOR will receive login instructions from Palco
- Email a prepopulated PDF packet to the EOR
- Mail a prepopulated paper packet to the EOR's address

The Independent Living Counselor assigned to your case will have access to enrollment information, carryover funds, and utilization data in the Palco portal. If you want to opt out of them having this access, please write below that you are choosing to opt out.

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

Designation of Surrogate Employer

Check this box if this form is being used to change the Employer of Record on an existing participant's account. Effective date of change: ____/____/____. This change will be effective starting the next scheduled service period after paperwork is processed.

Check this box if revoking current Designated Surrogate Employer on an existing participant's account. Effective date of revocation: ____/____/____.

Name of Employer being terminated: _____

PARTICIPANT INFORMATION		
Full Name	ID / Last 4 of SSN	Program: <div style="text-align: center;">WORK</div>

The employer of record must recruit, hire, train, supervise, and terminate workers who provide support to the participant. This includes overseeing worker tasks and schedules, completing enrollment forms, and submitting timesheets. The employer of record functioning, must be over the age of 18, demonstrate a strong commitment to the participant, display knowledge about and respect for the participant's preferences, and use sound judgment to act on the participant's behalf.

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

The employer does not receive monetary compensation for directing care on the participant's behalf in the course of the self-directed program. Employers cannot provide direct support services to the participant. Employees must have no convictions involving exploitation, abuse, or assault on another person and must be fully capable of the responsibilities associated with managing support staff and handling financial aspects of the self-directed program, including proper utilization of the budget and verifying the accuracy of reports provided by Palco.



By completing this form and signing below, all parties agree that the individual named herein shall accept the responsibilities of the employer of record. The employer consents to complete enrollment electronically and has provided an email address and Social Security Number that belongs to him and her. The employer understands that Palco is not responsible for providing information to an incorrect email address supplied by him or her. The employer has read and agrees to Palco's Notice of Privacy Practices and the Terms and Conditions of Palco's online enrollment system and agrees to receive information, notifications, and other correspondence electronically to the email address provided in this document. Such correspondence may contain Personal Health Information as defined at 45 CFR 160.103 and other personally identifiable information. The employer accepts all risks associated with the transmission of such information via those channels. The employer understands that his or her consent is in effect until Palco is notified in writing that the employer withdraws such consent.

Employer Printed Name

Participant Printed Name

Employer Signature

Participant Signature

Date

Date

**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 surrogate employer listed on this form will be made inactive and terminated in the Palco system. If a surrogate employer is required and or a new surrogate employer has not been designated by the effective date listed above then your services as a participant will be suspended. Service provided during the suspended period may not be eligible for payment by Palco if the proper employer/ employee relationship is not established.

Employer Responsibilities & Attestation

As the employer of record, I understand that I am the sole employer for all support workers providing services to the participant. The employer controls the training and management, evaluation, scheduling, and termination of the worker. The worker is not employed or retained by Palco, program/state administrators, or any other state or federal governmental agency. The worker is not an independent contractor.

As the employer, I must adhere to all federal, state, local, program, and employment-related (including all Department of Labor, United States Citizenship and Immigration Services, Internal Revenue Service, and state law and unemployment agency) laws, regulations, and requirements, as well as program rules and policy. This includes providing necessary training and orientation to workers, reporting critical incidents, and reporting suspected fraud, waste, abuse, neglect, or exploitation.

The employer must assume responsibility for managing the risk and liability of any incidence(s) of work-related injuries or illnesses and for any negligent acts or omissions in the work place. Neither Palco, nor program/state administrators, are responsible or liable for any negligent acts, work-related injuries, or omissions by the employer, participant, worker, service providers, or other authorized parties.

Funds to pay for services provided by the worker are from public sources, and financial accountability and liability applies to the use of the funds. Both the employer and worker have individual and joint responsibilities to be accountable for the funds spent through the program and understand that submitting false or fraudulent timesheets or submitting requests for payment of goods or services provided, other than those approved on the authorized service budget, will be reported to the appropriate authorities for investigation and possible prosecution as fraud. In the case of insufficient funds to cover program expenses, as the employer, you are responsible for payment to the worker or service provider under state and federal laws. The employer must maintain accurate records and provide such records to authorized parties as requested, as well as adhere to all program rules and regulations, including Palco's Privacy Policies.

By signing below, I attest that I have read, understand, agree and attest to the above and have directed my worker accordingly.

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

Date



Employer Authorization Agreement

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

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

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

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

Date

EMPLOYER REPRESENTATIVE AUTHORIZATION

K-CNS 032 (Rev. 12-21)

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

Request will be denied if any item is incomplete.

Employer Serial Number: _____

Employer: _____

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

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

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

Representative retained to represent you: Palco, Inc.

