

Personal Preference Program Participant Enrollment Packet

Thank you for choosing Palco to direct your care. This packet contains all the forms you need to enroll as a Participant/Authorized Representative 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"/> M-5008-R Appointment of Taxpayer Rep |
| <input type="checkbox"/> Participant Statement of Responsibilities & Attestation | <input type="checkbox"/> IRS Form SS4 |
| <input type="checkbox"/> Personal Preference Program Consent Form | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> Duplication of Services | <input type="checkbox"/> IRS Form 8821 |
| <input type="checkbox"/> Participant Authorized Representative Designation Form | <input type="checkbox"/> Criminal Background Check Selection |
| <input type="checkbox"/> Participant Authorized Representative Removal Form | |

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.

Toll Free: 877-710-0457
Fax: 1-877-859-8757
Email: enrollNJ@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 toll free: 877-710-0457 or support_NJ@palcofirst.com.

We look forward to serving you!

Sincerely,

The Palco Team

EN-480000-ECP-052024

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 participant 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 participant?

Workers may be employed by as many participants as he or she would like. Each time he or she begins working for a new participant, 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.

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. Authorized Representatives 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 Representative by completing the Participant Authorized Representative 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 participant 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 participant is provided with a payroll schedule that shows the deadlines for submitting timesheets and scheduled payday. The payroll schedule for specific programs can also be found at palcofirst.com.

How will I know a timesheet was received and approved?

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

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

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

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

W-2s are available January 31. If receiving the W-2 by mail, please allow one week for delivery. All workers receive a W-2. Workers who earn less than the annual domestic service threshold, per IRS Pub. 15 (Circular E), will also receive a refund of over-collected FICA. The participant 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. EST, except state holidays.

Customer Support Line: 732-351-4804 Toll Free: 877-710-0457

Mailing Address: PO Box 13260, Maumelle, AR, 72113

Palco NJ Enrollment Email: enrollNJ@palcofirst.com

Palco NJ Customer Support Email: Support_NJ@palcofirst.com

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 authorized 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 PAYMENT SCHEDULE - 2025

New Jersey Horizon

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

Late time submissions and mistakes may result in late payment

2025 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

Participant Referral & Intake

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

PARTICIPANT/CLIENT INFORMATION			
First Name	Middle Name	Last Name	County
Social Security Number	Date of Birth (mm/dd/yyyy)		
Mailing Address (Street Address, including Apt #)			
City	State	Zip	County
Email	Phone	Preferred Method of Communication <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> Phone/Voicemail	

By participating in the Personal Preference Program, the Participant/Authorized Representative will manage and direct these services and funds provided under the budget. This responsibility is known as the employer of record.

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.

Workers hired must have no convictions involving exploitation, abuse, or assault on another person. Participant/Authorized Representative must be fully capable of the responsibilities associated with managing support staff and handling financial aspects of the consumer-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 participant consents to complete enrollment electronically and has provided an email address and Social Security Number that belongs to the participant.

The participant understands that Palco is not responsible for providing information to an incorrect email address supplied by the Participant/Authorized Representative.

The participant has read and agrees to Palco's Notice of Privacy Practices and the Terms and Conditions of Palco's online enrollment system and agrees to receive information, notifications, and other correspondence electronically to the email address provided in this document. Such correspondence may contain Personal Health Information as defined at 45 CFR 160.103 and other personally identifiable information. The Participant/Authorized Representative accepts all risks associated with the transmission of such information via those channels. The Participant/Authorized Representative understands that consent is in effect until Palco is notified in writing that the Participant/Authorized Representative withdraws such consent.

Participant Printed Name

Authorized Representative Printed Name
(if applicable)

Participant Signature

Authorized Representative Signature
(if applicable)

Date

Date

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

Participant Authorized Representative Designation Form

Complete this form entirely to designate an authorized representative (AR). An AR may be a participant's legal guardian, a family member, or any other individual identified who willingly accepts responsibility for performing tasks the participant cannot perform. An AR must have a personal commitment to the participant and must be willing to follow their wishes and respect their preferences while using sound judgment on their behalf. Authorized representatives receive no monetary compensation for this service and may not serve as a worker to the participant.

