

Welcome to self-direction and to Palco! This packet contains all the forms you need to enroll as a PCA and begin providing services to your participant. Please follow all directions in this packet. You will not be paid for services until all forms are completed, Palco verifies all information, criminal checks, and clears you for hire, and you are notified that you are ready to provide service.

You must complete and return:

<input type="checkbox"/> Employer Responsibilities & Attestation	<input type="checkbox"/> IRS Form 2678
<input type="checkbox"/> Designation of Surrogate Employer (Optional)	<input type="checkbox"/> IRS Form 8821
<input type="checkbox"/> Employer Authorization Agreement	<input type="checkbox"/> Indiana Department of Revenue Power of Attorney
<input type="checkbox"/> IRS Form SS-4	

Failure to return these forms will delay enrollment. We encourage you to use the checklist above as a final review before you return the forms to Palco. The other documents, including information on how to complete forms, the payment schedule, Palco's Notice of Privacy Practices, F.A.Q. and similar instructional forms, are for informational purposes only and do not need to be returned to Palco. Send completed paper forms by fax, email or mail to Palco at the address below.

Mailing Address:

Palco, Inc.
Attn: Enrollment
P.O. Box 13260
Maumelle, AR 72113

Fax/Email:

Fax: 877-859-8757
Email: enrollment@palcofirst.com

Visit our website to download an intake form OR contact customer support to get connected to an enrollment specialist. You must complete a consent form before receiving an email with your login instructions. Follow the instructions in that email to complete your enrollment.

Should you need any assistance during this process, please contact a friendly customer support representative at 1.866.710.0456 or enrollment@palcofirst.com.

We look forward to serving you!

Sincerely,
The Palco Team

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.
- The Designation of Surrogate Employer is used to establish a surrogate Employer of Record on behalf of the participant. Complete the entire form. Sign and date the highlighted fields at the bottom of page 2. This form is applicable only when the participant is not the employer.
- 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 PCA Pay Rate Information is used to determine the initial pay rate of the worker or to document any changes to the worker's pay rate.
 - The employer completes this form.
 - The worker signs and dates at the bottom of the form.
 - The employer signs and dates the bottom of the form.

Please return all forms to Palco.

Email: enrollment@palcofirst.com Fax: 1.877.859.8757

Mail: P.O. Box 13260 Maumelle, AR 72113

IN-MCE-P

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. I understand that if my worker provides any transportation services it is required that the worker have a valid driver's license and vehicle insurance.

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

Please return all forms to Palco.

Email: enrollment@palcofirst.com Fax: 1.877.859.8757

Mail: P.O. Box 13260 Maumelle, AR 72113

IN-MCE-P

Designation of Surrogate Employer



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

Check this box if revoking current Designated Surrogate Employer on an existing participant/client's account. Effective date of revocation: _____.
Name of Employer being terminated: _____

Participant/Client Information		
Full Name	ID/Last 4 of SSN	Program

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

Employer Information			
First Name	Middle Name	Last Name	
Social Security Number	Email	Date of Birth (mm/dd/yyyy)	
Relationship to Participant/Client		Gender	
<input type="checkbox"/> Parent <input type="checkbox"/> Legal Guardian <input type="checkbox"/> Other Non-relative		<input type="checkbox"/> Male <input type="checkbox"/> Female	
<input type="checkbox"/> Spouse <input type="checkbox"/> Power of Attorney			
Physical Address (Street Address, Including Apt. #)			
City	State	Zip	County
Mailing Address (Street Address, Including Apt. #) – if different than the physical address			
City	State	Zip	County
Phone	Phone 2	Preferred Method of Communication	
		<input type="checkbox"/> Phone <input type="checkbox"/> Email <input type="checkbox"/> Mail	

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Mail: P.O. Box 13260 Maumelle, AR 72113

IN-MCE-P

Designation of Surrogate Employer



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

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

Employer Printed Name

Employer Signature

Date

If the participant/client is unable to sign, please witness:

Witness Printed Name

Date

Employer Revocation Attestation: I understand that by signing this form, the current surrogate employer listed on this form will be made inactive and terminated in the Palco system. If a surrogate employer is required and or a new surrogate employer has not been designated by the effective date listed above, then your services as a participant/client will be suspended. Service provided during the suspended period may not be eligible for payment by Palco if the proper employer/ employee relationship is not established.

