

ALTSD- New MexiCare Program

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:

- | | |
|--|--|
| ☐ Participant Referral & Intake Form | ☐ IRS Form 2678 |
| ☐ IRS Form SS-4 | ☐ IRS Form 8821 |
| ☐ Employer Responsibilities & Attestation | ☐ NM ACD-31102 |
| ☐ Employer Authorization Agreement | |

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 and timesheets, the payment schedule,

Palco's Notice of Privacy Practices, and similar instructional forms, are for informational purposes only and do not need to be sent back 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

Should you need any assistance during this process, please contact the New Mexico Aging and Long-term Services Department (ALTSD). Visit our website at www.palcofirst.com for more information on forms and frequently asked questions.

We look forward to serving you!

Sincerely,
The Palco Team



Notice of Privacy Practices

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

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

You have the right to:

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

Instructions for Employer Forms

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

- The **Participant Referral and Intake** is used to enroll the participant in the program and establish the employer of record. Complete the entire form. Sign and date the highlighted fields.
- The **Employer Responsibilities & Attestation** outlines the responsibilities of the employer. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **Employer Authorization Agreement** outlines Palco's responsibilities as the fiscal/employer-agent and authorizes Palco to ensure compliance with the IRS and other federal and state tax authorities on the employer's behalf. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **NM ACD-31102** gives Palco the authority to provide and receive information and to perform any and all acts that Palco can perform on your behalf as the employer with respect to any New Mexico unemployment compensation matters. Complete, sign and date the highlighted fields on the page.

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

Employer Responsibilities & Attestation

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

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

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

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

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

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

Date

Employer Authorization Agreement

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

- To perform all duties as the Fiscal/Employer Agent as required by contract, policy regulation, federal and state 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

New Mexico Taxation and Revenue Department

Tax Information Authorization

Tax Disclosure

PLEASE TYPE OR PRINT IN BLACK INK

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

Check one (Required): ☐ New ☐ Update ☐ Revoke ☐ Revoke <u>All</u>				
Section I: Taxpayer Information *Required Fields (If the required fields are not complete, this form is VOID and the taxpayer's information will not be shared.)				
Name(s)*		A. Tax Identification Number(s)* SSN: ____ - ____ - ____ Spouse SSN: ____ - ____ - ____ FEIN: ____ - ____ - ____ NMBTIN: ____ - ____ - ____ - ____ - ____		B. Reporting Period(s)* ☐ All tax periods, or Specify: Tax Year(s): _____ Starting Period: _____ Ending Period: _____
DBA Name(s) (If applicable)				
Mailing Address* (If the address is new or changed, mark this box ☐)				
City*	State*	Zip Code*		
Telephone Number ()		C. Tax Program(s)* ☐ All State Taxes ☐ Personal Income Tax ☐ Gross Receipts Tax ☐ Wage Withholding Tax ☐ Cannabis Excise Tax ☐ Compensating Tax ☐ Corporate Income Tax ☐ Fiduciary Income Tax ☐ Governmental Gross Receipts Tax ☐ Interstate Telecommunications Gross Receipts Tax ☐ Leased Vehicle Gross Receipts Tax and Surcharge ☐ Non-wage Withholding Tax ☐ Oil and Gas Tax ☐ Other: _____		
E-mail Address				
Fax Number ()				
Section II: Authorized Representative Information				
Individual Representative's Name*			TAP Logon (If applicable)	
Mailing Address*			Telephone Number* ()	Fax Number ()
City*	State*	Zip Code*	E-Mail Address*	
Section III: Information Authorization Check all that apply				
☐ A. Authorization to disclose tax information. The Department is authorized to disclose confidential tax information on file to the above-designated individual or firm.				
☐ B. Authorization of third-party representative to access Taxpayer Access Point (TAP). The taxpayer authorizes the above-designated individual to access TAP on their behalf. TAP discloses confidential tax information on file with the Taxation and Revenue Department. TAP allows for the submission of returns, payments, and refund requests.				
☐ C. Designation of third-party representative. The Department is notified that the above-designated individual or firm has been authorized to represent the taxpayer(s) before the Taxation and Revenue Department. The representative is authorized to perform all authorized acts that the taxpayer(s) can perform for the designated tax programs and tax periods, except for acts that only an individual admitted and licensed as a qualified representative in New Mexico can perform.				
☐ D. Designation of qualified representative. The Department is notified that the above-designated individual or firm has been authorized and is qualified to represent the taxpayer(s) before the Taxation and Revenue Department in a protest or administrative hearing. i. Designation type: _____ ii. License/Enrollment Number: _____ iii. State of Jurisdiction: _____				
Authorizing Signature(s)				
By signing below, I acknowledge that the authorized individual representative(s) listed above, have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103. By signing below, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.				
Printed Name*		Printed Name		
Title		Title		
Signature*		Date*	Signature	Date
• For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form. • For a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department.				