Representative's phone: (501) 604.9936 Representative's email: tax@palcofirst.com

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

Employer's Quarterly Wage Report and Unemployment Tax Return, K-CNS 100

Name: Palco, Inc.

Address: PO Box 13260

City, State, ZIP: Maumelle, AR 72113

Annual Experience Rating Notice, K-CNS 404, and Annual Notice of Benefit Charges, K-CNS 403

Name: Palco, Inc.

Address: PO Box 13260

City, State, ZIP: Maumelle, AR 72113

Last Employer, Base Period and all other Benefit and Appeal Claim Notices

Name: Palco, Inc.

Address: PO Box 13260

City, State, ZIP: Maumelle, AR 72113

Owner, partner, corporate officer, LLC member/manager signature

Date (mm/dd/yyyy)

_____ (_____) _____
 Email Phone

More information about filing reports as an authorized employer representative is found at www.KansasEmployer.gov.

POWER OF ATTORNEY

1. TAXPAYER INFORMATION.

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

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

2. TAXPAYER GRANT OF POWER OF ATTORNEY.

I hereby appoint the following attorney, accountant, or other representative as my attorney-in-fact:

Representative's name and title (if member of a firm, enter both the representative's name and firm name)					EIN/SSN/PTIN	Phone Number
PALCO, INC					05-0578399	501.604.9936
Address		City	State	Zip Code	Zip Code	Fax Number
PO BOX 242930		LITTLE ROCK	AR	72223	72223	501.821.0045
Foreign Address (if applicable)		City	Province	Country	Zip Code	Email Address
						tax@palcofirst.com
					EIN/SSN/PTIN	Phone Number
Address					Zip Code	Fax Number
Foreign Address (if applicable)		City	Province	Country	Zip Code	Email Address

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

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

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

AUTHORIZED ACTS.

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

- Receive and inspect my confidential tax information. Sign agreements, consents or other documents on my behalf.
 Represent me in tax matters before the department. Perform any act that I can perform with respect to the tax matter listed above.
 List any specific additions or deletions to the acts that are otherwise authorized in this power of attorney (see Instructions).

RETENTION/REVOCAION OF PRIOR POWERS OF ATTORNEY.

I hereby revoke all earlier powers of attorney on file with the Kansas Department of Revenue for the same tax matters and periods covered by this document.

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

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

PLEASE SIGN PAGE 2

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

_____	_____	_____
(Signature)	(Printed Name)	(Date)
_____	_____	_____
(Signature)	(Printed Name)	(Date)

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

_____	ALICIA PALADINO	_____
(Signature)	(Printed Name)	(Date)
_____	_____	_____
(Signature)	(Printed Name)	(Date)

INSTRUCTIONS FOR POWER OF ATTORNEY AUTHORIZATION

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

SECTION 1. TAXPAYER INFORMATION.

Individuals. In the block provided, enter your name, SSN, address, telephone number, and email address in the spaces provided. If this POA is for a joint return and your spouse is designating the same representative or representatives, enter your spouse's name, address (if different from your own), Social Security number, and your spouse's email address.

Businesses. Enter both the legal name and the DBA or trade name, if different. For example, if the business is an individual proprietorship, enter the proprietor's name and the name under which business is transacted. (e.g., *Joe Smith dba Joe's Diner*). Also enter the EIN (federal employer identification number), telephone number, business address, and email address.

Estates. Enter the name, title, address, and email address of the decedent's executor/personal representative in the taxpayer section. Use the spouse's section to enter the decedent's name, date of death, and SSN.

SECTION 2. TAXPAYER GRANT OF POWER OF ATTORNEY.

Representative's name. Complete all the requested information for each representative. If the representative is a member of a firm, enter the firm's name too. If you are designating more than two representatives, please complete another form and attach it to this form. Mark the second form "additional representatives."

Type of tax. If you wish the power of attorney to apply to all periods and all tax types administered by KDOR, please check the box(es) for "All tax types" and "All tax periods". If for a specific tax type and/or tax year enter the type of tax and the tax years or reporting periods for each tax type. If the matter relates to estate, inheritance, or succession tax, please enter the date of the decedent's death.

Authorized acts. Check all boxes that apply. Use the additional lines to limit, clarify, or otherwise define the acts authorized by this POA. For example, if you wish to limit the POA to a specific time period or to establish an expiration date, enter that information and the dates (month, day, and year) on these lines.

Retention/revocation of prior powers of attorney. Unless otherwise specified, this POA replaces and revokes all previous POAs on file with the department. If there is an existing POA that you do NOT want to revoke, check the box in this section and enter the representative's name and EIN/SSN/PTIN in the space provided.

If you wish to revoke an existing POA without naming a new representative, attach a copy of the previously executed POA. On the copy of the previously executed POA, write "REVOKE" across the top of the form, and initial and date it again under your signature or signatures already in Section 3.

