



PO Box 13260  
Maumelle, AR 72113  
Toll Free: 866.710.0456  
Online: PalcoFirst.com

## Consumer-Directed Attendant Support Services Employer Enrollment Packet

Thank you for choosing Palco as your Financial Management Services (FMS) provider. This packet contains all the forms you need to enroll as a Colorado Consumer-Directed Attendant Support Services (CDASS) employer in self-direction and begin paying your attendants. **Please make sure to follow all directions in this packet.**

You must complete and return:

<input type="checkbox"/> Employer Responsibilities and Attestation	<input type="checkbox"/> UITL-18 Power of Attorney
<input type="checkbox"/> Employer Authorization Agreement	<input type="checkbox"/> IRS Form SS-4
<input type="checkbox"/> Attendant Pay Rate Information	<input type="checkbox"/> IRS Form 2678
<input type="checkbox"/> DR0145 - CO Dept. of Revenue Tax Information	<input type="checkbox"/> IRS Form 8821
Designation Power of Attorney	<input type="checkbox"/> 8822-B (complete only if you self-directed your care in the past)
<input type="checkbox"/> UITL-100 – CO Application for Unemployment Insurance	
Account Determination of Employer Liability	

Your enrollment will be delayed if you fail to return any of these forms. We encourage you to use the checklist above as a final review before you return the forms to Palco. The other documents included in this packet, including Palco's payment schedule, Palco's Notice of Privacy Practices, F.A.Q., and other instructional forms are for informational purposes only. They do not need to be sent back to Palco.

Send your completed paper forms by fax, email, or mail to Palco at the address below.

**Fax: 501.821.0045**  
**Email: [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com)**  
**Mail: Palco, Inc.**  
**Attn: Enrollment**  
**P.O. Box 13260**  
**Maumelle, AR 72113**

You can also complete the packet online if you do not wish to complete these forms by hand. To do so, call our customer support team and request to enroll online. If you need any assistance during this process, please contact a friendly Colorado-based customer support representative at 866-710-0456 or [CO-CDASS@palcofirst.com](mailto:CO-CDASS@palcofirst.com). We look forward to serving you!

Sincerely,  
The Palco Team



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## Palco Enrollment Frequently Asked Questions (F.A.Q.)

Palco, Inc. serves Colorado Consumer-Directed Attendant Support Services (CDASS) stakeholders by providing enrollment support, payroll and tax services, frequent training opportunities, and ongoing customer support. Commonly asked questions can provide helpful information on important CDASS program rules, Palco's role as the fiscal/employer agent (F/EA), our approach to F/EA service delivery, as well as information on the different ways you can contact us.

If you have questions or need help, our Customer Support team is available Monday through Friday, 8 AM - 5 PM MT (except state holidays). Translation and interpreter services are available. Visit our website for more information, [www.palcofirst.com/colorado](http://www.palcofirst.com/colorado).

### Contact Us!

Toll free phone: 1-866-710-0456

Email: [CO-CDASS@palcofirst.com](mailto:CO-CDASS@palcofirst.com)

Toll-free fax: 1-877-859-8757

Mail: PO BOX 13260 Maumelle, AR 72113

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

We encourage you to use our accessible online system to enroll. However, if you are unable to use our online system, please contact our enrollment team for support at [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com).

### What if I need help completing forms?

Online enrollment is the easiest method for completing forms because it will walk you through each form and many fields may already be completed for you. Palco's Customer Support team can help you with enrolling online or completing forms in this packet.

### When can an attendant begin providing services?

Palco will notify the CDASS employer and the attendant by email (or mail if enrollment was not completed online) once all requirements for enrollment have been met. The date of this notification is the date work can begin. It is also called a "good-to-go" date. Any work performed before this date will not be paid by the program.

### Can an attendant provide services to multiple participants?

Yes. However, an attendant must follow by all CDASS program rules.

### What happens if an attendant wants to work for another employer?

Each time an attendant begins working for a new employer, they must complete a new attendant employment packet. It's just like starting a new job. However, some requirements may be waived depending on the circumstances, such as providing a copy of Social Security cards or documentation to set up the attendant's direct deposit. Generally, background checks can also transfer from one employer to another but it's always good to check the program rules to understand what is allowed.

### **What happens if an attendant stops providing services?**

Anytime an attendant stops providing services, the employer must notify Palco using the Employment Separation Notice on our [Palco CO website](#). Even after termination, attendants should keep Palco updated on any address or direct deposit changes throughout the year. This allows us to send correspondence and W-2s to the correct address as well as process Federal Insurance Contributions Act (FICA), Social Security and Medicare tax, refunds promptly.

### **What steps should an employer take to terminate an attendant?**

Failure to let us know of an employee resignation/termination increases the risk for fraud. To terminate an employee, the employer should go to our [Palco CO website](#) and complete the Employment Separation Notice form. Return the completed form to Palco's Enrollment team by mail, email ([enrollment@palcofirst.com](mailto:enrollment@palcofirst.com)), or fax 1-877-859-8757.

### **How does an employer change impact existing attendants?**

Attendants must resubmit some of the new hire forms, such as the I-9, if the employer of record changes. Palco's Enrollment team will let you know which forms need to be resubmitted during an employer change. Be sure to complete the required forms quickly to avoid any payroll disruptions.

### **What are employer taxes?**

Payroll taxes are paid by both employers and employees, and include taxes paid on the wages that an attendant earns unless they are exempt. Employer taxes include a portion of social security tax, Medicare tax, federal unemployment tax, and state unemployment tax. Some cities in Colorado may require employers to pay local taxes too.

Employer taxes impact the CDASS member's budget each month. You may hear or see the term "employer cost" or "cost to you" while attending CDASS orientation or reading CDASS materials. It relates to managing the member's budget and setting an attendant's pay rate. These employer taxes do have an impact on the member's monthly budget because they are subtracted from the budget during each payroll. Employee taxes have no impact on the member's budget.

### **What are employee taxes?**

Payroll taxes are paid by both employers and employees, and include taxes paid on wages attendant

earns unless they are exempt. Employee taxes include a portion of social security tax, Medicare tax, federal income tax, and state income tax. Some employees may be required to pay local taxes too. Employees that are related to their employer(s) may be exempt from certain taxes, depending on how the employee and employer are related to each other. The CDASS Manual and the Palco Payroll Information Worksheet are good resources to learn more about employee taxes and whether an employee qualifies for any tax exemptions.

### **What is Electronic Visit Verification and why is it required?**

Electronic Visit Verification, commonly referred to as EVV, is a technology solution which electronically verifies that home and community-based services are actually delivered to the people needing those services. EVV captures six specific data points including the type of service performed, the CDASS member receiving the service, the date of the service, the location of the service, the attendant providing the service, and the time service begins and ends.

Congress passed the 21st Century Cures Act in 2016. As a result, the Centers for Medicare and Medicaid Services (CMS), a federal agency, issued a mandate requiring that every state implement EVV for Medicaid-funded personal care and home health services. EVV was implemented for the CDASS program on August 1, 2020.