Please return all forms to Palco.

Email: enrollment@palcofirst.com Fax: 1.877.859.8757

Mail: P.O. Box 13260 Maumelle, AR 72113

IN-MCE-P

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

Please return all forms to Palco.

Email: enrollment@palcofirst.com Fax: 1.877.859.8757

Mail: P.O. Box 13260 Maumelle, AR 72113

IN-MCE-P

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.**Type or print clearly.**

1 Legal name of entity (or individual) for whom the EIN is being requested Palco, Inc		3 Executor, administrator, trustee, "care of" name Palco, Inc. as 3504 Fiscal Employer Agent	
2 Trade name of business (if different from name on line 1) PO Box 13260		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) PO Box 13260		5b City, state, and ZIP code (if foreign, see instructions) Maumelle, AR 72113	
6 County and state where principal business is located			
7a Name of responsible party		7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members	
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____		<input type="checkbox"/> Estate (SSN of decedent) _____	
<input type="checkbox"/> Partnership _____		<input type="checkbox"/> Plan administrator (TIN) _____	
<input type="checkbox"/> Corporation (enter form number to be filed) _____		<input type="checkbox"/> Trust (TIN of grantor) _____	
<input type="checkbox"/> Personal service corporation _____		<input type="checkbox"/> Military/National Guard <input type="checkbox"/>	
<input type="checkbox"/> Church or church-controlled organization _____		<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/>	
<input type="checkbox"/> Other nonprofit organization (specify) _____		<input type="checkbox"/> REMIC <input type="checkbox"/>	
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) Household Employer (HCSR)		<input type="checkbox"/> Created a pension plan (specify type) _____	
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none).		14 Reserved for future use	
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. <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) Household Employer (HCSR)			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here _____			
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name Alicia Paladino		Designee's telephone number (include area code) 501.604.9936
	Address and ZIP code PO Box 13260, Maumelle, AR 72113		Designee's fax number (include area code) 501.821.0045
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. 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

PALCO

(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)

<input type="text"/>	<input type="text"/>	–	<input type="text"/>						
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2 Employer's or payer's name
(not your trade name)

<input type="text"/>		
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3 Trade name (if any)

<input type="text"/>		
----------------------	--	--

4 Address

PO BOX 13260

Number	Street	Suite or room number
<input type="text"/> MAUMELLE		<input type="text"/> AR <input type="text"/> 72113
City	State	ZIP code
<input type="text"/>		<input type="text"/>
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"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

* Generally, you can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

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

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

Sign your name here

<input type="text"/>

Print your name here

<input type="text"/>

Print your title here

<input type="text"/>

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	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"/>
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"/>
Check if to be sent copies of notices and communications <input checked="" 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)



POA - 1

State Form 49357
(R9 / 8-24)

Indiana Department of Revenue
POWER OF ATTORNEY

Submit only to the Indiana
Department of Revenue.

* Required information. If the field is not complete, this form will be returned to the sender.

1. Taxpayer Information*

Individual Taxpayer Name or Company Name		
Address		
City	State	ZIP Code
Telephone Number		

2. Identification Numbers*

Indiana Taxpayer Identification Number (TID) (10 digits)	
Social Security Number	Federal Employer Identification Number (FEIN)

Hereby appoint(s) the following:

3. Representative Information

Individual Representative Name*	Firm Name, if applicable	
Alicia Paladino	Palco	
Second Representative Name, if applicable		
Address		
501 Millwood Circle, Ste A		
City Maumelle	State AR	ZIP Code 72113
Telephone Number 866-710-0456	Email Address enrollment@palcofirst.com	

4. Authorization (select one)*

I authorize the listed representative(s) to represent me regarding any matters with the Indiana Department of Revenue regardless of tax years or tax types.