PARTICIPANT INFORMATION

First Name	Middle Name	Last Name	Medicaid ID #
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DESIGNATED AUTHORIZED REPRESENTATIVE INFORMATION

First Name	Middle Name	Last Name	
	Date of Birth		
Relationship to Participant			
Mailing Address (Street Address, including Apt #)			
City	State	Zip	County
Phone	Email		

Type of Authorized Representative (Choose One)

- ☐ **Voluntary** *(The participant requests that representative serve on their behalf, or a Support Counselor recommends that the participant designate a representative and the participant agrees.)*
- ☐ **Predetermined** *(The participant has a legal guardian or other court appointed representative in place at the time of enrollment and that individual will serve as the designated representative on the client's behalf.)*
- ☐ **Mandatory** *(The client is enrolled in Personal Preferences and has misspent funds from the cash allowance, or their functioning has deteriorated in such a way that they are no longer able to manage their cash benefit)*

As the designated authorized representative, I agree to:

- Work with the Support Counselor to provide information to develop the Cash Management Plan (CMP) on the participant's behalf.
- Help ensure that the cash grant is used for the items outlined in the Cash Management Plan, taking into account the participants' wishes.
- Maintain records, as required by the State, regarding planned expenditures. This includes ensuring that worker timesheets and non-labor invoices are completed, signed, and submitted to the Fiscal Management Service for processing.

I also attest that I meet the eligibility to fill this role, including:

- I am over the age of 18.
- I live in New Jersey and/or within 1 hour or 30 miles from the participant.
- I am willing and able to physically visit the participant in their home to observe their care needs being met at least once per pay period (every two weeks).
- I am not currently a paid worker for the participant in the Personal Preference Program.
- I do not have a history of physical, mental, or financial abuse of another participant.

By completing this form and signing below, the participant agrees to designating the individual named above as their authorized representative for the Personal Preferences Program. The AR will complete and sign all forms and send information to the Support Counselor as requested. The AR will use Personal Preference Program funds to purchase the support listed on the Cash Management Plan as directed and will ensure that all items are purchased and services arranged are paid. We understand that the AR cannot receive any monetary compensation for this service.

Authorized Representative Printed Name

Participant Printed Name

Authorized Representative Signature

Participant Signature

Date

Date

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

Participant Authorized Representative Removal Form

Complete this form entirely to remove an authorized representative. If a new authorized representative is being appointed, they must complete the Participant Authorized Representative Appointment Form.

PARTICIPANT INFORMATION			
First Name	Middle Name	Last Name	Medicaid ID #

DESIGNATED AUTHORIZED REPRESENTATIVE INFORMATION		
First Name	Middle Name	Last Name
Social Security Number	Relationship to Participant	
Reason for separation from role		
Will a new Authorized Representative be appointed? <input type="checkbox"/> Yes I will appoint a new Authorized Representative <input type="checkbox"/> No I will self-direct my personal care services		

I understand that by removing the above-mentioned person from the role of authorized representative they are no longer authorized to inquire on or manage the participant's services for the Personal Preference Program as of the date of this signed agreement. If the participant opted to self-direct their personal care services, they agree and assume responsibility for managing the program in full as outlined in their Statement of Rights & Responsibilities, until a time a new authorized representative is appointed.

Authorized Representative Printed Name

Participant Printed Name (required)

Authorized Representative Signature

Participant Signature (required)

Date

Date (required)

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

**Personal Preference Program Participant Statement
of Rights and Responsibilities**

RIGHTS:

- I have the right to create and change my Cash Management Plan to meet my needs within the program guidelines for use of the cash grant.
- I have the right to privacy and confidentiality, and to be treated with dignity and respect.
- I have the right to decide about how to spend my cash grant or to have someone I choose help me with decisions about the program.
- I have the right to bring whomever I wish to all meetings pertaining to the program. I have the right to file a complaint with the program State staff at 1-888-285-3036 (Toll Free) for any reason, including being advised to disenroll.