Palco offers attendants a variety of EVV-compliant options for recording their work shifts including:

- AuthentiCare mobile app
- AuthentiCare telephone reporting
- Palco's online time entry portal, known as Connect

### **Is anyone exempt from using EVV?**

The Department of Health Care Policy and Financing has elected to give attendants who live with the member an opportunity to request an exemption from the EVV requirements. If you meet the eligibility criteria, you can complete the EVV Live-In Caregiver Exemption form and mail, email ([enrollment@palcofirst.com](mailto:enrollment@palcofirst.com)), or fax (1-877-859-8757). This form is available on our [Palco CO website](#), and must be resubmitted to Palco by June 30th each year.

### **Do I have to comply with the EVV requirements?**

If the attendant does not meet the eligibility criteria to request a Live-In Caregiver Exemption, they must comply with the EVV requirements. Attendants who do not submit the EVV Live-In Caregiver Exemption form, by the due date each year, will be expected to comply with the EVV requirements.

### **What is the CDASS EVV Compliance Protocol?**

The CDASS EVV Compliance Protocol was put in place by the Department of Health Care Policy and Financing. It ensures CDASS employers comply with the federal EVV mandate. It requires:

Each month, 80% or more of a member's CDASS services must have EVV records that match the claims submitted by Palco.

- A member receives a strike if less than 80% of their EVV claims have a matching EVV record.
- The member be terminated from CDASS if they receive five strikes; however, strikes reset to zero on February 15th each year.

### **What happens if I am not EVV compliant?**

The CDASS EVV Compliance Protocol requires that CDASS employers take action to improve their compliance. As each strike is recorded, the employer and Palco will be notified and the notification will include specific instructions for the employer to follow. The instructions depend on how many strikes the employer has already received during the year, but may include mandatory EVV training with Palco, mandatory training with Consumer Direct for Colorado, a performance improvement plan, a discussion with the member's case manager on alternative service delivery model(s), and could ultimately result in termination from the CDASS program. More information about the CDASS EVV Compliance Protocol can be found on our [Palco CO website](#).

### **How are timesheets submitted?**

Timesheets should be submitted in our online Connect portal, unless the Department of Health Care Policy and Financing has given the employer and attendant approval to use a paper timesheet. Instructions for online timesheet submission are provided in the notification you receive when your enrollment is approved. Helpful resources are also available on our [Palco CO website](#), including EVV and time entry user guides and training videos. We also offer frequent trainings for members, Authorized Representatives, and attendants to help those new to CDASS and self-direction get comfortable with their roles and responsibilities as well as Palco's portal, people, and processes.

### **When should an attendant submit their timesheet?**

The CDASS payroll schedule provides the deadlines for submitting timesheets as well as the scheduled paydays. The payroll schedule can be found on our [Palco CO website](#).

### **How will I know a timesheet was received and approved?**

The online Connect portal will display timesheet approval messages in real time. The time entry user guide available on our [Palco CO website](#) provides helpful information on the timesheet submission process and how to navigate the portal to find information about a specific timesheet. The member, Authorized Representative, or attendant may also contact Customer Support for assistance.

### **What if an attendant doesn't receive their paycheck or deposits on the scheduled payday?**

Direct deposits payments should be visible in the attendant's account by 5 PM on the scheduled pay date; however, attendants should allow enough time for their bank to process the deposit.

Attendants receiving paper checks should allow at least five (5) business days for the check to arrive in the mail.

### **Will attendants receive a W-2 at the end of the year?**

Yes, attendants will receive a W-2 at the end of the year. Attendants can access their W-2 in the Connect portal on or around January 31st each year. Attendants that prefer to receive their W-2 by mail should allow at least one week for delivery. Attendants who have not received their W-2 by February 15th should contact Palco Customer Support for assistance. Attendants who earn less than the annual domestic service threshold, per IRS Pub. 15 (Circular E), will also receive a refund for any over collected FICA (Social Security and Medicare) we withheld throughout the year. The employer should encourage their attendants to check the Connect portal to be sure we have the most up-to-date mailing address and payment information, even if the attendant is no longer working.

### **How do I file a complaint or grievance?**

To file a complaint or grievance specific to Palco's services or staff, you can access the Grievance Form on our [Palco CO website](#). The completed form can be submitted to us by mail, email: [customersupport@palcofirst.com](mailto:customersupport@palcofirst.com), or fax (1-877-859-8757). Once received, we will review, investigate, and contact you within two (2) business days. Our Customer Support team will work with you to ensure a resolution is achieved within five (5) business days.

### **Can someone correspond with Palco on my behalf?**

Federal and state privacy laws prevent Palco from disclosing your personal information to unauthorized individuals. When speaking to attendants, Palco will only discuss information specific to that attendant. We will not discuss member or employer information with attendants. However, when speaking to employers (member or Authorized Representative) we can discuss information on both the member and their attendants to enable the employer to carry out their employer duties.

### **How do I make changes to my contact information with Palco?**

The Connect portal allows you to make changes to your contact information, including address, phone number, attendant pay rate information, and email; and attendants to update their direct deposit information. The time entry user guide available on our [Palco CO website](#) provides step-by-step instructions on how update information. To update an attendant's pay rate, employers may also submit a new Rate of Pay form to [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com). For a name change, complete a Change of Information form and provide documentation as proof of your name change like your driver's license, divorce decree or marriage license. For withholding changes, an attendant should complete an IRS W-4 or Payroll Information Worksheet. You can also contact Customer Support for help with anything you need.



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## 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](mailto: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](http://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.

# 2026 Payroll Schedule - Semi-Monthly - CO CDASS



Service Start Date	Service End Date	Paper Timesheets - Due to Palco by Noon	Electronic Timesheets - Due to Palco by Noon	Payments Made by Palco
December 16, 2025	December 31, 2025	January 1, 2026	January 2, 2026	January 8, 2026
January 1, 2026	January 15, 2026	January 16, 2026	January 17, 2026	January 23, 2026
January 16, 2026	January 31, 2026	February 1, 2026	February 2, 2026	February 9, 2026
February 1, 2026	February 15, 2026	February 16, 2026	February 17, 2026	February 23, 2026
February 16, 2026	February 28, 2026	March 1, 2026	March 2, 2026	March 9, 2026
March 1, 2026	March 15, 2026	March 16, 2026	March 17, 2026	March 23, 2026
March 16, 2026	March 31, 2026	April 1, 2026	April 2, 2026	April 8, 2026
April 1, 2026	April 15, 2026	April 16, 2026	April 17, 2026	April 23, 2026
April 16, 2026	April 30, 2026	May 1, 2026	May 2, 2026	May 8, 2026
May 1, 2026	May 15, 2026	May 16, 2026	May 17, 2026	May 22, 2026
May 16, 2026	May 31, 2026	June 1, 2026	June 2, 2026	June 8, 2026
June 1, 2026	June 15, 2026	June 16, 2026	June 17, 2026	June 23, 2026
June 16, 2026	June 30, 2026	July 1, 2026	July 2, 2026	July 8, 2026
July 1, 2026	July 15, 2026	July 16, 2026	July 17, 2026	July 23, 2026
July 16, 2026	July 31, 2026	August 1, 2026	August 2, 2026	August 10, 2026
August 1, 2026	August 15, 2026	August 16, 2026	August 17, 2026	August 24, 2026
August 16, 2026	August 31, 2026	September 1, 2026	September 2, 2026	September 8, 2026
September 1, 2026	September 15, 2026	September 16, 2026	September 17, 2026	September 23, 2026
September 16, 2026	September 30, 2026	October 1, 2026	October 2, 2026	October 8, 2026
October 1, 2026	October 15, 2026	October 16, 2026	October 17, 2026	October 23, 2026
October 16, 2026	October 31, 2026	November 1, 2026	November 2, 2026	November 9, 2026
November 1, 2026	November 15, 2026	November 16, 2026	November 17, 2026	November 23, 2026
November 16, 2026	November 30, 2026	December 1, 2026	December 2, 2026	December 8, 2026
December 1, 2026	December 15, 2026	December 16, 2026	December 17, 2026	December 23, 2026
December 16, 2026	December 31, 2026	January 1, 2027	January 2, 2027	January 8, 2027