Limit to specific tax year(s) and/or tax type(s): _____

5. Acknowledgement and Authorizing Signature

I acknowledge that by signing this POA-1, I authorize the designated representative(s) to receive confidential information and full power to perform on behalf of the taxpayer in tax matters related to this Power of Attorney. This authority does not include the power to receive refund checks.

I acknowledge that actions taken by the designated representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.

I certify that I am the taxpayer, or authorized to sign this Power of Attorney on behalf of the taxpayer.

I understand that this authority will expire 5 years from the date this Power of Attorney is signed or a written and signed notice is filed revoking this authorization.

Signature* _____

Date* _____
Power of Attorney will expire 5 years from this date.

Printed Name* _____

Title _____

Telephone Number* _____

Email _____

Instructions for Indiana Form POA-1

Casual conversations with a taxpayer's representative who does not have a Power of Attorney on file are permitted. However, the Indiana Department of Revenue will not disclose tax return information or taxpayer-specific information to the representative unless a properly executed Power of Attorney has been filed with the department. In lieu of a Power of Attorney, you can authorize the department to discuss your specific tax return information with someone else by filling out the Personal Representative Portion on that specific individual tax return.

The Indiana Taxpayer Information Management Engine (INTIME), DOR's e-services portal, at intime.dor.in.gov, provides access to manage and pay individual income, and various corporate and business tax obligations. INTIME also provides increased access and functionality to tax practitioners including electronic power of attorney (ePOA) request for authorization to act on behalf of their business or individual income tax clients. For more information on the ePOA process, visit the INTIME Tax Center webpage at www.in.gov/dor/resources/online-services/intime.

Pursuant to 45 IAC 15-3-4, a properly executed Power of Attorney must contain the following information:

1. The Individual taxpayer's name or company name (if applicable), address, and telephone number.
Note: This form is for one person. A spouse (if applicable) will need a separate form.
2. The Indiana Taxpayer's Identification (10-digit TID) number. The department assigns TID numbers, and each entity has its own TID number. The Internal Revenue Service provides the Federal Employer Identification Number (FEIN). An individual taxpayer should use their Social Security number unless they have been issued a TID number.
3. The name, address, and telephone number of your individual representative and firm name (if applicable). Limit form to a maximum of two individuals. Only individuals can be named as representatives.
4. Check the first box if you want to authorize your representative to represent you regarding all tax matters, regardless of the tax year or income period involved. Check the second box to limit the Power of Attorney to a specific tax type(s) and/or tax year(s). Be sure to list the tax year(s) and/or tax type(s). Select only one option.
5. The taxpayer's signature or the signature of an individual authorized (a responsible officer, as defined by 45 IAC 2.2-9-4; an owner of the company; an owner or member of an LLC, as defined by IC 23-18-1-15; a manager of an LLC, as defined by IC 23-18-1-14; an officer of a corporation; a fiduciary of the taxpayer) to execute the Power of Attorney on the taxpayer's behalf. This form must include signature, printed name, telephone number, and date to be accepted.

The department accepts faxed copies of original Power of Attorney forms. If a copy is provided, the person forwarding the copy certifies, under penalties for perjury, that the copy is a true, accurate, and complete copy of the original document.

The department will not accept a Power of Attorney form that has been altered unless it has the initials of the taxpayer (or an individual authorized to execute the Power of Attorney on the taxpayer's behalf) beside the alteration(s). Any changes will require a new POA-1.

This Power of Attorney is effective for 5 years from the date the form is signed. After the expiration of 5 years, a new Power of Attorney form must be completed if the taxpayer wishes to permit the department to communicate with the taxpayer's representative.

This Power of Attorney can be revoked prior to expiration only by written and signed notice. A subsequent Power of Attorney alone will NOT revoke a prior Power of Attorney.

* Required fields – if not complete, this form will be returned to sender.