RESPONSIBILITIES:

- I must notify my Support Counselor immediately if my NJ FamilyCare/Medicaid benefits are terminated. I understand that I must have NJ FamilyCare/Medicaid in order to be enrolled in the program.
- I must notify my Support Counselor immediately, upon admission to a hospital, nursing facility, rehabilitation facility, or any other institution. I understand that I am not entitled to be enrolled in the program during the time I spend in a facility and if I do not notify my Support Counselor it is grounds for disenrollment from the program. If I allow my worker to submit hours for time worked while I am in a facility, my case will be referred to Medicaid Fraud Division (MFD) for an investigation and possible criminal charges.
- I must return phone calls and keep scheduled appointments, including quarterly home visits with my Support Counselor and nursing reassessment visits with a registered nurse MCO. I understand these visits are mandatory as a participant and if I do not comply, I will be disenrolled from the program.
- I am responsible for deciding who to hire and all the responsibilities that go along with hiring workers including:
 - Recruiting & interviewing domestic household workers
 - Reviewing job applications, resumes and checking references
 - Requesting a background check through the FMS provider if desired
 - Determining salaries, job duties and work schedule
- I am responsible for providing orientation and training to domestic household workers

I hire.

- I am responsible for supervising the domestic household workers I hire including:
 - Treating my workers with dignity and respect
 - Reviewing and submitting timesheets in a true, accurate and timely manner
 - Providing feedback to workers on how they are performing their job
 - Disciplining and firing workers when necessary
- I must notify the FMS provider when I fire or dismiss a worker and complete an Employment Separation Notice.
- I am responsible for having an emergency back-up plan in place in case my regular domestic household worker or agency provider is unable to provide me with care.
- I am responsible for creating a Cash Management Plan (CMP) with the guidance of my Personal Preference Support Counselor and I am responsible for what is included in the CMP and for managing my cash grant accordingly. I understand that if I use my cash grant for anything other than what is approved in my CMP, I will be disenrolled from the program and possibly referred to Medicaid Fraud and Abuse for further investigation.
- I am responsible for informing my Support Counselor if I switch Managed Care Organization (MCO) providers.
- I must treat the Support Counselor, and others who work with the Personal Preference Program the same way I expect to be treated.
- I am responsible for all required paperwork and adhering to all state and federal laws, including tax and labor laws. I understand that the workers I hire will receive taxable reportable income and I am responsible for sharing this information with the workers I hire.
- I have read and/or understand these rights and responsibilities and agree to follow all rules.

Participant Printed Name

Participant Signature

Date

Authorized Representative Printed Name
(if applicable)

Authorized Representative Signature
(if applicable)

Date

Personal Preference Program Consent Form

I hereby apply for participation in the Personal Preference Program (PPP). I agree to the following terms and conditions in applying for the program, and by signing my signature, indicate that I understand and accept the responsibilities involved in my participation in PPP, as detailed below:

- I understand that I cannot start the Personal Preference Program until I receive approval from Horizon NJ Health (HNJH). The SPO does not authorize when I will begin PPP, only my Managed Care Organization (MCO) can give this authorization.
- I understand that PPP is a NJ FamilyCare/Medicaid funded program and that if I lose eligibility for NJ FamilyCare/Medicaid, I am no longer eligible for the program. I understand that my workers cannot continue to work for me and will not be paid if I lose NJ FamilyCare/Medicaid eligibility. I understand that NJ FamilyCare/Medicaid does not notify the program & if I should become ineligible for NJ FamilyCare/Medicaid, I am responsible for making sure that my workers do not continue to work.
- I understand that my participation in the program is in place of receiving the traditional Medicaid Personal Care Assistant (PCA) Program from a home care agency and that my agency services will end prior to receiving a cash grant from the Personal Preference Program. Once I start the program, if I continue to accept traditional NJ FamilyCare/Medicaid PCA delivered services from an agency, I will be responsible for paying for these services.
- I understand that if I switch my MCO, I am responsible for telling the new MCO that I am enrolled in the Personal Preference Program to avoid duplication of home care services.
- I understand that I will be set up as a business in the State of New Jersey and I will become a common law participant.
- I understand that I will become the Employer of Record (EOR) for the workers I hire and that I am legally required to pay participant-related business taxes for the workers I hire. My monthly budget will be used, in part, to pay for participant-related taxes. I will use the Fiscal Management Service Organization to assist me with these responsibilities. I understand that the program is a consumer directed program and that I must be able to self-direct my care. If I cannot, I must have an authorized representative act on my behalf. The authorized representative cannot also be a paid worker within the Cash Management Plan (CMP).
- I understand that I will receive a cash allowance, in place of traditional agency model PCA services, to hire people, buy services and make other purchases related to my personal care needs. I understand that I will choose what services and purchases will best meet my needs, subject to approval by my Horizon NJ Health.

