



## NM Self/Participant Direction Employer Enrollment Packet

This packet contains all the forms you need to enroll as an employer in self-direction and begin paying your employee. Please make sure to follow all directions in this packet.

You must complete and return:

- |  |  |
|--|--|
| <input type="checkbox"/> Employer's Information & Responsibilities | <input type="checkbox"/> NM ACD-31102  |
| <input type="checkbox"/> Designation of 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 |

We encourage you to use the checklist above as a final review before you return the forms. Failure to return these forms will delay enrollment. *Note: To fill out the forms in this PDF packet on your computer before printing, complete the Designation of Employer Form first, including page 2, then review the remaining documents to verify data inserted properly.* The other documents, including information on how to complete forms, the payment schedule, and similar instructional forms, are for informational purposes only and do not need to be returned. Send completed forms by fax, email, mail, or in person to Conduent at one of the addresses below.

**Fax: 866.302.6787**

**Email: [docprocessing@conduent.com](mailto:docprocessing@conduent.com)**

**Physical Address:  
1720-A Randolph Rd SE  
Albuquerque, NM 87106**

**Mailing Address:  
PO Box 27460  
Albuquerque, NM 87125-7460**

Should you need any assistance during this process, please contact the Consolidated Customer Service Center (CCSC) at 1.800.283.4465.

We look forward to serving you!



# PALCO PAYMENT SCHEDULE - 2025

## New Mexico Self-Direction Program

Service Period		Faxed Timesheets Due by 12 am	Online Timesheets Due by 12 pm	Payments Made by Palco by 5pm
SATURDAY		SATURDAY	TUESDAY	FRIDAY
Start Date	End Date	Deadline	Deadline	Paid On
December 14, 2024	December 27, 2024	December 28, 2024	December 31, 2024	January 10, 2025
December 28, 2024	January 10, 2025	January 11, 2025	January 14, 2025	January 24, 2025
January 11, 2025	January 24, 2025	January 25, 2025	January 28, 2025	February 7, 2025
January 25, 2025	February 7, 2025	February 8, 2025	February 11, 2025	February 21, 2025
February 8, 2025	February 21, 2025	February 22, 2025	February 25, 2025	March 7, 2025
February 22, 2025	March 7, 2025	March 8, 2025	March 11, 2025	March 21, 2025
March 8, 2025	March 21, 2025	March 22, 2025	March 25, 2025	April 4, 2025
March 22, 2025	April 4, 2025	April 5, 2025	April 8, 2025	April 18, 2025
April 5, 2025	April 18, 2025	April 19, 2025	April 22, 2025	May 2, 2025
April 19, 2025	May 2, 2025	May 3, 2025	May 6, 2025	May 16, 2025
May 3, 2025	May 16, 2025	May 17, 2025	May 20, 2025	May 30, 2025
May 17, 2025	May 30, 2025	May 31, 2025	June 3, 2025	June 13, 2025
May 31, 2025	June 13, 2025	June 14, 2025	June 17, 2025	June 27, 2025
June 14, 2025	June 27, 2025	June 28, 2025	July 1, 2025	July 11, 2025
June 28, 2025	July 11, 2025	July 12, 2025	July 15, 2025	July 25, 2025
July 12, 2025	July 25, 2025	July 26, 2025	July 29, 2025	August 8, 2025
July 26, 2025	August 8, 2025	August 9, 2025	August 12, 2025	August 22, 2025
August 9, 2025	August 22, 2025	August 23, 2025	August 26, 2025	September 5, 2025
August 23, 2025	September 5, 2025	September 6, 2025	September 9, 2025	September 19, 2025
September 6, 2025	September 19, 2025	September 20, 2025	September 23, 2025	October 3, 2025
September 20, 2025	October 3, 2025	October 4, 2025	October 7, 2025	October 17, 2025
October 4, 2025	October 17, 2025	October 18, 2025	October 21, 2025	October 31, 2025
October 18, 2025	October 31, 2025	November 1, 2025	November 4, 2025	November 14, 2025
November 1, 2025	November 14, 2025	November 15, 2025	November 18, 2025	November 28, 2025
November 15, 2025	November 28, 2025	November 29, 2025	December 2, 2025	December 12, 2025
November 29, 2025	December 12, 2025	December 13, 2025	December 16, 2025	December 26, 2025
December 13, 2025	December 26, 2025	December 27, 2025	December 30, 2025	January 9, 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*	Labor Day - Monday, September 1*
Martin Luther King, Jr Day - Monday, January 20	Columbus Day- Monday, October 13
President's Day- Monday, February 17	Veterans Day - Tuesday, November 11
Memorial Day - Monday, May 26*	Thanksgiving - Thursday-Friday, November 27-28*
Juneteenth Day - Thursday, June 19	Christmas - Wednesday-Thursday, December 24-25*
Independence Day - Friday, July 4*	