Employer IRS Forms Instructions

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

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

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

- **IRS Form 2678** appoints Palco as your agent only for the limited purposes of payment employment payroll taxes for the participant's worker.
 - ☐ Print your full name on Line 2.
 - ☐ Print your address in the appropriate spaces on Line 4. Be sure to complete all three rows as applicable.
 - ☐ Print your name, sign, and date at the bottom of the form.
- **IRS Form 8821** allows Palco to correspond with the IRS on your behalf for the limited purpose of the self-directed program.
 - ☐ Print your full name and address in the appropriate space in Box 1.
 - ☐ Print your name, sign, and date at the bottom of the form.

Application for Employer Identification Number
(For use by employers, corporations, partnerships, trusts, estates, churches,
government agencies, Indian tribal entities, certain individuals, and others.)
See separate instructions for each line. Keep a copy for your records.
Go to www.irs.gov/FormSS4 for instructions and the latest information.

OMB 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) 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)? ☐ Yes ☒ 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? ☐ Yes ☐ No						
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check. ☐ Sole proprietor (SSN) _____ ☐ Partnership _____ ☐ Corporation (enter form number to be filed) _____ ☐ Personal service corporation _____ ☐ Church or church-controlled organization _____ ☐ Other nonprofit organization (specify) _____ ☒ Other (specify) Household Employer (HCSR) ☐ Estate (SSN of decedent) _____ ☐ Plan administrator (TIN) _____ ☐ Trust (TIN of grantor) _____ ☐ Military/National Guard ☐ ☐ Farmers' cooperative ☐ ☐ REMIC ☐ 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) ☐ _____ ☐ Banking purpose (specify purpose) _____ ☐ Changed type of organization (specify new type) _____ ☐ Purchased going business _____ ☐ Hired employees (Check the box and see line 13.) ☐ Created a trust (specify type) _____ ☐ Compliance with IRS withholding regulations ☐ Created a pension plan (specify type) _____ ☒ Other (specify) Household Employer (HCSR)						
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). <table border="1"><tr><td>Agricultural</td><td>Household</td><td>Other</td></tr></table>		Agricultural	Household	Other	14 Reserved for future use	
Agricultural	Household	Other				
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)						
16 Check one box that best describes the principal activity of your business. ☐ Construction ☐ Rental & leasing ☐ Transportation & warehousing ☐ Health care & social assistance ☐ Wholesale-agent/broker ☐ Real estate ☐ Manufacturing ☐ Finance & insurance ☐ Accommodation & food service ☐ Wholesale-other ☐ Retail ☒ 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? ☐ Yes ☐ 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

OMB No. 1545-0748

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

- 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.)

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



* 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. 5005-46467R PTIN P000142099 Telephone No. (501) 604.9936 Fax No. (501) 821.0045
Check if to be sent copies of notices and communications ☒	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

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

Household Employer (HCSR)

Print Name

Title (if applicable)