- I understand that I will choose who provides my services and, as the employer of record, all workers I choose to hire must be legally able to be employed. I understand that my workers will be required to complete Federal documents including a W4 Form and I9 Form. I understand that all wages paid to my workers will be taxable reportable income.
- I understand that time sheets are legal documents. I understand if I submit time sheets with false information, I will be disenrolled from the program and my case will be referred to Medicaid Fraud and Abuse for an investigation and possible criminal charges.
- I understand that I can only use my monthly budget for what has been approved in my CMP by my Support Counselor. I understand that if I submit timesheets or invoices for goods and services that are not included in my approved CMP, they will not be paid.
- I understand that I must not overspend my monthly cash allowance. I understand that if I do overspend my cash allowance, I am responsible for restitution, including responsibility for the payment of workers and purchases.
- I will be able to get help from my PPP Support Counselor in making sure the budget is being used correctly. I understand that if I misuse my budget, I may be involuntarily transferred back to the traditional NJ FamilyCare/Medicaid Personal Care Assistant program and my case may be referred to the Medicaid Fraud and Abuse Unit for investigation.
- I understand that if my MCO completes a reassessment of PCA hours, I cannot use the new hours until I have completed a revised CMP and it has been approved by my Support Counselor. Even if the MCO issues a letter of benefits, describing a change in PCA hours, the use of those hours cannot be used until I revise my CMP, and it is reviewed and approved by my Support Counselor.
- I understand that I am responsible for managing my CMP and making appropriate changes to my CMP, not my Support Counselor. I am responsible to see that the services that I receive are those listed in my CMP and that all timesheets and invoices match what has been approved in my CMP. If I need assistance with my CMP, my Support Counselor will provide me with guidance.
- I understand that the cash grant I receive from the Personal Preference Program is not counted as personal income for the participant. I understand that any worker I hire through the Personal Preference Program will receive income that is counted as personal income. Therefore, if I live with my worker and we receive household benefits such as SSI, Food Stamps, housing benefits, etc., that are determined by both of our incomes, household benefits could be affected.
- Both your SSI & Food Stamp benefits will not change because of your decision to participate in the Personal Preference Program. I understand that my Personal Preference Program cash allowance will not be counted as income or as a resource for SSI or Food Stamp eligibility during my participation in this program.

- If I live in a subsidizing housing complex or receive rental assistance, I understand that my participation in the program will not affect my housing eligibility.
- I understand that participation in the program will not affect my eligibility for other services from the following agencies: NJ Division of Deaf & Hard of Hearing, NJ Division of Developmental Disabilities and NJ Department of Labor, Division of Vocational Rehabilitation Services, including vocational rehabilitation services and independent living services programs.
- I understand that services I receive from the NJ Commission for the Blind and Visually Impaired may be affected by the Personal Preference Program cash allowance. I understand that it's my responsibility to check with my local office to see if my services will be affected by my participation in the Personal Preference Program.
- I understand that my Personal Preference Program cash allowance may be counted as income or an asset for post-secondary education loan program eligibility during my participation in the Personal Preference Program. These loan programs include: the Federal Perkins Loan Program, Federal Work-Study Program, Federal Supplemental Education Opportunity Grant Program, the FFEL Program, and the Federal Pell Grant Program. I understand that it is my responsibility to consult with my loan officer to see if my eligibility for post-secondary education loans will be affected by my participation in the Personal Preference Program.
- I understand that I can ask my Support Counselor or other program staff any questions I have about the program and my rights as a consumer. If I decide the program is not right for me, I may return to the traditional NJ FamilyCare/Medicaid PCA Program to receive services without penalty or loss of benefits to which I am otherwise entitled. I must notify my Support Counselor upon disenrollment.
- I agree to abide by the guidelines, directives and procedures issued by the Personal Preference Program and to provide such information and reports as are requested by my Support Counselor and/or the State Program Office.