\* Palco Office Closures



# VENDOR PAYMENT SCHEDULE - 2025

## New Mexico Self-Direction Program

**Payment Request/Invoices MUST be received by Conduit**

**Payments Made by Palco**

**Payment Request/Invoices MUST be received by Conduit**

**Payments Made by Palco**

**SATURDAY**

**FRIDAY**

**SATURDAY**

**FRIDAY**

Deadline
December 28, 2024
January 4, 2025
January 11, 2025
January 18, 2025
January 25, 2025
February 1, 2025
February 8, 2025
February 15, 2025
February 22, 2025
March 1, 2025
March 8, 2025
March 15, 2025
March 22, 2025
March 29, 2025
April 5, 2025
April 12, 2025
April 19, 2025
April 26, 2025
May 3, 2025
May 10, 2025
May 17, 2025
May 24, 2025
May 31, 2025
June 7, 2025
June 14, 2025
June 21, 2025
June 28, 2025

Paid On
January 10, 2025
January 17, 2025
January 24, 2025
January 31, 2025
February 7, 2025
February 14, 2025
February 21, 2025
February 28, 2025
March 7, 2025
March 14, 2025
March 21, 2025
March 28, 2025
April 4, 2025
April 11, 2025
April 18, 2025
April 25, 2025
May 2, 2025
May 9, 2025
May 16, 2025
May 23, 2025
May 30, 2025
June 6, 2025
June 13, 2025
June 20, 2025
June 27, 2025
July 3, 2025
July 11, 2025

Deadline
July 5, 2025
July 12, 2025
July 19, 2025
July 26, 2025
August 2, 2025
August 9, 2025
August 16, 2025
August 23, 2025
August 30, 2025
September 6, 2025
September 13, 2025
September 20, 2025
September 27, 2025
October 4, 2025
October 11, 2025
October 18, 2025
October 25, 2025
November 1, 2025
November 8, 2025
November 15, 2025
November 22, 2025
November 29, 2025
December 6, 2025
December 13, 2025
December 20, 2025
December 27, 2025
January 3, 2026

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July 25, 2025
August 1, 2025
August 8, 2025
August 15, 2025
August 22, 2025
August 31, 2025
September 5, 2025
September 12, 2025
September 19, 2025
September 26, 2025
October 3, 2025
October 10, 2025
October 17, 2025
October 24, 2025
October 31, 2025
November 7, 2025
November 14, 2025
November 21, 2025
November 28, 2025
December 5, 2025
December 12, 2025
December 19, 2025
December 26, 2025
January 2, 2026
January 9, 2026
January 16, 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\*

## **Instructions for Employer Forms**

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

- The **Employer's Information & Responsibilities** outlines the responsibilities of the Employer for the employees and Vendors along with information regarding the Participant's Budget. Complete, sign, and date all highlighted fields.
- The **Designation of Employer** is used to establish an Employer of Record (EOR) on behalf of the member. Complete the entire form. Sign and date the highlighted fields on page 2.
- 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 **Authorization Agreement** outlines Conduent's responsibilities as the fiscal/employer-agent and authorizes them 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 **NM ACD-31102** form gives Conduent the authority to provide and receive information and to perform any and all acts that they can perform on your behalf as the employer with respect to any New Mexico Taxation and Revenue Department matters. Complete, sign and date the highlighted fields on the page.

\*If the employer has already been setup with their state for State Unemployment Tax Act (SUTA), then a separate document must be provided with log-in credentials (including account number, current rate, user ID password, security questions, etc.) and state ID.