Submit the form using these methods:

- Fax: 317-615-2605
- Mail: Indiana Department of Revenue
P.O. Box 7230
Indianapolis, IN 46207-7230

Worker Pay Rate Information



Below, please indicate the Pay Rate you agree to. The Pay Rate is the amount that the Worker will receive per hour worked. **Please provide a Pay Rate for ONLY services approved.**

Required Information	
Participant/Employer Name	Employer Palco ID
Worker Name	Worker ID or Last 4 of SSN
Authorized Representative (AR) Name (if applicable)	AR ID (if applicable)

Approved Service Code	Regular Rate

By signing below, the Consumer/Employer and Worker certify that the information in this form is correct and was agreed to by both parties. For changes to existing rates, please allow five (5) days for processing. Once processed, the change will take effect the next pay period. Changes will not be applied retroactively to payments already made.

Worker Signature

Date

Employer Signature

Date

Frequently Asked Questions



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

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

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

What if I need assistance in completing forms?

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

When can the worker begin providing services?

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

Can a worker provide services to multiple participants?

Yes. However, a worker must abide by all program rules, especially those regarding overlapping claims for payment of services.

What happens if a worker wants to work for another employer?

Workers may be employed by as many employers as he or she would like. Each time he or she begins working for a new employer, a new worker packet must be completed, just like getting any new job. However, some requirements may be waived depending on the circumstances, such as providing a copy of Social Security cards or documentation related to receiving direct deposit. Generally, background checks can also transfer, but be sure to check with your program rules to make sure you understand all the requirements.

What happens if a worker stops providing services?

Anytime a worker stops providing services, Palco must be notified via an Employment Separation Notice, which can be found on our website. Even after termination, workers should keep Palco aware of any changes in contact information throughout the year, so that we can send correspondence, such as W-2s, to the correct address.

How does a participant change an employer of record?

A Designation of Surrogate Employer form must be completed. Be sure to include the date of the change at the top of the form.

Please return all forms to Palco.

Email: enrollment@palcofirst.com Fax: 1.877.859.8757

Mail: P.O. Box 13260 Maumelle, AR 72113

How does an employer of record change impact existing workers?

Workers must re-complete some new hire forms, such as the I-9. Palco will notify you of the requirements. Be sure to complete any required forms so that your pay is not impacted.

Can someone correspond with Palco on my behalf?

Federal and state privacy laws prevent Palco from disclosing personal information to unauthorized individuals. Palco will only correspond with workers about that worker's particular account. Surrogate employers may receive all information about the worker's accounts and information about the participant necessary to carry out employer roles. Participants have unlimited information on their account. Participants may appoint an authorized user by completing an Authorized User Designation form.

How are timesheets submitted?

Timesheets can be submitted online via our portal, by fax, by mail or email. When using the online portal, submit all time properly. Both the employer and the worker must approve all time before it can be processed for payment by Palco. Additional instructions can be found in our Online Registration Packet. When submitting a paper timesheet, follow all instructions to reduce submission errors. A properly submitted timesheet must be received before the deadline to ensure a worker's pay is not delayed.

When does a worker submit timesheets?

The employer is provided with a payroll schedule that shows the deadlines for submitting timesheets and scheduled paydays. The payroll schedule for specific programs can also be found at palcofirst.com.

How will I know a timesheet was received and approved?

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

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

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

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

W-2s are available January 31. If receiving the W-2 by mail, please allow one week for delivery. All workers receive a W-2. Workers who earn less than the annual domestic service threshold, per IRS Pub. 15 (Circular E), will also receive a refund of over-collected FICA. The employer should encourage their workers to make sure that the correct address and direct deposit information is current with Palco prior to this date, even if the worker is no longer working.

Frequently Asked Questions



How do I change my information with Palco?

The fastest and easiest method is to log into your account and change your information. Otherwise, you must complete the appropriate form and mail or fax it to Palco. All forms are found at palcofirst.com. For name and contact information changes, complete a Change of Information form and attach documentation to show proof of name change which can be driver's license, divorce decree or marriage license. For withholding changes, complete an IRS W-4, or Payroll Information Worksheet. To change payment information, complete a Direct Deposit Authorization. For any other changes, contact Palco customer support.