Participant/Authorized Representative Printed Name

Participant/Authorized Representative Signature

Date

Personal Preference Program
Duplication of Service Statement of Understanding

Participation in the Personal Preference Program (PPP) is an alternative for receiving the traditional NJ FamilyCare/Medicaid Personal Care Assistant (PCA) services from a home care agency. NJ FamilyCare/Medicaid recipients cannot be enrolled in PPP and also receive PCA services from a home care agency at the same time. NJ FamilyCare/Medicaid will only pay for ONE.

Once the Personal Preference Program begins, traditional NJ FamilyCare/Medicaid PCA services delivered from an agency must end. The MCO provider that covers your NJ FamilyCare/Medicaid services will notify your current home care agency; to tell them you are going to begin PPP. Your MCO is responsible for stopping your agency delivered PCA services, before you begin PPP, so there is no duplication of service. **Once PPP begins, receiving service from an agency is Medicaid Fraud.**

If the home care agency continues to send a home health aide to your home once you begin PPP, you must turn the aide away. You must also call your MCO provider and notify them that the home care agency is still trying to send a home health aide.

If you accept the services of the home care agency while on PPP, it is considered a duplication of service, as well as Medicaid Fraud. If the PPP discovers that you are receiving agency delivered PCA services while also receiving a monthly grant from PPP, your case will be referred to the Medicaid Fraud and Abuse Unit for investigation. You will also be disenrolled from PPP.

Participant Printed Name

Authorized Representative Printed Name

(if applicable)

Participant Signature

Authorized Representative Signature

(if applicable)

Date

Date

Criminal Background Check Selection

Criminal Background Checks are optional for workers in the Personal Preference Program. Participants are allowed to request that Palco conduct criminal background checks for their workers. Participants must indicate in the below box, if they are waiving or requesting the option of completing a criminal background check.

PARTICIPANT INFORMATION		
Full Name (First, Middle, Last):	Palco ID:	Program: PPP

WORKER INFORMATION			
First Name		Middle Name	Last Name
Social Security Number:	Email:	Date of Birth (mm/dd/yyyy):	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
Full Address (Street, City, State, Zip Code):			

I, as the participant, choose to (Please check one):

- ☐ **Conduct the State-Wide Criminal Background Check**
- A fee of \$20.00 must be approved and available in the participant's budget allocation.
 - Criminal Background Checks may delay the enrollment process.
- ☐ **I have decided to waive the State-Wide Criminal Background Check for this worker.**
- I understand that this means I may be hiring someone with prior convictions, and I accept full responsibility for this decision.

Participant/Authorized Representative Printed Name

Participant/Authorized Representative Signature

Date

**M-5008-R**

(5/24)

New Jersey Division of Taxation Appointment of Taxpayer Representative

1. Taxpayer Information

Use this form to designate a representative(s) and grant the representative(s) the authority to obligate, bind, and/or appear on your behalf before the New Jersey Division of Taxation. Section 3 of the form allows you to list which tax matters your representative is authorized to handle on your behalf.