## Employer's Information & Responsibilities

EMPLOYER (APPLICANT) INFORMATION	
Full Name	ID/Last 4 of SSN

### **As an Employer of Record, you must agree to the following terms:**

- 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.
- Controls the training and management, evaluation, scheduling, and termination of the employee.
  - Any terminations of Employees or vendors must be reported to Conduent.
- The employees that are employed are not employed or retained by Palco, program/state administrators, or any other state or federal governmental agency. The employee is not an independent contractor.
- 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.
- To report all critical incidents relating to the participant's health, safety, and welfare, including suspicion of fraud, abuse, or neglect.
- 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, are responsible or liable for any negligent acts, work-related injuries, or omissions by the employer, participant, employee, service providers, or other authorized parties.

### **EMPLOYEE(S)**

I am the sole employer for all support employees providing services to the participants. You are responsible for:

- Providing necessary training and orientation to employees.
  - Certificates and rosters of all training completed by Employees (Individual/Vendor) must be provided to Conduent upon completion.
- Ensuring all enrollment documentation is completed for the Employee(s).
  - Reporting any changes from any Employee including changes in my background history or qualifications required to perform services under this program.
  - Agreeing on a specific set of job duties or services to be provided. Any changes must provide an updated form to Conduent. Refer to Employee Agreement.
  - Submitting a Provider attestation form **annually** to Conduent to remain compliant with the HCBS Setting Rule requirements.
  - Employees must comply with all laws, rules and regulations of the New Mexico corporation Commission for Telecommunications and Security Systems; and comply with all laws, rules, and regulations from the Federal Communications Commission for telecommunications.
  - Employees providing transportation services, must provide a valid New Mexico driver's license, a copy of the no chargeable (at fault) accidents within the previous two years, a copy of no driving while intoxicated convictions within the previous two years, and possess and maintain current insurance policy and registration for each vehicle.
    - Confirming that this information is updated and current.

- Reporting critical incidents, and reporting suspected fraud, waste, abuse, neglect, or exploitation.

**VENDOR(S)**

- Ensuring all documentation are filled out completely for the Vendor(s).
  - Agreeing on a specific set of job duties or services to be provided. Any changes must provide an updated form to Conduent. Refer to Vendor Agreement.
  - Submitting a Provider attestation form **annually** to Conduent to remain compliant with the HCBS Setting Rule requirements.
- Is Responsible to ensure payments are made to provider agencies/vendors/contractors for services provided.
- Understands that at any time, the provider agency/vendor/contractor can change their preference of payment from check to direct deposit subject to the processes and timelines outlined in the Direct Deposit Agreement and associated instructions.
- Understands that if there is a conflict about the services provided, including, but not limited to type, quantity or duration, it is the responsibility of the Employer to resolve this directly with the provider or service following New Mexico laws governing such conflicts.

**BUDGET PLAN**

- Both the employer and employee have individual and joint responsibilities to be accountable for the funds spent through the program. These Funds that are utilized to pay for services provided by the employee are from public sources, and financial accountability and liability applies to the use of the funds. You are responsible for:
  - Ensuring that the Budget is being managed according to the funds available for the Participant.
    - Any new rate increases, the new rate must be approved in the member’s Budget.
  - Revising timesheets and Vendor Payment Request are filled out completely and the correct documentation is submitted (such as invoices).
    - Timesheets and Vendor Payment Request must be submitted in a timely manner referred to in the Payment Schedule.
      - Any timesheets and Vendor Payment Requests that are received Late will NOT be paid until the following scheduled payment issue date.
      - Employee(s) will not be paid for any work performed over the amount authorized and documented in the budget to the Employee.
  - 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 employee or service provider under state and federal laws.

By signing below, you acknowledge that you have read this agreement and accept responsibility as an Employer of Record. You understand your responsibilities and duties associated with that role, and will comply with program policies and requirements. The information provided herein is true and accurate to the best of your knowledge. You further understand and agree that violation of this agreement will result in termination.

\_\_\_\_\_  
**Employer Printed Name**

\_\_\_\_\_  
**Employer Signature**

\_\_\_\_\_  
**Date**

**Note: To fill out the forms in this PDF packet on your computer before printing, complete this Data Form first, including page 2, then review the remaining documents to verify data inserted properly.**



## Designation of Employer

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

PARTICIPANT INFORMATION	
Full Name	Last 4 of SSN

The employer of record must recruit, hire, train, supervise, and terminate employees who provide support to the participant. This includes overseeing employee 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 ( <b>REQUIRED</b> )	Date of Birth (mm/dd/yyyy)	
<b>Relationship to Participant</b> <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: _____			<b>Gender</b> <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 has provided an email address that belongs to him or her and 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 enrollment system and agrees to receive information, notifications, and other correspondence electronically to the email address provided in this document. Such correspondence may contain Personal Health Information as defined at 45 CFR 160.103 and other personally identifiable information. The employer accepts all risks associated with the transmission of such information via those channels. The employer understands that his or her consent is in effect until Palco is notified in writing that the employer withdraws such consent.