Late time submissions, or mistakes, may result in late payment.

# 2026 Payroll Schedule - Semi-Monthly - CO CDASS



## Palco Office Closures

*Our office will be closed on these dates.  
Support will be available the following  
business day.*

**New Year's Day** (January 1, 2026)  
**Martin Luther King Day** (January 19, 2026)  
**Memorial Day** (May 25, 2026)  
**Independence Day** (Observed July 3, 2026)  
**Labor Day** (September 7, 2026)  
**Thanksgiving** (November 26-27, 2026)  
**Christmas** (December 24-25, 2026)

## Other Observances

*Federal offices and banking institutions  
may be closed on these days, in addition to  
Palco's Office Closures.*

**President's Day** (February 16, 2026)  
**Juneteenth** (June 19, 2026)  
**Columbus Day** (October 12, 2026)  
**Veterans Day** (November 11, 2026)

## Contact Us

*Whether you need help viewing a paystub, want to set up a new worker but don't know how, or  
something else, we are happy to help. Here are the best ways to get in touch with us.*

### Call us on the phone

Our toll-free number is **866-710-0456**. If we do not answer, please feel free to leave a voicemail! We will get back to you as quickly as possible.

### Interact with our chat

Go to our website, [www.PalcoFirst.com](http://www.PalcoFirst.com). Then, click the grey chat bubble at the bottom of this page. Type in your information, and click "Start Conversation" to begin chatting.

### Send an email to us

For general support, email [customersupport@palcofirst.com](mailto:customersupport@palcofirst.com).



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## Instructions for Employer Forms

Please use these instructions to complete the Palco-specific, state, and federal forms in the Consumer-Directed Attendant Support Services (CDASS) Employer Enrollment Packet. You must complete these forms to become the legal employer of record in the CDASS program.

### Palco-Specific Forms

- The **Employer Responsibilities and Attestation** outlines the responsibilities of the CDASS employer. Review the responsibilities, then sign and date in the highlighted fields at the bottom of the form.
- The **Employer Authorization Agreement Form** outlines Palco's responsibilities as your fiscal/employer agent and authorizes Palco to engage with the IRS and other federal and state tax authorities on your behalf. Review the agreement, then sign and date in the highlighted fields at the bottom of the form.
- The **Attendant Pay Rate Information Form** is used to determine the initial pay rate for the attendant. The employer (member/Authorized Representative) should complete this form, then have the attendant sign and date in the attendant field at the bottom of the form. The employer must also sign and date in the employer field at the bottom of the form.

### State Forms

Specific instructions are provided for each of the required state forms. These instructions will explain what information to include in the highlighted fields on each form.

- The **DR0145 – Colorado Tax Information Designation Power of Attorney** form gives Palco the authority to receive tax information from the Colorado Department of Revenue on behalf of you, the employer.
  - In Section 1**, complete the following highlighted fields.
    - Taxpayer name (*your full name*)
    - Tax ID number (*your social security number*)
    - Current mailing address, city, state, zip code (*your mailing address*)
  - At the bottom of the form**, complete the following highlighted fields.
    - Taxpayer signature (*your signature*)
    - Date
  - The **UITL-100 – Colorado Application for Unemployment Insurance Account and Determination of Employer Liability** form is used to register you as an employer with the Colorado Department of Labor and Employment (CDLE) for unemployment insurance purposes.

The CDLE's Division of Unemployment Insurance will determine whether you are required to provide unemployment insurance coverage for your attendants.

- In Section 4**, complete the following highlighted fields.
  - Legal business name (*your full name*)
  - Street address (*your physical address*)
  - Telephone number (*your phone number*)
  - Legal name of owner, partner, or corporate office (*your full name*)
  - Social security number (*your SSN*)
  - Telephone number (*your phone number*)
  - Address of owner, partner or corporate officer (*your physical address*)
- In Section 5**, answer the highlighted question.
- In Section 13**, complete the following highlighted fields.
  - Complete physical street address of worksite (*physical address where the member/participant lives*)
  - Worksite telephone number (*your phone number*)
  - Worksite contact person (*your full name*)
- In Section 18**, answer the highlighted question.
- On the last page of the form**, complete the following highlighted fields.
  - Name of company officer (*your full name*)
  - Telephone number (*your phone number*)
  - Signature of company officer (*your signature*)
  - Date

- The **UITL-18 – CO Power of Attorney** form allows Palco to communicate with the CDLE on your behalf for matters related to state tax, unemployment insurance, account management, and individual rates.
  - In the **Employer Information section**, complete the following highlighted fields.
    - Employer name (*your name*)
    - Employer account number (*your SSN*)
    - Business location address, city, state, zip code (*your physical address*)
  - In the **Acceptance of New Power of Attorney** section, complete the highlighted field.
    - Effective date of acceptance (*date you completed the form*)
  - In the **Employer Approval** section, complete the following highlighted fields.
    - Print name of the employer official (*your name*)
    - Signature of employer official (*your signature*)
    - Date

## Federal Forms

Specific instructions are provided for each of the required federal forms. These instructions will explain what information to include in the highlighted fields on each form.

- **IRS Form SS-4** gives Palco the ability to file for a Federal Employer Identification Number (FEIN) with the Internal Revenue Service (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, and send Palco a copy of your FEIN assignment letter from the IRS.*
  - Print your name, then provide your signature and the date at the bottom of the form.
- **IRS Form 2678** appoints Palco as your agent for the limited purpose of withholding and filing taxes on behalf of the employer.
  - Print your full name on Line 2.
  - Print your name, then provide your signature and the 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 highlighted field in Box 1.
  - Print your name, then provide your signature and the date at the bottom of the form.
- **IRS Form 8822-B** allows Palco to change the mailing address for correspondence with the IRS. This change of address only applies to tax letters and information associated with your Employer Identification Number (EIN). Only complete if you were previously enrolled as an employer for a self-direction program with an FMS provider that was not Palco.
  - Print your name on Line 4a.
  - List your EIN or social security number on Line 4b.
  - List your current mailing address on Line 5.
  - Provide your signature near the bottom of the form in the designated field for signature or owner, officer, or representative. Print the date in the designated date field.