Taxpayer Is:

- ☐ Individual ☐ Corporation ☐ Sole Proprietorship ☐ Limited Liability Company
☐ Estate ☐ Partnership ☐ Trust (other than a business trust)
☒ Other Specify HOUSEHOLD CARE SERVICE RECIPIENT (HCSR)

Taxpayer's Name (Unitary Group Name if combined group)		SS Number/NJ Taxpayer ID Number/Unitary ID Number	
Spouse's/CU Partner's Name		Social Security Number	
Mailing Address PO BOX 13260		Country (If not US)	
City Maumelle	State AR	ZIP Code 72113	
Email Address		Phone Number	
Managerial Member's Name (if combined group)		Managerial Member's FEIN	
Name of Trustee or Executor			
Address of Trustee or Executor		Country (If not US)	
City	State	ZIP Code	
Email Address		Phone Number	

2. Representative Information

The named representative(s) must sign and date where indicated in Section 8 on page 2 or this appointment will be rejected. If the representative is a tax practitioner, the representative must enter his/her Preparer Tax Identification Number (PTIN) as the Representative ID. Representatives who do not have a PTIN must enter their Social Security number.

The taxpayer(s) named in Section 1 above appoints the person(s) named below as his/her/their taxpayer representative to represent them in connection with the tax matter(s) listed in Section 3.

Name PALCO, INC		Representative ID	
Address PO BOX 242930, LITTLE ROCK, AR 72223			
Email Address tax@palcofirst.com		Phone Number 501.604.9936	Fax Number
Name		Representative ID	
Address			
Email Address		Phone Number	Fax Number

3. Tax Matters

I/We appoint the representative(s) named in Section 2 above to represent me/us for:

- ☐ All tax matters ☒ Specific tax matters listed below

Type of Tax (New Jersey Gross Income, Sales and Use, Corporation, Partnership, Employment, Inheritance, etc.)	Years(s) and Period(s)

4. Acts Authorized

The representative(s) is/are authorized to receive and inspect confidential tax records and is/are granted full power to act with respect to the tax matters described in Section 3 above, and to do and perform all such acts as I/we could do or perform. The authority granted by this appointment does not include the power to endorse a refund check.

☐ If you want the representative(s) to have limited power, provide an explanation on the lines below and check this box. You may attach additional information as well.

5. Notices and Communications

We will send original notices and other written communications to you and a copy (other than automated computer notices) to the first representative listed in Section 2 unless you check one or more of the boxes below.

☐ I/We do not want the Division to send any notices or communications to my representative(s).

☐ I/We want the Division to send a copy of notices and/or communications (other than automated computer notices) to both representatives listed in Section 2.

6. Retention/Revocation of Prior Appointment(s) or Power(s)

The filing of this form automatically revokes all earlier Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney on file with the Division of Taxation for the tax matters and years or periods listed in Section 3 unless you check the box below.

☐ I/We do not want to revoke any prior Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney. If you check this box, you must attach copies of the previous Appointment(s) and/or Power(s) that you do not want to revoke.

7. Signature of Taxpayer(s)

If the tax matters covered by this appointment concern a joint Gross Income Tax return and the representative(s) is/are being appointed to represent both spouses/CU partners, both must sign below.

If a corporate officer, partner, guardian, tax matter partner, executor, administrator, or trustee signs the appointment on behalf of the taxpayer, the signature below certifies that they have the authority to execute this form on behalf of the taxpayer(s).

Note: If the taxpayer is a combined group, the managerial member is responsible for acting on behalf of the group for Corporation Business Tax purposes. The corporate officer of the managerial member who signs the appointment on behalf of the combined group certifies that they have the authority to execute this form on behalf of the combined group.

This Appointment of Taxpayer Representative Is Void if not Signed and Dated

Taxpayer Signature		Date
Print Name	Title (if applicable)	
Taxpayer Signature		Date
Print Name	Title (if applicable)	

8. Acceptance of Representation and Signature

I/We accept the appointment as representative(s) for the taxpayer(s) who has/have executed this Appointment of Taxpayer Representative.

Representative Signature		Date
Print Name ALICIA PALADINO	Title (if applicable) CHIEF EXECUTIVE OFFICER	
Representative Signature		Date
Print Name	Title (if applicable)	

Instructions for Form M-5008-R

Use this form to designate a representative(s) and grant the representative(s) the authority to obligate, bind, and/or appear on your behalf before the New Jersey Division of Taxation. Section 3 of the form allows you to list which tax matters your representative is authorized to handle on your behalf.