\_\_\_\_\_  
**Employer Printed Name**

\_\_\_\_\_  
**Participant Printed Name**

\_\_\_\_\_  
**Employer Signature**

\_\_\_\_\_  
**Participant Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Date**

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

\_\_\_\_\_  
**Witness Printed Name**

\_\_\_\_\_  
**Witness Signature**

\_\_\_\_\_  
**Date**





## **Employer Responsibilities & Attestation**

As the employer of record, I understand that I am the sole employer for all support employees providing services to the participant. The employer controls the training and management, evaluation, scheduling, and termination of the employee. The employee is not employed or retained by Palco, program/state administrators, or any other state or federal governmental agency. The employee 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 employees, 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, employee, service providers, or other authorized parties.

Funds to pay for services provided by the employee are from public sources, and financial accountability and liability applies to the use of the funds. Both the employer and employee 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 employee 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 employee accordingly.

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**Printed Employer Name**

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**ID# / Last Four of SSN**

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**Employer Signature**

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**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 employees and other employment-related responsibilities falling under Internal Revenue Service (IRS) guidance, Department of Labor (DOL), and agency/programmatic guidelines and regulations. Palco, Inc. will act as my agent in a limited scope and on my behalf for only the tasks related to this program and as listed below, notwithstanding approval by the IRS or other state agencies.

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

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

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**Printed Employer Name**

---

**ID# / Last Four of SSN**

---

**Employer Signature**

---

**Date**

New Mexico Taxation and Revenue Department

**Tax Information Authorization**

**Tax Disclosure**

PLEASE TYPE OR PRINT IN BLACK INK

This form will expire three years from the date that this *Tax Information Authorization Tax Disclosure* form has been signed by the authorizing individual listed below. If your authorized representative changes, submit a new form to notify the Department.

<b>Check one (Required):</b> <input type="checkbox"/> New <input type="checkbox"/> Update <input type="checkbox"/> Revoke <input type="checkbox"/> Revoke <u>All</u>			
<b>Section I: Taxpayer Information</b> *Required Fields (If the required fields are not complete, this form is VOID and the taxpayer's information will not be shared.)			
<b>Name(s)*</b>		<b>A. Tax Identification Number(s)*</b>	
DBA Name(s) (If applicable)		SSN: _____	
Mailing Address* (If the address is new or changed, mark this box <input type="checkbox"/> )		Spouse SSN: _____	
City*		FEIN: _____	
State*		NMBTIN: _____	
Zip Code*		<b>B. Reporting Period(s)*</b>	
Telephone Number (        )		<input type="checkbox"/> All tax periods, <b>or</b>	
E-mail Address		Specify:	
Fax Number (        )		Tax Year(s): _____	
		Starting Period: _____	
		Ending Period: _____	
		<b>C. Tax Program(s)*</b>	
		<input type="checkbox"/> <b>All State Taxes</b>	
		<input type="checkbox"/> Personal Income Tax	
		<input type="checkbox"/> Gross Receipts Tax	
		<input type="checkbox"/> Wage Withholding Tax	
		<input type="checkbox"/> Cannabis Excise Tax	
		<input type="checkbox"/> Compensating Tax	
		<input type="checkbox"/> Corporate Income Tax	
		<input type="checkbox"/> Fiduciary Income Tax	
		<input type="checkbox"/> Governmental Gross Receipts Tax	
		<input type="checkbox"/> Interstate Telecommunications Gross Receipts Tax	
		<input type="checkbox"/> Leased Vehicle Gross Receipts Tax and Surcharge	
		<input type="checkbox"/> Non-wage Withholding Tax	
		<input type="checkbox"/> Oil and Gas Tax	
		<input type="checkbox"/> Other: _____	
<b>Section II: Authorized Representative Information</b>			
Individual Representative's Name*		TAP Logon (If applicable)	
Mailing Address*		Telephone Number* (        )	Fax Number (        )
City*	State*	Zip Code*	E-Mail Address*
<b>Section III: Information Authorization</b> Check all that apply			
<input type="checkbox"/> A. Authorization to disclose tax information. The Department is authorized to disclose confidential tax information on file to the above-designated individual or firm.			
<input type="checkbox"/> B. Authorization of third-party representative to access Taxpayer Access Point (TAP). The taxpayer authorizes the above-designated individual to access TAP on their behalf. TAP discloses confidential tax information on file with the Taxation and Revenue Department. TAP allows for the submission of returns, payments, and refund requests.			
<input type="checkbox"/> C. Designation of third-party representative. The Department is notified that the above-designated individual or firm has been authorized to represent the taxpayer(s) before the Taxation and Revenue Department. The representative is authorized to perform all authorized acts that the taxpayer(s) can perform for the designated tax programs and tax periods, except for acts that only an individual admitted and licensed as a qualified representative in New Mexico can perform.			
<input type="checkbox"/> D. Designation of qualified representative. The Department is notified that the above-designated individual or firm has been authorized and is qualified to represent the taxpayer(s) before the Taxation and Revenue Department in a protest or administrative hearing.			
i. Designation type: _____			
ii. License/Enrollment Number: _____			
iii. State of Jurisdiction: _____			
<b>Authorizing Signature(s)</b>			
By signing below, I acknowledge that the authorized individual representative(s) listed above, have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103. By signing below, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.			
<b>Printed Name*</b>		Printed Name	
<b>Title</b>		Title	
<b>Signature*</b>	<b>Date*</b>	Signature	Date
<ul style="list-style-type: none"> <li>• For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form.</li> <li>• For a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department.</li> </ul>			