SECTION 3. SIGNATURE OF TAXPAYER(S).

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

SECTION 4. SIGNATURE OF REPRESENTATIVE(S).

Each representative that you name must sign and date this form.

TAXPAYER ASSISTANCE

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

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

The Department of Revenue office hours are 8 a.m. to 4:45 p.m., Monday through Friday.

Additional copies of this form are available from our website at: ksrevenue.gov



Employer IRS Forms Instructions

Please complete the attached IRS forms to become an employer through the self-directed program. Use the instructions and checklist below to guide you through this process. All areas highlighted in yellow on the forms must be signed.

- **IRS Form SS-4** gives Palco the ability to file for a FEIN (Federal Employer Identification Number) with the IRS on your behalf. This is required of all employers in the United States.
 - Print your full name on Line 1.
 - List your county and state on Line 6.
 - Print your full name on Line 7a.
 - Print your Social Security Number (SSN) on Line 7b.
 - *This must match the SSN on your official Social Security Card.*
 - *If you already have a FEIN under your SSN, print your FEIN on Line 7b, instead of your SSN, send Palco a copy FEIN assignment letter from the IRS.*
 - Print your name, sign and date at the bottom of the form.

If you already have an FEIN under your SSN, please send Palco a copy FEIN assignment letter from the IRS.

- **IRS Form 2678** appoints Palco as your agent only for the limited purposes of payment employment payroll taxes for the participant's worker.
 - Print your full name on Line 2.
 - Print your address in the appropriate spaces on Line 4. Be sure to complete all three rows as applicable.
 - Print your name, sign, and date at the bottom of the form.

- **IRS Form 8821** allows Palco to correspond with the IRS on your behalf for the limited purpose of the self-directed program.
 - Print your full name and address in the appropriate space in Box 1.
 - Print your name, sign, and date at the bottom of the form.

Application for Employer Identification Number

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

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

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

EIN

1	Legal name of entity (or individual) for whom the EIN is being requested		
Type or print clearly.	2	Trade name of business (if different from name on line 1) Palco, Inc	3 Executor, administrator, trustee, "care of" name Palco, Inc. as 3504 Fiscal Employer Agent
	4a	Mailing address (room, apt., suite no. and street, or P.O. box) PO Box 13260	5a Street address (if different) (Don't enter a P.O. box.)
	4b	City, state, and ZIP code (if foreign, see instructions) Maumelle, AR 72113	5b City, state, and ZIP code (if foreign, see instructions)
	6	County and state where principal business is located	
	7a	Name of responsible party	7b SSN, ITIN, or EIN
8a	Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members
8c	If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a	Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check. <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> <input type="checkbox"/> Other nonprofit organization (specify) _____ <input type="checkbox"/> REMIC <input type="checkbox"/> <input checked="" type="checkbox"/> Other (specify) Household Employer (HCSR) Group Exemption Number (GEN) if any _____		
9b	If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10	Reason for applying (check only one box) <input type="checkbox"/> _____ <input type="checkbox"/> Banking purpose (specify purpose) _____ <input type="checkbox"/> _____ <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a trust (specify type) _____ <input checked="" type="checkbox"/> Other (specify) Household Employer (HCSR) <input type="checkbox"/> Created a pension plan (specify type) _____		
11	Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year
13	Highest number of employees expected in the next 12 months (enter -0- if none).		14 Reserved for future use
	Agricultural	Household	
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"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> Other (specify) Household Employer (HCSR)		
17	Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18	Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name Alicia Paladino	Designee's telephone number (include area code) 501.604.9936	
	Address and ZIP code PO Box 13260, Maumelle, AR 72113	Designee's fax number (include area code) 501.821.0045	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)	
Name and title (type or print clearly)		Applicant's fax number (include area code)	
Signature	Date		

Form **2678** **Employer/Payer Appointment of Agent**

(Rev. December 2023) Department of the Treasury — Internal Revenue Service



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.

- If you're 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 isn't effective until we approve your request. See the instructions for more information.

- If you're an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

For IRS use:

Part 1: Why you're 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

City State ZIP code

Foreign country name Foreign province/country Foreign postal code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. (Check all that apply.)

- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)
- Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)
- Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)
- Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)
- Form 945, Annual Return of Withheld Federal Income Tax
- Form CT-1, Employer's Annual Railroad Retirement Tax Return
- Form CT-2, Employee Representative's Quarterly Railroad Tax Return

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)	<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 can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- Check here if you're 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.

Sign your name here

Print your name here

Print your title here

Date

/

/

Best daytime phone

Now give this form to the agent to complete.

Tax Information Authorization

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

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

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

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

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

Name and address Palco Alicia Paladino PO Box 13260 Maumelle, AR 72113	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)