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## Employer Responsibilities and Attestation

### As the employer of record, I understand that:

- I am the sole employer for all attendants providing services to the member.
  - I control the training, management, evaluation, scheduling, and termination of attendants.
  - My attendants are not employed by Palco, the State, or any other state or federal governmental agency.
  - My attendants are not independent contractors.
- I must adhere to all federal, state, unemployment agency, local, program, and employment-related laws, regulations, and requirements.
  - Employment-related laws and regulations include all Department of Labor, United States Citizenship and Immigration Services, and Internal Revenue Service.
- I must adhere to all program rules and regulations, including Palco's Privacy Policies.
  - This includes providing necessary training and onboarding to attendants, reporting critical incidents, and reporting suspected fraud, waste, abuse, neglect, or exploitation.
- I must assume responsibility for managing the risk and liability of any work-related injuries or illnesses incident(s) and for any negligent acts or omissions in the workplace.
  - Neither Palco nor the State are responsible or liable for any negligent acts, work-related injuries, or omissions by the employer, member, attendant, service providers, or other authorized parties.
- Funds to pay for services provided by the attendant are from public sources therefore, I am financially accountable and liable for the use of the funds.
  - My attendants and I have individual and joint responsibilities to be accountable for the funds spent through the program. I understand that submitting false or fraudulent timesheets or requests for payment of goods or services provided, other than those approved on the authorized service budget, will be reported to the appropriate authorities. These reports may be investigated for possible prosecution as fraud.
  - When there are insufficient funds to cover program expenses, I am responsible for payment to my attendant(s) or service provider(s) under state and federal laws.
- I must maintain accurate records and provide these records to authorized parties when they are requested

By signing below, I attest that I have read this form and that I understand and agree to the requirements above. I attest that I will direct my attendants to follow their requirements accordingly.

**Printed Employer Name:** \_\_\_\_\_ **ID/Last Four of SSN:** \_\_\_\_\_

**Employer Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_



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## Employer Authorization Agreement Form

As the employer of record, I understand that I have certain employer responsibilities required by the Internal Revenue Service (IRS) and Department of Labor, and must follow agency/programmatic guidelines and regulations. Palco, Inc. will act as my agent in a limited scope and on my behalf despite any approval by the IRS or other state agencies. Palco's scope of work will be for only the tasks related to this program and 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,
- 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,
- Establish and register me as an employer in the state in which business is conducted,
- 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),
- Receive confidential information about me and receive and disburse public funds, as directed by me, the program, and the budget and/or spending plan,
- 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,
- Provide limited information on my behalf with regards to benefits, appeals, and as required by law to fulfill tax, labor, and other disputes, and
- Complete federal and state tax and labor forms as required and as related to the employer duties listed above.

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

**Printed Employer Name:** \_\_\_\_\_ **ID/Last Four of SSN:** \_\_\_\_\_

**Employer Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_



PO Box 13260  
Maumelle, AR 72113  
Toll Free: 866.710.0456  
Online: PalcoFirst.com

## Attendant Pay Rate Information Form

This form informs Palco, Inc. of the hourly pay rate for a Colorado Consumer-Directed Attendant Support Services (CDASS) attendant. The hourly pay rate is the amount that the attendant will receive per hour they work and are based on the member's CDASS budget.

**Instructions:** CDASS employer, complete the form. The attendant and employer will both sign. Return it to Palco by fax 1-877-859-8757, [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com), PO Box 13260 Maumelle, AR 72113. Important: If you are changing a pay rate, give Palco 5 days to process the form. The new rate will start in the next pay period. It won't change any payments that have already been made.

What is the reason for completing this form:  New Member Setup  Change Existing Rate

Employer Name (first and last): \_\_\_\_\_ ID: \_\_\_\_\_

Participant Name (first and last): \_\_\_\_\_ ID: \_\_\_\_\_

Attendant Name (first and last): \_\_\_\_\_ ID/Last 4 of SSN: \_\_\_\_\_

Write the pay rate you agreed on in the chart(s) below\*. Only fill out the second if you're on the **SLS waiver**.

Rate Name	Hourly Rate*
CDASS Rate 1 (required)	
CDASS Rate 2 (optional)	
CDASS Rate 3 (optional)	
LRP Homemaker	

Supported Living Services (SLS) Waiver - Health Maintenance Activities Rate Name	Hourly Rate
SLS CDASS Health Maintenance – Rate 1 ( <i>required for SLS members</i> )	
SLS CDASS Health Maintenance – Rate 2 (optional)	
SLS CDASS Health Maintenance – Rate 3 (optional)	

\*Pay rates can be set between **\$17** and **\$57.68**/hour. Before changing a pay rate, the employer should check the "cost to you" again to make sure it still fits within the CDASS budget. Some cities may have a higher local minimum wage than the state. If you need help, or would like to consult with an enrollment specialist for more information, please email [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com).

Colorado Secure Savings is a retirement savings program. Attendants are signed up automatically and money is saved from their paycheck. If an employee doesn't want to take part, they can opt out by calling 1-844-711-5001. By signing, we certify that we understand the information in this form, it is correct, and was agreed to.

**Attendant Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Employer Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_



200145 19999

## Colorado Tax Information Authorization or Power of Attorney

### 1. Taxpayer Information.

Taxpayer Name (Last, First or Entity), required*	Tax ID Number, required*	Phone Number
Spouse Name (Last, First), if applicable	Tax ID Number, if applicable	Phone Number
Current Mailing Address (if new, mark here: <input type="checkbox"/> )	City	State ZIP Code

### 2. Acts Authorized. Mark either a) or b), required\*

**a) TAX INFORMATION AUTHORIZATION.** For the tax matters authorized on line 4, I/we hereby appoint the person(s) authorized on line 3 as designee(s) to receive and inspect the taxpayer's confidential tax information from the Colorado Department of Revenue. An individual contact name must be entered on line 3. If a firm or organization is listed on line 3, this authorization will apply to all of its employees, unless this box is marked:

I am appointing only the individual(s) listed on line 3.

**OR**

**b) POWER OF ATTORNEY.** For the tax matters authorized on line 4, I/we hereby appoint the person(s) authorized on line 3 as attorney(s)-in-fact to represent the taxpayer before the Colorado Department of Revenue. The individual(s) listed on line 3 may receive and inspect the taxpayer's confidential tax information and may perform the acts that the taxpayer may perform—to include signing returns, other forms, agreements, consents, or similar documents—but to exclude endorsing or otherwise negotiating any check issued by the Department, and substituting or adding another representative.

