



NM Self/Participant Direction Employer Enrollment Packet

This packet contains all the forms you need to enroll as an employer in self-direction and begin paying your employee. Please make sure to follow all directions in this packet.

You must complete and return:

<input type="checkbox"/> Employer's Information & Responsibilities	<input type="checkbox"/> NM ACD-31102
<input type="checkbox"/> Designation of Employer	<input type="checkbox"/> IRS Form SS-4
<input type="checkbox"/> Employer Responsibilities & Attestation	<input type="checkbox"/> IRS Form 2678
<input type="checkbox"/> Employer Authorization Agreement	<input type="checkbox"/> IRS Form 8821

We encourage you to use the checklist above as a final review before you return the forms. Failure to return these forms will delay enrollment. *Note: To fill out the forms in this PDF packet on your computer before printing, complete the Designation of Employer Form first, including page 2, then review the remaining documents to verify data inserted properly.* The other documents, including information on how to complete forms, the payment schedule, and similar instructional forms, are for informational purposes only and do not need to be returned. Send completed forms by fax, email, mail, or in person to Conduent at one of the addresses below.

Fax: 866.302.6787

Email: docprocessing@conduent.com

Physical Address:
1720-A Randolph Rd SE
Albuquerque, NM 87106

Mailing Address:
PO Box 27460
Albuquerque, NM 87125-7460

Should you need any assistance during this process, please contact the Consolidated Customer Service Center (CCSC) at 1.800.283.4465.

We look forward to serving you!

2026 Payroll Schedule - Bi-Weekly - NM



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

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

2026 Payroll Schedule - Weekly - NM Vendor



Invoices Must Be Received by Conduent (Saturday)	Payments Made by Palco (Friday)	Invoices Must Be Received by Conduent (Saturday)	Payments Made by Palco (Friday)
December 27, 2025	January 9, 2026	July 4, 2026	July 17, 2026
January 3, 2026	January 16, 2026	July 11, 2026	July 24, 2026
January 10, 2026	January 23, 2026	July 18, 2026	July 31, 2026
January 17, 2026	January 30, 2026	July 25, 2026	August 7, 2026
January 24, 2026	February 6, 2026	August 1, 2026	August 14, 2026
January 31, 2026	February 13, 2026	August 8, 2026	August 21, 2026
February 7, 2026	February 20, 2026	August 15, 2026	August 28, 2026
February 14, 2026	February 27, 2026	August 22, 2026	September 4, 2026
February 21, 2026	March 6, 2026	August 29, 2026	September 11, 2026
February 28, 2026	March 13, 2026	September 5, 2026	September 18, 2026
March 7, 2026	March 20, 2026	September 12, 2026	September 25, 2026
March 14, 2026	March 27, 2026	September 19, 2026	October 2, 2026
March 21, 2026	April 3, 2026	September 26, 2026	October 9, 2026
March 28, 2026	April 10, 2026	October 3, 2026	October 16, 2026
April 4, 2026	April 17, 2026	October 10, 2026	October 23, 2026
April 11, 2026	April 24, 2026	October 17, 2026	October 30, 2026
April 18, 2026	May 1, 2026	October 24, 2026	November 6, 2026
April 25, 2026	May 8, 2026	October 31, 2026	November 13, 2026
May 2, 2026	May 15, 2026	November 7, 2026	November 20, 2026
May 9, 2026	May 22, 2026	November 14, 2026	November 27, 2026
May 16, 2026	May 29, 2026	November 21, 2026	December 4, 2026
May 23, 2026	June 5, 2026	November 28, 2026	December 11, 2026
May 30, 2026	June 12, 2026	December 5, 2026	December 18, 2026
June 6, 2026	June 18, 2026	December 12, 2026	December 24, 2026
June 13, 2026	June 26, 2026	December 19, 2026	December 31, 2027
June 20, 2026	July 2, 2026	December 26, 2026	January 8, 2027
June 27, 2026	July 10, 2026	January 2, 2027	January 15, 2027

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.

Instructions for Employer Forms

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

- The **Employer's Information & Responsibilities** outlines the responsibilities of the Employer for the employees and Vendors along with information regarding the Participant's Budget. Complete, sign, and date all highlighted fields.
- The **Designation of Employer** is used to establish an Employer of Record (EOR) on behalf of the member. Complete the entire form. Sign and date the highlighted fields on page 2.
- 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 Conduent's responsibilities as the fiscal/employer-agent and authorizes them to ensure compliance with the IRS and other federal and state tax authorities on the employer's behalf. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **NM Tax Information Authorization Tax Disclosure (ACD-31102)** form gives Palco the authority to provide and receive information and to perform any and all acts that they can perform on your behalf as the employer with respect to any New Mexico Taxation and Revenue Department matters. Complete, sign and date the highlighted fields on the page.

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

Employer IRS Forms Instructions

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

- **IRS Form SS-4** gives Palco the ability to file for a FEIN (Federal Employer Identification Number) with the IRS on your behalf. This is required of all employers in the United States.

- Print your full name on Line 1.
 - List your county and state on Line 6.
 - Print your full name on Line 7a.
 - Print your Social Security Number (SSN) on Line 7b.
 - *This must match the SSN on your official Social Security Card.*
 - *If you already have a FEIN under your SSN, print your FEIN on Line 7b, instead of your SSN, send Palco a copy FEIN assignment letter from the IRS.*
 - Print your name, sign and date at the bottom of the form.

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

- **IRS Form 2678** appoints Palco as your agent only for the limited purposes of paying employment payroll taxes for the participant's worker.

