



WV Personal Options Participant/Employer Enrollment Packet

Thank you for choosing Palco to direct your care. This packet contains all the forms you need to enroll as an employer in 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"/> WV ARI-001 Form |
| <input type="checkbox"/> Designation of Employer (optional) | <input type="checkbox"/> IRS Form SS-4 |
| <input type="checkbox"/> Employer Responsibilities & Attestation | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> Employer Authorization Agreement | <input type="checkbox"/> IRS Form 8821 |
| <input type="checkbox"/> WV Authorization of Power of Attorney WV-2848 | <input type="checkbox"/> WV SUTA Power of Attorney |

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@palcofirst.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 info@palcofirst.com.

We look forward to serving you!

Sincerely,
The Palco Team

Frequently Asked Questions

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

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

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

What if I need assistance in completing forms?

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

When can the worker begin providing services?

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

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 INFO@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.

Notice of Privacy Practices

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

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

You have the right to:

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



PALCO BI-WEEKLY PAYMENT SCHEDULE - 2025

WV Personal Options – Aged/Disabled Waiver Program

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



PALCO BI-WEEKLY PAYMENT SCHEDULE - 2025

WV Personal Options – IDD and TBI Waiver Programs

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

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 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

Program: WV Personal Options

Participant/Client Referral & Intake

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

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

By participating in the Consumer Directed Care program, the participant/client or someone over the age of 18 who the participant/client elects (the "surrogate") will manage and direct these services and funds provided under the budget. This responsibility is known as the employer of record.

Who will be serving as the Employer of Record?

- Myself (The Participant/Client)
- A surrogate individual. (If you selected this, please provide their information below.)

EMPLOYER INFORMATION (if different from above)			
First Name	Middle Name	Last Name	
Social Security Number	Date of Birth (mm/dd/yyyy)		
Mailing Address			
City	State	Zip	County
Physical Address (Street Address, including Apt #, if different from mailing)			
City	State	Zip	County
Phone	Email		

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

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

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



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:

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

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

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



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

Employer Printed Name

Participant Printed Name

Employer Signature

Participant Signature

Date

Date

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

Witness Printed Name

Witness Signature

Date

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

Employer 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 workplace. 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.

Employer Printed 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 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.

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

Date

West Virginia State Tax Department Authorization of Power of Attorney

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

1 PRINCIPAL INFORMATION The business or individual granting the power of attorney			
Print Name of Individual or Business	SSN, FEIN, or Tax ID #	Phone #	
Print Name of Spouse or Corporate Officer and Title	SSN, FEIN, or Tax ID #	Phone #	
Address	City	State	Zip
2 AGENT INFORMATION The individual(s) receiving the power of attorney			
PALCO, INC		501.604.9936	
Print Name of Agent	SSN, Bar #, or CAF #	Phone #	
PO BOX 13260	MAUMELLE	AR	72113
Address	City	State	Zip
3 EXPIRATION <i>The powers granted by this authorization are valid until...</i>			
<input checked="" type="checkbox"/> Revoked.		<input type="checkbox"/> <i>Liability for delinquent tax or taxes listed below is satisfied.</i>	
<input type="checkbox"/> (Month/Day/Year) _____		<input type="checkbox"/> <i>Other (explain)</i> _____	
4 AUTHORIZATION			
4A DESCRIPTION OF MATTER Description of the limits of the authorization			
Type Of Tax Account # (if known) (Personal Income, Estate, etc.)	Month, Quarter, Or Year Of Return (Date of Death if Estate Taxes)		
_____	_____		
_____	_____		
_____	_____		
4B ACTS AUTHORIZED Check ONE of the Following:			
<input checked="" type="checkbox"/> Full Authority <i>I hereby give the agent named above authorization to act on my behalf in interacting or communicating with the WV State Tax Department; to receive confidential information concerning me; to extend the period during which I am liable for assessment/payment of the above listed taxes; to sign and return forms; to make and sign agreements settling matters in dispute; to assign this Power of Attorney to another person approved by me in writing; and to receive (but not to endorse and cash) any checks issued by the WV Tax Department.</i>			
<input type="checkbox"/> Restrictions <i>I hereby give the agent named above authorization to act for me in dealing with the WV State Tax Department with the following restrictions:</i>			

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

Signature of Witness Date			

Telephone #			
		NOTARY SEAL	
TAX OFFICE USE ONLY: REJECTED <input type="checkbox"/> ATTACHED <input type="checkbox"/> NOTED <input type="checkbox"/>			

Authorization to Release Information

Name of Taxpayer _____ Date _____

Address _____ Daytime Telephone _____

City _____ State _____ Zip Code _____

West Virginia Identification, SSN, FEIN, or Other _____

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

1. Persons to whom information may be released:

Name PALCO, INC Capacity _____
Address PO BOX 13260 Daytime Telephone 501.604.9936
City, MAUMELLE State AR Zip Code 72113

2. Effective period of this waiver

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

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

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

4. Information to be released (describe specifically):

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

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

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

Authorization is for:

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

Print Name

Signature

Capacity

Date

State of _____

County of _____, to-wit,

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

Notary Public

Date

My commission expires _____

Application for Employer Identification Number

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

See separate instructions for each line. Keep a copy for your records.
Go to www.irs.gov/FormSS4 for instructions and the latest information.

EIN

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1) 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	
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) Household Employer (HCSR)		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," write previous EIN here		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name Alicia Paladino	Designee's telephone number (include area code) 501.604.9936
	Address and ZIP code PO Box 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/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.)

- 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)

POWER OF ATTORNEY

**Workforce West Virginia
Unemployment Compensation Division
Contribution Accounting**
P.O. BOX 106
Charleston WV 25321
Email Address: uctaxunit@wv.gov
Fax Number: 304-558-1550

KNOW ALL MEN BY THESE PRESENTS:

That _____, Employer No. _____

FEIN: _____ an employer, having its principal office at _____

_____ does hereby appoint and changes the address of record to:

Palco, Inc

PO Box 13260

Maumelle, AR 72113

*Its true and lawful agent with full power and authority to represent the said Employer before the **West Virginia Unemployment Compensation Division** until further notice in connection with:*

All matters affecting Unemployment Tax, including claims, contributions, merit rating, hearings and appeals.

THIS AUTHORIZATION CANCELS AND SUPERSEDES ALL PRIOR AUTHORIZATIONS.

IN WITNESS WHEREOF, the said Employer has caused this instrument to be duly attested by the signature of its duly qualified officer this _____ day of _____ 20__ .

{Corporate Seal}

{Notary Seal}

By: _____

_____ Title: _____

Witness