You may authorize the representative(s) to receive your confidential tax information. Unless otherwise indicated, the representative(s) may also perform any and all acts that you can perform regarding your taxes. This includes consenting to extend the time to assess tax or agreeing to a tax adjustment. Representatives may not sign returns or delegate authority unless specifically authorized to do so on this form.

Combined Groups. The managerial member must register the combined group to receive an NU number and is responsible for all actions related to the group's Corporation Business Tax (N.J.S.A. 54:10A-4.8 and 54:10A-4.10). If another representative is selected to handle any Corporation Business Tax matters on behalf of the group, the managerial member must complete Form M-5008-R to provide authorization. For all other types of New Jersey tax, Form M-5008-R is completed by the member to designate a representative to act on behalf of that member.

Form M-5008-R is not required:

- When an individual appears with you or with a representative who is authorized to act on your behalf. For example, this form is not required if a representative appears on behalf of a corporate taxpayer with an authorized corporate officer;
- If a trustee, receiver, or attorney has been appointed by a court that has jurisdiction over a debtor;
- If an individual merely furnishes tax information or prepares a report or return for you;
- When a fiduciary stands in the position of, and acts as, the taxpayer. However, if a fiduciary wishes to authorize an individual to represent or act on behalf of the taxpayer, the fiduciary must sign and file Form M-5008-R.

Limitations

Appointing a representative does not relieve you of tax responsibilities or obligations. This form allows another person to represent you in most matters concerning tax administration, tax investigations, examinations/audits, and other meetings with the Division. Because you remain responsible for your tax obligations, a representative's authority does not extend to some aspects of the collection process. Examples of the collection process are judgments, levies, liens, and seizures. In these instances, we may require telephone communication, direct contact, and/or interaction with the taxpayer.

Who Can Execute the Appointment of Taxpayer Representative?

- An individual, if the request pertains to a personal Income or individual Use Tax return filed by that individual (or by an individual and his or her spouse/CU partner if the request pertains to a joint Income Tax return and joint representation is requested). If joint representation is not requested, each taxpayer must file his or her own form.
- If the taxpayer is a limited liability company (LLC), a manager of the LLC. If there is no manager, a member of the LLC authorized to act on tax matters on behalf of the entity.
- A sole proprietor.
- A general partner of a partnership or limited partnership.
- The administrator or executor of an estate.
- The trustee of a trust.
- If the taxpayer is a corporation, a principal officer or corporate officer who is authorized to act on tax matters and has legal authority to reach agreements on behalf of the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested by the secretary or other officer of the corporation; or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D). **Note:** If the taxpayer is a combined group, the managerial member is responsible for acting on behalf of the group for Corporation Business Tax purposes.

Tax Matters

You may enter more than one tax type and indicate the tax year(s) and/or tax period(s) applicable in Section 3. If you designate a specific tax but no tax year or period, the M-5008-R will apply to all tax years and periods. If you designate a specific tax year or period but not a specific tax type, this form will apply to all tax types for the designated tax year or period. If you do

not designate either a tax type or a tax period, this form will apply to all taxes and all periods. **Note:** If a managerial member is filing this form on behalf of a combined group, a representative can be designated only for Corporation Business Tax issues.

Retention/Revocation of Prior Powers of Attorney and/or Appointments of Taxpayer Representative

By executing and filing the M-5008-R with the Division of Taxation, you automatically revoke all earlier Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney on file with the Division of Taxation for the tax matters and years or periods listed in Section 3 unless you check the box in Section 6.

You cannot partially revoke a previously filed Form M-5008-R. If a previously filed Form M-5008-R or Power of Attorney has more than one representative and you do not want to retain all the representatives on the previously filed form, you must execute a new form indicating the representative(s) retained.

Signature of Taxpayer(s)

You, or an individual you authorize to execute the Form M-5008-R on your behalf, must sign and date the form. You or the representative(s) may be required to provide identification and evidence of authority to sign this document.