### 3. Person(s) Authorized. If applicable, mark here: I/we also authorize the person(s) listed on the attached page(s).

Individual Appointee or Contact Name (Last, First), required*	Title or Relationship to Taxpayer	Phone Number, required*
ALICIA PALADINO	CHIEF EXECUTIVE OFFICER	501.604.9936
Firm or Organization Name, if applicable	Email Address	Fax Number
PALCO, INC	TAX@PALCOFIRST.COM	501.812.0045
Mailing Address	City	State ZIP Code
PO BOX 13260	MAUMELLE	AR 72113
Individual Appointee or Contact Name (Last, First), if applicable	Title or Relationship to Taxpayer	Phone Number
Firm or Organization Name, if applicable	Email Address	Fax Number
Mailing Address	City	State ZIP Code

### 4. Tax Matters Authorized. This form is effective for all tax periods and all tax and account types within the scope of section 39-21-102, C.R.S., as in effect on the date of the signature(s) below, unless a specific tax period(s) and/or tax or account type(s) is entered here:

Specific Tax Period (MM/YY – MM/YY) 2019-2025	Specific Tax or Account Type WITHHOLDING	Specific Tax Period (MM/YY – MM/YY)	Specific Tax or Account Type
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### 5. Revocation or Retention of Prior Forms. This form will automatically revoke and replace any prior form of the same type on file with the Colorado Department of Revenue for the same tax account(s) and period(s), unless this box is marked:

I/we do not want to revoke a prior form of the same type, and a copy of those to remain in effect is attached.

### 6. Expiration or Revocation of This Form. This form will automatically expire four years after it is signed, unless an earlier or later expiration date (up to 10 years after signing) is entered here: To revoke or withdraw from a form already submitted, see the instructions.

### 7. Taxpayer Signature. If I sign this form as a corporate officer, partner, guardian, executor, receiver, estate administrator, trustee, or other agent or employee, I affirm under penalty of perjury that I have the legal authority to execute this form on behalf of the taxpayer.

Signatory Name (Last, First), if applicable 	Taxpayer Signature, required*	Date (MM/DD/YY), required*
Title or Relationship to Taxpayer, if applicable CHIEF EXECUTIVE OFFICER	Spouse Signature, if applicable	Date (MM/DD/YY), if applicable

**Required Fields:** If any are incomplete, this form is invalid. To resubmit, it must be signed again. See the instructions.

**Submission:** Submit with a protest or separately, at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline), or by mail to  
 COLORADO DEPARTMENT OF REVENUE, PO Box 17087, Denver, CO 80217-0087.

Department Use Only

<input type="text"/>												
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## APPLICATION FOR UNEMPLOYMENT INSURANCE ACCOUNT AND DETERMINATION OF EMPLOYER LIABILITY

Complete and mail this application to the address at the top of this page to register your business with us for unemployment insurance (UI) purposes. We will review your application and determine whether you must provide UI coverage for your employees. **All** items must be completed. If an item is not applicable (NA) to you or your business, enter "NA." You can provide additional information at the bottom of page 4 of this application or attach additional sheets of paper.

1. First Date of Payroll in Colorado ( <b>Do not</b> provide a future date. If the first date of payroll in Colorado has not occurred, <b>do not</b> complete this application.)
2. Provide the reason for filing this application. <input checked="" type="checkbox"/> Original application <input type="checkbox"/> Reinstatement of existing account    Account Number _____ <input type="checkbox"/> Change of ownership (enclose a copy of the sales agreement and a list of the board of directors for the new business and all acquired businesses)
3. Type of Organization (check only one box) <input checked="" type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Joint Venture <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> "S" Corporation <input type="checkbox"/> Limited Liability Limited Partnership <input type="checkbox"/> Association <input type="checkbox"/> Limited Liability Company (reported as corporation on Internal Revenue Service Form 8832) <input type="checkbox"/> Trust <input type="checkbox"/> Limited Liability Company (reported as sole proprietor or partnership on Internal Revenue Service Form 8832) <input type="checkbox"/> Estate <input type="checkbox"/> Stock Sale (only complete page 1 of this application and sign on page 4) <input type="checkbox"/> Government <input type="checkbox"/> Other _____ <input type="checkbox"/> Religious Organization <input type="checkbox"/> Nonprofit as defined by section 501(c)(3) of the Internal Revenue Code (enclose a copy of your exemption letter from the Internal Revenue Service) <input type="checkbox"/> Other Nonprofit _____
4. Basic Information—Provide the requested employer, address, and contact information.

**Legal Business Name** (Enter the actual name of the business registered with the Secretary of State, including suffixes such as Inc or LLC, if applicable)

Trade Name/Doing-Business-As Name (if applicable)	Federal Employer Identification Number (required)
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**Street Address of Principal Place of Business in Colorado** (provide a residence address only if it is the only Colorado address; include city, state, and ZIP code)

Telephone Number	Cellular Telephone Number	E-mail Address	Web-site Address
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Mailing Address if Different From Above (include city, state, and ZIP code, and in-care-of name, if applicable) <b>Palco, Inc.; PO Box 13260, Maumelle, AR 72113</b>	Telephone Number <b>501.604.9936</b>
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Legal Name of Owner, Partner, or Corporate Officer	Title <b>Owner</b>	Social Security Number	Telephone Number
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Complete Address of Owner, Partner, or Corporate Officer (Residence or P.O. Box, include city, state, and ZIP code)		Cellular Telephone Number
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Legal Name of Owner, Partner, or Corporate Officer	Title	Social Security Number	Telephone Number
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Complete Address of Owner, Partner, or Corporate Officer (Residence or P.O. Box, include city, state, and ZIP code)		Cellular Telephone Number
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Attach additional sheets of paper if there are additional owners, partners, or corporate officers.

Bank Name and Address (provide complete address; include city, state, and ZIP code)

Payroll-Records Location (provide complete address; include city, state, and ZIP code)

Payroll-Records Telephone Number

**Office Use Only**    Coding "Q" Number \_\_\_\_\_ Coding Date \_\_\_\_\_ Input "Q" Number \_\_\_\_\_  
 Account Type \_\_\_\_\_ NAICS \_\_\_\_\_ Organization Code \_\_\_\_\_ Liability Code \_\_\_\_\_ Liability Date \_\_\_\_\_  
 Qualifying Date \_\_\_\_\_ Status Code \_\_\_\_\_ UITR-1 \_\_\_\_\_

5. Has this business paid wages or paid other remuneration in lieu of wages such as dividends ("S" corporation only), bonuses, draws, or disbursements?

Yes  No

NOTE: Wages include payments made to corporate officers performing any services in Colorado.