How can Palco be contacted?

Palco Customer Support representatives are available Monday through Friday, 8:00 a.m. to 5:00 p.m. CST, except state holidays. You may reach us by phone at 501.604.9936 or toll free at 1.866.710.0456, email to enrollment@palcofirst.com, fax to 877.859.8757 or mail to P.O. Box 13260, Maumelle, AR 72113. Palco has a range of translator and interpreter services at your request.

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Mail: P.O. Box 13260 Maumelle, AR 72113

IN-MCE-P

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.

Please return all forms to Palco.

Email: enrollment@palcofirst.com Fax: 1.877.859.8757

Mail: P.O. Box 13260 Maumelle, AR 72113

IN-MCE-P

Notice of Privacy Practices



- **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.

Please return all forms to Palco.

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Mail: P.O. Box 13260 Maumelle, AR 72113

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2026 Payroll Schedule - Bi-Weekly - IN



Service Start Date (Sunday)	Service End Date (Saturday)	Paper Timesheets - Due to Palco by Noon	Electronic Timesheets - Due to Palco by Noon	Payments Made by 5:00 pm (Friday)
December 14, 2025	December 27, 2025	December 29, 2025	December 30, 2025	January 9, 2026
December 28, 2025	January 10, 2026	January 12, 2026	January 13, 2026	January 23, 2026
January 11, 2026	January 24, 2026	January 26, 2026	January 27, 2026	February 6, 2026
January 25, 2026	February 7, 2026	February 9, 2026	February 10, 2026	February 20, 2026
February 8, 2026	February 21, 2026	February 23, 2026	February 24, 2026	March 6, 2026
February 22, 2026	March 7, 2026	March 9, 2026	March 10, 2026	March 20, 2026
March 8, 2026	March 21, 2026	March 23, 2026	March 24, 2026	April 3, 2026
March 22, 2026	April 4, 2026	April 6, 2026	April 7, 2026	April 17, 2026
April 5, 2026	April 18, 2026	April 20, 2026	April 21, 2026	May 1, 2026
April 19, 2026	May 2, 2026	May 4, 2026	May 5, 2026	May 15, 2026
May 3, 2026	May 16, 2026	May 18, 2026	May 19, 2026	May 29, 2026
May 17, 2026	May 30, 2026	June 1, 2026	June 2, 2026	June 12, 2026
May 31, 2026	June 13, 2026	June 15, 2026	June 16, 2026	June 26, 2026
June 14, 2026	June 27, 2026	June 29, 2026	June 30, 2026	July 10, 2026
June 28, 2026	July 11, 2026	July 13, 2026	July 14, 2026	July 24, 2026
July 12, 2026	July 25, 2026	July 27, 2026	July 28, 2026	August 7, 2026
July 26, 2026	August 8, 2026	August 10, 2026	August 11, 2026	August 21, 2026
August 9, 2026	August 22, 2026	August 24, 2026	August 25, 2026	September 4, 2026
August 23, 2026	September 5, 2026	September 7, 2026	September 8, 2026	September 18, 2026
September 6, 2026	September 19, 2026	September 21, 2026	September 22, 2026	October 2, 2026
September 20, 2026	October 3, 2026	October 5, 2026	October 6, 2026	October 16, 2026
October 4, 2026	October 17, 2026	October 19, 2026	October 20, 2026	October 30, 2026
October 18, 2026	October 31, 2026	November 2, 2026	November 3, 2026	November 13, 2026
November 1, 2026	November 14, 2026	November 16, 2026	November 17, 2026	November 27, 2026
November 15, 2026	November 28, 2026	November 30, 2026	December 1, 2026	December 11, 2026
November 29, 2026	December 12, 2026	December 14, 2026	December 15, 2026	December 24, 2026
December 13, 2026	December 26, 2026	December 28, 2026	December 29, 2026	January 8, 2027
December 27, 2026	January 9, 2027	January 11, 2027	January 12, 2027	January 22, 2027

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

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. 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.