## **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 paying 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](http://www.irs.gov/FormSS4) for instructions and the latest information.

EIN

<b>1</b>	Legal name of entity (or individual) for whom the EIN is being requested																	
<b>Type or print clearly.</b>	<b>2</b>	Trade name of business (if different from name on line 1) <b>Palco, Inc</b>	<b>3</b> Executor, administrator, trustee, "care of" name <b>Palco, Inc. as 3504 Fiscal Employer Agent</b>															
	<b>4a</b>	Mailing address (room, apt., suite no. and street, or P.O. box) <b>PO Box 13260</b>	<b>5a</b> Street address (if different) (Don't enter a P.O. box.)															
	<b>4b</b>	City, state, and ZIP code (if foreign, see instructions) <b>Maumelle, AR 72113</b>	<b>5b</b> City, state, and ZIP code (if foreign, see instructions)															
	<b>6</b>	County and state where principal business is located																
	<b>7a</b>	Name of responsible party	<b>7b</b> SSN, ITIN, or EIN															
<b>8a</b>	Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<b>8b</b> If 8a is "Yes," enter the number of LLC members															
<b>8c</b>	If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
<b>9a</b>	<b>Type of entity</b> (check only one box). <b>Caution:</b> If 8a is "Yes," see the instructions for the correct box to check. <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> Sole proprietor (SSN) _____</td> <td><input type="checkbox"/> Estate (SSN of decedent) _____</td> </tr> <tr> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Plan administrator (TIN) _____</td> </tr> <tr> <td><input type="checkbox"/> Corporation (enter form number to be filed) _____</td> <td><input type="checkbox"/> Trust (TIN of grantor) _____</td> </tr> <tr> <td><input type="checkbox"/> Personal service corporation</td> <td><input type="checkbox"/> Military/National Guard <input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/> Church or church-controlled organization</td> <td><input type="checkbox"/> Farmers' cooperative <input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/> Other nonprofit organization (specify) _____</td> <td><input type="checkbox"/> REMIC <input type="checkbox"/></td> </tr> <tr> <td><input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b></td> <td>Group Exemption Number (GEN) if any _____</td> </tr> </table>			<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) <b>Household Employer (HCSR)</b>	Group Exemption Number (GEN) if any _____	
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<input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>	Group Exemption Number (GEN) if any _____																	
<b>9b</b>	If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country															
<b>10</b>	<b>Reason for applying</b> (check only one box) <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> _____</td> <td><input type="checkbox"/> Banking purpose (specify purpose) _____</td> </tr> <tr> <td><input type="checkbox"/> Hired employees (Check the box and see line 13.)</td> <td><input type="checkbox"/> Changed type of organization (specify new type) _____</td> </tr> <tr> <td><input type="checkbox"/> Compliance with IRS withholding regulations</td> <td><input type="checkbox"/> Purchased going business</td> </tr> <tr> <td><input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b></td> <td><input type="checkbox"/> Created a trust (specify type) _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Created a pension plan (specify type) _____</td> </tr> </table>			<input type="checkbox"/> _____	<input type="checkbox"/> Banking purpose (specify purpose) _____	<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) _____	<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business	<input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>	<input type="checkbox"/> Created a trust (specify type) _____		<input type="checkbox"/> Created a pension plan (specify type) _____					
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	<input type="checkbox"/> Created a pension plan (specify type) _____																	
<b>11</b>	Date business started or acquired (month, day, year). See instructions.		<b>12</b> Closing month of accounting year															
<b>13</b>	Highest number of employees expected in the next 12 months (enter -0- if none).		<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>															
	Agricultural	Household <b>3</b>		Other														
<b>15</b>	First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)																	
<b>16</b>	Check <b>one</b> box that best describes the principal activity of your business. <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> Construction</td> <td><input type="checkbox"/> Rental &amp; leasing</td> <td><input type="checkbox"/> Transportation &amp; warehousing</td> <td><input type="checkbox"/> Health care &amp; social assistance</td> <td><input type="checkbox"/> Wholesale-agent/broker</td> </tr> <tr> <td><input type="checkbox"/> Real estate</td> <td><input type="checkbox"/> Manufacturing</td> <td><input type="checkbox"/> Finance &amp; insurance</td> <td><input type="checkbox"/> Accommodation &amp; food service</td> <td><input type="checkbox"/> Wholesale-other</td> </tr> <tr> <td></td> <td></td> <td></td> <td><input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b></td> <td><input type="checkbox"/> Retail</td> </tr> </table>			<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 checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>	<input type="checkbox"/> Retail
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			<input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>	<input type="checkbox"/> Retail														
<b>17</b>	Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.																	
<b>18</b>	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																	
<b>Third Party Designee</b>	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.																	
	Designee's name <b>Alicia Paladino</b>	Designee's telephone number (include area code) <b>501.604.9936</b>																
	Address and ZIP code <b>PO Box 13260, Maumelle, AR 72113</b>	Designee's fax number (include area code) <b>501.821.0045</b>																
	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)															
	Name and title (type or print clearly)		Applicant's fax number (include area code)															
	Signature	Date																