If Yes, provide the federal employer identification number (FEIN) if different than the FEIN provided in Item 4 or the UI account number if different than the account number provided in Item 2 if applicable. \_\_\_\_\_

6. Has this business paid any individual who is considered to be a contractor or subcontractor?  Yes  No

7. Has the business issued or does it intend to issue IRS Form 1099-MISC to any individual?  Yes  No

If Yes to Item 6 or 7, describe the type of work performed. \_\_\_\_\_

8. Is this business an employee-leasing company (i.e., does it lease employees to other businesses or management companies)?  Yes  No

9. Are the employees of this business hired through an employee-leasing company or management company?  Yes  No

If Yes: Provide the name of the employee-leasing or management company. \_\_\_\_\_

Provide the FEIN and/or UI account number. \_\_\_\_\_

10. Is this business an individual/sole proprietor?  Yes  No

If Yes, are there any employees other than the individual, his or her spouse, or his or her children under the age of 21?  Yes  No

11. Is this business a partnership or limited liability organization?  Yes  No

If Yes, are there any employees other than the partners or members of the limited liability organization?  Yes  No

12. Select the item that best describes the business's activity in Colorado (check only one box) and provide specific detail below. For additional information regarding these industry descriptions, call Labor Market Information (LMI) at **303-318-8850** or contact LMI in writing at **633 17<sup>th</sup> Street, Suite 600, Denver, CO 80202**. Additional information is available online at [lmigateway.coworkforce.com/lmigateway](http://lmigateway.coworkforce.com/lmigateway).

- Agricultural (list crops, animals, and/or services provided)
- Mining (list product being mined and/or services performed)
- Utilities (list type and services performed)
- Transportation, Communication, or Public Utilities (list type)
- Retail Trade (list type of product sold and to whom)
- Wholesale Trade (list type of product sold and to whom)
- Service (list type and explain in detail)
- Finance, Insurance, or Real Estate (list type and explain in detail)
- Manufacturing and Assembly (list materials used and products rendered)
- Government (list type of agency)
- Household/Domestic

Other **Home Care Service Recipient (HCSR)** \_\_\_\_\_

#### Construction—General Contractor

- Residential
  - Single Family
  - Multiple Family
- Commercial
  - Industrial/Warehouse
  - Other Commercial
- Speculative Builder/For Sale by Owner
- Subcontractor (explain in detail)

#### Heavy Construction

- Highway and Steel Construction
- Bridge, Tunnel, and/or Elevated Highway
- Water, Sewer, Pipeline, and/or Communication
- Other Heavy Construction

Provide specific detail regarding the business's activity in Colorado. If more than one service is provided, indicate which is predominant.

NOTE: If the business's entire activity is seasonal or if it has seasonal occupations, a request for seasonal designation can be made by completing and returning Form UITL-5, Request for Seasonal Determination. To obtain this form, go to [www.colorado.gov/cdle/ui](http://www.colorado.gov/cdle/ui), click on **Forms and Publications**, and then click on **Employer Forms**. If you have any questions regarding seasonal status, call us at one of the telephone numbers at the top of the initial page of this application.

13. Worksite Information—Provide the following information for each physical location in Colorado. **Do not** provide P.O. boxes, payroll, or accountant addresses. If an employee works from his or her home, you must provide the employee's residence address. Attach additional sheets of paper for more than one physical location in Colorado.

**Complete Physical Street Address of Worksite (include city, state, and ZIP code)**

Worksite Telephone Number	Worksite Contact Person	Average Number of Employees in a Typical Month
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14. Business Acquisition—For purposes of this application, an acquisition is defined as the purchase or transfer of any or all of the assets and/or employees of a previously established business. If this business entity was acquired, in accordance with CESA 8-76-104, we must make a determination regarding the purpose of the business acquisition. If you have any questions regarding the acquisition of a business, call us at one of the telephone numbers at the top of the initial page of this application. Enclose a copy of the sales agreement and a list of the board of directors for the new business and all acquired businesses.

Is the business entity completing this application as a result of a business acquisition?  Yes  No If No, skip to Item 17.

If Yes: Provide the date of acquisition. \_\_\_\_\_

Check one of the boxes below to indicate the type of acquisition and complete Items 15 and 16.

- Total Business Acquisition or Employee Transfer—This business acquired **all** of the organization, trade, or business or **substantially all** of the assets of at least one employer or utilizes the services of 90 percent or more of the total number of employees from another employer.

NOTE: This can include a reorganization of a current business.

- Partial Business Acquisition or Employee Transfer—This business acquired **some** of the organization, trade, or business or assets of at least one employer or utilizes the services of less than 90 percent of the total number of employees from another employer.

NOTE: This can include a reorganization of a current business.

15. Did the business entity acquire or hire any workers from the prior business who are now employed with the new business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No											
If Yes: How many employees were acquired? _____											
How many employees did the prior business have during its last four pay periods? Last Pay Period _____											
Second-to-Last Pay Period _____ Third-to-Last Pay Period _____ Fourth-to-Last Pay Period _____											
16. Provide the following information regarding the prior employer.											
Prior Legal Business Name						Prior FEIN or UI Account Number					
Name of Prior Owner						Current Telephone Number of Prior Owner					
Complete Current Address of Prior Owner (include city, state, and ZIP code)											
17. In accordance with the Colorado Employment Security Act (CESA), employers are required to provide UI coverage if one of the following conditions are met. Employers can meet these conditions through the employment of full-time, part-time, and temporary workers (including temporary agricultural workers with an H-2A visa).											
NOTE: Calendar quarters are defined as January–March, April–June, July–September, and October–December.											
Check the appropriate box and provide the corresponding information that is requested.											
<b>Commercial, Industrial, or Professional Organization</b> (as defined in CESA 8-70-113)											
<input type="checkbox"/> Paid one or more workers a total of \$1,500 in gross wages during any calendar quarter in the current or preceding calendar year Date on which you paid \$1,500 in gross wages during a calendar quarter to meet this requirement _____											
<input type="checkbox"/> Employed one or more workers for some portion of a day in 20 different calendar weeks during the current or preceding calendar year (all 20 calendar weeks must occur within the same calendar year) NOTE: The services do not have to be performed in consecutive weeks or by the same employee. Date on which you first employed a worker for some portion of a day to meet this requirement _____ Date on which you employed a worker for some portion of a day in the 20 <sup>th</sup> calendar week to meet this requirement _____											
<b>Agricultural Employer</b> (as defined in CESA 8-70-120)											
<input type="checkbox"/> Paid one or more agricultural workers a total of \$20,000 in gross wages during any calendar quarter in the current or preceding calendar year Date on which you paid \$20,000 in gross wages during a calendar quarter to meet this requirement _____											
<input type="checkbox"/> Employed ten or more workers for some portion of a day in 20 different calendar weeks during the current or preceding calendar year (all 20 calendar weeks must occur within the same calendar year) NOTE: The services do not have to be performed in consecutive weeks or by the same ten employees. Date on which you first employed ten workers for some portion of a day to meet this requirement _____ Date on which you employed ten workers for some portion of a day in the 20 <sup>th</sup> calendar week to meet this requirement _____											
<b>Household/Domestic-Services Employer</b> (as defined in CESA 8-70-121)											
<input checked="" type="checkbox"/> Paid one or more workers performing domestic services in a private home, local college club, or local chapter of a fraternity or sorority a total of \$1,000 in gross wages during any calendar quarter in the current or preceding calendar year Date on which you paid one or more workers \$1,000 in gross wages during a calendar quarter to meet this requirement _____											
<b>Nonprofit Organization, Including Political Subdivision</b> (exempt under section 501(c)(3) of the Internal Revenue Code and as defined in CESA 8-70-118)											
<input type="checkbox"/> Political Subdivision/Government <input type="checkbox"/> Had four or more workers employed anywhere in the U.S. in any calendar quarter in the current calendar year or preceding calendar year NOTE: The services do not have to be performed in consecutive weeks or by the same four employees. Date on which you first employed at least one worker in Colorado _____ Date on which you first employed four workers anywhere in the U.S. to meet this requirement _____ Date on which you employed four workers anywhere in the U.S. in the 20 <sup>th</sup> calendar week to meet this requirement _____ Type of services provided _____											
18. Has the owner, partner, or corporate officer of this business entity owned or operated any business in Colorado or does the owner, partner, or corporate officer currently own or operate any other business in Colorado? <input type="checkbox"/> Yes <input type="checkbox"/> No											
If Yes, provide the information requested below for each business regardless of whether it is still in operation or related to this business entity. In addition, provide the requested information for all affiliated businesses. Attach additional sheets of paper if necessary.											
Legal Business Name						UI Account Number			FEIN		
Legal Business Name						UI Account Number			FEIN		