Individuals. If the matter for which the appointment is prepared involves a joint Income Tax return and the same individual(s) will represent both spouses/CU partners, both must sign Form M-5008-R, unless one spouse/CU partner authorizes the other, in writing, to sign for both. In that case, you must attach a copy of the authorization to the appointment. If the matter for which the appointment is prepared involves a joint return and different individuals will represent the spouses/CU partners, each must execute his or her own Appointment of Taxpayer Representative.

Corporations and Combined Groups. The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation/managerial member of the group having authority to bind the corporation/combined group must sign Form M-5008-R.

Partnerships. All partners must sign Form M-5008-R, or if the form is executed on behalf of the partnership only, a partner duly authorized to act for the partnership must sign it. A partner is authorized to act for the partnership if, under state law, the partner has authority to bind the partnership.

Limited Liability Companies (LLC). A member or manager must sign Form M-5008-R, or, if the form is executed on behalf of the LLC only, a member or manager duly authorized to act for the LLC must sign it, and the signor must certify that he/she has such authority.

Fiduciaries. In matters involving fiduciaries under agreements, declarations, or appointments, Form M-5008-R must be signed by all of the fiduciaries, unless proof is furnished that fewer than all fiduciaries have the authority to act in the matter under consideration. Evidence of the authority of the fiduciaries to act must be included when filing Form M-5008-R.

Estates. The administrator or executor of an estate may execute Form M-5008-R.

Trusts. The trustee of a trust may execute Form M-5008-R.

Others. Form M-5008-R must be signed by the taxpayer or by an individual having the authority to act on behalf of the taxpayer.

Instructions for Submission

Completion and submission of this form is only required when you are communicating – either in person or in writing – with the Division on behalf of another person.

In Person. If you are planning to visit a Regional Information Center on behalf of another individual, you must bring:

- The completed form, signed by both the representative and the taxpayer; and
- One form of government-issued photo identification (such as a driver's license) or two forms of non-picture government-issued identification (such as a birth certificate).

In Writing. If you are responding to a notice sent by the Division, submit your documentation to the PO Box on the notice. You must include with your correspondence:

- The completed form, signed by both the representative and the taxpayer;
- A copy of the notice; and
- Any corresponding documentation.

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.

●MB No. 1545-0003

EIN

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested					
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name				
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Don't enter a P.O. box.)				
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)				
	6 County and state where principal business is located					
	7a Name of responsible party		7b SSN, ITIN, or EIN			
8a	Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members			
8c	If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No					
9a	Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check. <input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Corporation (enter form number to be filed) <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> Other nonprofit organization (specify) <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input checked="" type="checkbox"/> Other (specify) Household Employer 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"/> Started new business (specify type) <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) Household Employer <input type="checkbox"/> Created a trust (specify type) <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 December					
13	Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table><tr><td>Agricultural</td><td>Household</td><td>Other</td></tr></table>			Agricultural	Household	Other
Agricultural	Household	Other				
14	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"/>					
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					
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			

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-14, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	complete lines 1-18 (as applicable).
purchased a going business ³	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust ⁴	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

² However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously assigned EIN.

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

(Rev. December 2024) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

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

Number	Street	Suite or room number
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, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)	<input 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.

Part 3: Agent Information: If you'll be an agent for an employer or payer, or want to revoke an appointment, complete this part.**6 Agent's employer identification number (EIN)**

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

7 Agent's name (not trade name)

--

8 Trade name (if any)

--

9 Address

Number	Street	Suite or room number
City	State	ZIP code
Foreign country name	Foreign province/county	Foreign postal code

☐ Check here if the employer is a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency.

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

**Sign your
name here**

--

Print your name here

--

Print your title here

--

Date

/	/
---	---

Best daytime phone

--

Tax Information Authorization

^a Go to www.irs.gov/Form8821 for instructions and the latest information.
^a Don't sign this form unless all applicable lines have been completed.
^a 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. 5005-46467R PTIN P000142099 Telephone No. (501) 604.9936 Fax No. (501) 821.0045
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 specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ^a ☐

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 ^a ☐
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.

^a IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

^a DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

Date

Household Employer (HCSR)

Print Name

Title (if applicable)