# Form 2678 Employer/Payer Appointment of Agent

(Rev. August 2014) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

**Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.**

**For IRS use:**

- If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

**Note.** This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

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

**Part 1: Why you are filing this form...**

(Check one)

- You want to **appoint** an agent for tax reporting, depositing, and paying.
- You want to **revoke** an existing appointment.

**Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.**

**1 Employer identification number (EIN)**

□ □ - □ □ □ □ □ □ □ □

**2 Employer's or payer's name**  
(not your trade name)

\_\_\_\_\_

**3 Trade name** (if any)

\_\_\_\_\_

**4 Address**

PO BOX 242930

Number Street Suite or room number

LITTLE ROCK AR 72223

City State ZIP code

\_\_\_\_\_

Foreign country name Foreign province/county Foreign postal code

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

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
--	---------------------------------------	--

Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945 (Annual Return of Withheld Federal Income Tax)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>

\*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

**X Sign your name here**

\_\_\_\_\_

Print your name here

\_\_\_\_\_

Print your title here

HCSR Household Employer

Date

\_\_\_\_ / \_\_\_\_ / \_\_\_\_

Best daytime phone

501-604-9936

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

## Tax Information Authorization

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

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 <b>(501) 604.9936</b>	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 <b>Palco</b> <b>Alicia Paladino</b> <b>PO Box 242930</b> <b>Little Rock, AR 72223</b>	CAF No. <u>5005-46467R</u> PTIN <u>P000142099</u> Telephone No. <u>(501) 604.9936</u> Fax No. <u>(501) 821.0045</u>
<b>Check if to be sent copies of notices and communications</b> <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. _____
<b>Check if to be sent copies of notices and communications</b> <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
<a href="#">Employment</a>	<a href="#">SS-4, 2678, 8821</a>		
<a href="#">Employment</a>	<a href="#">W-4, W-5</a>		
<a href="#">Employment</a>	<a href="#">940, 941, W-2,W-3</a>		

**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) <b>Household Employer (HCSR)</b>