19. Will the business entity file a consolidated federal tax return, including Internal Revenue Service Form 851, with any other business or entity?

Yes  No

If Yes, provide the information requested below for each business or entity included in the consolidated tax return. Attach additional sheets of paper if necessary.

Legal Business Name	UI Account Number	FEIN
---------------------	-------------------	------

Legal Business Name	UI Account Number	FEIN
---------------------	-------------------	------

20. Is this business entity the result of a reorganization of a previously existing business entity or entities?  Yes  No

If Yes, provide the information requested below for all business entities. Attach additional sheets of paper if necessary.

NOTE: Attach a copy of your reorganization plan. Provide the names of all corporate officers for all entities, a statement explaining the reason for the reorganization, and any cost-benefit analysis that was completed in relation to the reorganization.

Legal Business Name	UI Account Number	FEIN
---------------------	-------------------	------

Legal Business Name	UI Account Number	FEIN
---------------------	-------------------	------

21. Was this business entity purchased as a franchise from a corporation or franchisor?  Yes  No

Was this business entity purchased as a franchise from a corporation or franchisee?  Yes  No

22. Please provide additional information or comments in the space provided below. If you are providing information relative to a question above, please note the question number.

Information/Comments
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□ □ □ □ □ □ . □ □ - □

**The classification of a worker as an independent contractor or exempt employee has significant implications.** Section 8-72-114, C.R.S., prohibits misclassification of employees.

- a. An employer has improperly classified an individual when an employer-employee relationship exists, as determined in subsection (2)(f) of this section and Section 8-70-115, C.R.S., but the employer has not classified the individual as an employee.
- b. An "employer-employee" relationship shall be presumed to exist when work is performed by an individual for remuneration paid by an employer, unless to the satisfaction of the Department the employer demonstrates that the individual is an exempt person or independent contractor.
- c. A person shall not knowingly incorporate or form, or assist in the incorporation or formation of, a corporation, partnership, limited liability corporation, or other entity, or pay or collect a fee for use of a foreign or domestic corporation, partnership, limited liability corporation, or other entity for the purpose of facilitating, or evading detection of, a violation of this section.
- d. A person shall not knowingly conspire with, aid and abet, assist, advise, or facilitate an employer with the intent of violating the provisions of this chapter.

Further, in the event that any employer is found to violate Section 8-72-114, C.R.S, the penalties for such violation are set forth in subsection (3)(e), which states in pertinent part that:

(III) Upon a finding that the employer, with willful disregard of the law, misclassified employees, the director may:

(A) Impose a fine of up to \$5,000 per misclassified employee for the first misclassification with willful disregard, and for a second or subsequent misclassification with willful disregard, a fine of up to \$25,000 per misclassified employee; and

(B) Upon a second or subsequent misclassification with willful disregard, issue an order prohibiting the employer from contracting with, or receiving any funds for the performance of contracts from the state for up to two years after the date of the director's order. Upon the issuance of such order, the director shall notify state departments and agencies as necessary to ensure enforcement of the order.

I, \_\_\_\_\_, (company officer) have read and understood the prohibitions and penalties set forth above.

I certify under penalty of perjury that the above information is true, accurate, and complete to the best of my knowledge. I understand that there are severe penalties for providing false statements and willfully misrepresenting information in order to reduce UI rates.

Name of Company Officer (please print)		Title <b>Household Employer</b>	
Telephone Number <b>(501) 604-9936</b>	Alternate Telephone Number		E-mail Address <b>tax@palcofirst.com</b>
Signature of Company Officer		Date	

NOTE: The completion of this application is for UI purposes only. If you need to register your business in Colorado for other purposes such as establishing wage withholding, applying for a state sales tax license, or registering a trade name, complete Form CR 0100, Colorado Business Registration. The Colorado Business Registration is available at [www.colorado.gov/revenue](http://www.colorado.gov/revenue).

## POWER OF ATTORNEY

Please print the information below. Instructions for completing this form are provided on the reverse.

### Employer Information

Employer Name	Trade Name	Employer Account Number (Required)	
Business Location Address Only (No P.O. Box Number)	City	State	ZIP Code

### Acceptance of New Power of Attorney

Effective Date of Acceptance	
Your acceptance of a new power of attorney supersedes any existing power of attorney previously approved by the Unemployment Insurance (UI) Division.	
Power of Attorney Complete Name and Address (No Abbreviations)	Telephone Number
	Email Address

Complete Mailing Address For UI Premium Information and/or forms such as: Wages Paid and Premiums Owed, Billing Statements, and UI Rate Notice.	Telephone Number
ALICIA PALADINO, CEO PO BOX 13260 MAUMELLE, AR 72113	501.604.9936
	Email Address
	TAX@PALCOFIRST.com

**Complete only if the benefits mailing address is different from the premiums mailing address you provided above.**

Complete Mailing Address For UI Benefits Information and/or forms such as: Requests for Job-Separation Information and Wages Reported and Possible Charges.	Telephone Number
PALCO INC PO BOX 13260 MAUMELLE, AR 72113	501.604.9936
	Email Address
	TAX@PALCOFIRST.COM

### Power-of-Attorney Signature

Print Name of the Power of Attorney Representative (Required)	Title
Power of Attorney Representative Signature (Required)	Date

### Employer Approval

I hereby grant permission to the above-named entity or individual to act on my behalf for the purpose stated on this document.	
Print Name of the Employer Official (Required)	Title <b>Household Employer</b>
Signature of Employer Official (Required)	*Date
<input type="checkbox"/> SIDES (To add employer account information to SIDES), or go to: <a href="http://info.uisides.org">http://info.uisides.org</a>	

\* Additional input must be received within 6-months from the date in the Employer Approval section.

Office Use Only	Date	Q-Identification Number
Power of attorney is approved and input into the UI system.		

## INSTRUCTIONS FOR COMPLETING THE POWER OF ATTORNEY

### **Employer Information**

**Employer Name:** Type or print legibly the entity name or business name.

**Trade Name:** Type or print legibly the doing-business-as name or trade name.

**Employer Account Number:** Type the 9-digit Colorado unemployment insurance (UI) premium account number. The power of attorney will not be processed or approved if this account number is not provided.

**Business Location Address Only (No PO Boxes):** Type the entity's or business's physical location address.

### **Acceptance of New Power of Attorney**

**Effective Date of Acceptance:** Complete this section if you want to name or change an entity or individual to have power of attorney. If you complete this section, you must provide an effective date.

**SIDES:** State Information Data Exchange System. By participating in this system, you will receive and respond to the electronic version of form UIB-290, Colorado's Request For Facts About A Former Employee's Employment. To find out more information about SIDES go to <http://info.uisides.org>. It is strongly recommended that you participate in the SIDES system.

**For UI premium-related information:** Complete this section if you want to accept power of attorney for UI premium-related information only.

**For UI benefits-related information:** Complete this section if you want to accept power of attorney for UI benefit-related information only.

**Power of Attorney Complete Name and Address:** Type the name and address of the entity or individual you want to accept as the power of attorney. Do not list an individual's name unless that is the business name.

NOTE: If you have an existing power of attorney and the UI Division approves your acceptance of a new power of attorney, the new power of attorney automatically replaces the existing power of attorney for the purposes you indicate on this form.

### **Mailing-Address Information**

**Complete Mailing Address:** For UI premium information and/or forms such as the UITR-7, Unemployment Insurance Rate Notice; UITR-1, Your Quarterly Report of Wages Paid and Premiums Owed; UITR-1a, Unemployment Insurance Report of Workers Wages; and UITR-2, Unemployment Insurance Statement of Payment Due; or any other premium forms you must provide the complete mailing address regardless of whether you are adding or changing a power of attorney. This information must be completed to ensure that UI correspondence is sent to the address of the entity or individual who will be responsible for UI correspondence. Provide a second mailing address only if you want the UI benefits-related information sent to a mailing address different from the mailing address used for premium-related information.

NOTE: You are responsible for ensuring that any UI correspondence that is sent to an incorrect mailing address is properly forwarded. You are also responsible for updating your mailing address with us.

### **Power-of-Attorney Signature**

**New Power of Attorney Representative Signature:** A representative of the entity or the individual who you want to accept as the power of attorney **must** provide his or her name and title and sign and date the form in order to make this a valid document.

### **Employer Approval**

**Signature of Employer Official:** The employer **must** sign this form to accept an entity or individual as the power of attorney. The employer official's name, title, signature, and date of signature are required to make this a valid document.

### **Discontinuation of Power of Attorney**

If you elect to discontinue a power of attorney without accepting a new power of attorney, submit a written request to the UI Division at the above address.

**Application for Employer Identification Number**

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

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

Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.**Type or print clearly.**

1 Legal name of entity (or individual) for whom the EIN is being requested  <b>Palco, Inc</b>		3 Executor, administrator, trustee, "care of" name  <b>Palco, Inc. as 3504 Fiscal Employer Agent</b>	
2 Trade name of business (if different from name on line 1)  <b>PO Box 13260</b>		5a Street address (if different) (Don't enter a P.O. box.)	
4a Mailing address (room, apt., suite no. and street, or P.O. box)  <b>PO Box 13260</b>		5b City, state, and ZIP code (if foreign, see instructions)  <b>Maumelle, AR 72113</b>	
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). <b>Caution:</b> If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____		<input type="checkbox"/> Estate (SSN of decedent) _____	
<input type="checkbox"/> Partnership _____		<input type="checkbox"/> Plan administrator (TIN) _____	
<input type="checkbox"/> Corporation (enter form number to be filed) _____		<input type="checkbox"/> Trust (TIN of grantor) _____	
<input type="checkbox"/> Personal service corporation _____		<input type="checkbox"/> Military/National Guard <input type="checkbox"/>	
<input type="checkbox"/> Church or church-controlled organization _____		<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/>	
<input type="checkbox"/> Other nonprofit organization (specify) _____		<input type="checkbox"/> REMIC <input type="checkbox"/>	
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"/> Banking purpose (specify purpose) _____	
<input type="checkbox"/> _____		<input type="checkbox"/> Changed type of organization (specify new type) _____	
<input type="checkbox"/> Hired employees (Check the box and see line 13.)		<input type="checkbox"/> Purchased going business _____	
<input type="checkbox"/> Compliance with IRS withholding regulations _____		<input type="checkbox"/> Created a trust (specify type) _____	
<input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>		<input type="checkbox"/> Created a pension plan (specify type) _____	
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none).		14 Reserved for future use	
Agricultural _____ Household _____ Other _____			
15 First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) . . . . .			
16 Check one box that best describes the principal activity of your business. <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> Other (specify) <b>Household Employer (HCSR)</b>			
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 _____			
<b>Third Party Designee</b>	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name <b>Alicia Paladino</b>		Designee's telephone number (include area code) <b>501.604.9936</b>
	Address and ZIP code <b>PO Box 13260, Maumelle, AR 72113</b>		Designee's fax number (include area code) <b>501.821.0045</b>
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Name and title (type or print clearly)		Applicant's telephone number (include area code)	
Signature _____ Date _____		Applicant's fax number (include area code)	

# 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)

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### 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
City	State	ZIP code
Foreign country name	Foreign province/county	Foreign postal code

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

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

For ALL employees/ payees/payments	For SOME employees/ payees/payments
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<input checked="" type="checkbox"/>
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<input type="checkbox"/>
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\* 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**

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

OMB No. 1545-1165

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_\_

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

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

**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 new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
<b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>	

**3 Tax information.** Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Employment	SS-4, 2678, 8821		
Employment	W-4, W-5		
Employment	940, 941, W-2,W-3		

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 . . . . . ► **5 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain . . . . . ► 

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

**6 Taxpayer signature.** If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

**► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

**► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature

Date

Household Employer (HCSR)

Print Name

Title (if applicable)

## Change of Address or Responsible Party — Business

► Please type or print.

► See instructions on back. ► Do not attach this form to your return.  
► Go to [www.irs.gov/Form8822B](http://www.irs.gov/Form8822B) for the latest information.**Before you begin:** If you are also changing your home address, use Form 8822 to report that change.If you are a tax-exempt organization (see instructions), check here Check **all** boxes this change affects.

1  Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)

2  Employee plan returns (Forms 5500, 5500-EZ, etc.)

3  Business location

<b>4a</b> <b>Business name</b>	<b>4b</b> <b>Employer identification number</b>	
<b>5</b> <b>Old mailing address</b> (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
<b>6</b> <b>New mailing address</b> (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
<b>7</b> <b>New business location</b> (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
<b>8</b> <b>New responsible party's name</b>		
<b>9</b> <b>New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)</b>		
<b>10</b> <b>Signature.</b> Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		
Daytime telephone number of person to contact (optional) ► _____		
<b>Sign Here</b>		Signature of owner, officer, or representative
		Date
Title		
<b>Where To File</b>		
Send this form to the address shown here that applies to you.		
<b>IF your old business address was in . . .</b>		<b>THEN use this address . . .</b>
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin		Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States		Internal Revenue Service Ogden, UT 84201-0023