- Print your full name on Part 2, Line 2.
 - Print your name, sign, and date at the bottom of the form.

- **IRS Form 8821** allows Palco to correspond with the IRS on your behalf for the limited purpose of the self-directed program.

- Print your full name and address in the appropriate space in Box 1.
 - Print your Social Security Number (SSN) in the field next to the Name & Address.
 - Print your name, sign, and date at the bottom of the form.

Employer's Information & Responsibilities

EMPLOYER (APPLICANT) INFORMATION	
Full Name	ID/Last 4 of SSN

As an Employer of Record, you must agree to the following terms:

- 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.
- Controls the training and management, evaluation, scheduling, and termination of the employee.
 - Any terminations of Employees or vendors must be reported to Conduent.
- The employees that are employed are not employed or retained by Palco, program/state administrators, or any other state or federal governmental agency. The employee is not an independent contractor.
- 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.
- To report all critical incidents relating to the participant's health, safety, and welfare, including suspicion of fraud, abuse, or neglect.
- Assume responsibility for managing the risk and liability of any incidence(s) of work-related injuries or illnesses and for any negligent acts or omissions in the workplace. Neither Palco, nor program/state administrators, are responsible or liable for any negligent acts, work-related injuries, or omissions by the employer, participant, employee, service providers, or other authorized parties.

EMPLOYEE(S)

I am the sole employer for all support employees providing services to the participants. You are responsible for:

- Providing necessary training and orientation to employees.
 - Certificates and rosters of all training completed by Employees (Individual/Vendor) must be provided to Conduent upon completion.
- Ensuring all enrollment documentation is completed for the Employee(s).
 - Reporting any changes from any Employee including changes in my background history or qualifications required to perform services under this program.
 - Agreeing on a specific set of job duties or services to be provided. Any changes must provide an updated form to Conduent. Refer to Employee Agreement.
 - Submitting a Provider attestation form **annually** to Conduent to remain compliant with the HCBS Setting Rule requirements.
 - Employees must comply with all laws, rules and regulations of the New Mexico corporation Commission for Telecommunications and Security Systems; and comply with all laws, rules, and regulations form the Federal Communications Commission for telecommunications.
 - Employees providing transportation services, must provide a valid New Mexico driver's license, a copy of the no chargeable (at fault) accidents within the previous two years, a copy of no driving while intoxicated convictions within the previous two years, and possess and maintain current insurance policy and registration for each vehicle.
 - Confirming that this information is updated and current.

- Reporting critical incidents, and reporting suspected fraud, waste, abuse, neglect, or exploitation.

VENDOR(S)

- Ensuring all documentation are filled out completely for the Vendor(s).
- Agreeing on a specific set of job duties or services to be provided. Any changes must provide an updated form to Conduent. Refer to Vendor Agreement.
- Submitting a Provider attestation form ***annually*** to Conduent to remain compliant with the HCBS Setting Rule requirements.
- Is Responsible to ensure payments are made to provider agencies/vendors/contractors for services provided.
- Understands that at any time, the provider agency/vendor/contractor can change their preference of payment from check to direct deposit subject to the processes and timelines outlined in the Direct Deposit Agreement and associated instructions.
- Understands that if there is a conflict about the services provided, including, but not limited to type, quantity or duration, it is the responsibility of the Employer to resolve this directly with the provider or service following New Mexico laws governing such conflicts.

BUDGET PLAN

- Both the employer and employee have individual and joint responsibilities to be accountable for the funds spent through the program. These Funds that are utilized to pay for services provided by the employee are from public sources, and financial accountability and liability applies to the use of the funds. You are responsible for:
 - Ensuring that the Budget is being managed according to the funds available for the Participant.
 - Any new rate increases, the new rate must be approved in the member's Budget.
 - Revising timesheets and Vendor Payment Request are filled out completely and the correct documentation is submitted (such as invoices).
 - Timesheets and Vendor Payment Request must be submitted in a timely manner referred to in the Payment Schedule.
 - Any timesheets and Vendor Payment Requests that are received Late will NOT be paid until the following scheduled payment issue date.
 - Employee(s) will not be paid for any work performed over the amount authorized and documented in the budget to the Employee.
 - 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 employee or service provider under state and federal laws.

By signing below, you acknowledge that you have read this agreement and accept responsibility as an Employer of Record. You understand your responsibilities and duties associated with that role, and will comply with program policies and requirements. The information provided herein is true and accurate to the best of your knowledge. You further understand and agree that violation of this agreement will result in termination.

Employer Printed Name

Employer Signature

Date

Note: To fill out the forms in this PDF packet on your computer before printing, complete this Data Form first, including page 2, then review the remaining documents to verify data inserted properly.



Designation of Employer

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

PARTICIPANT INFORMATION	
Full Name	Last 4 of SSN

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

EMPLOYER INFORMATION			
First Name	Middle Name	Last Name	
Social Security Number	Email (REQUIRED)	Date of Birth (mm/dd/yyyy)	
Relationship to Participant			Gender
<input type="checkbox"/> Parent <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Legal Guardian <input type="checkbox"/> Power of Attorney <input type="checkbox"/> Other Non-relative <input type="checkbox"/> Other: _____			<input type="checkbox"/> Male <input type="checkbox"/> Female
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
Phone1	Phone2	Preferred Method of Communication <input type="checkbox"/> Email <input type="checkbox"/> Mail <input type="checkbox"/> Phone / Voicemail	

The employer does not receive monetary compensation for directing care on the participant's behalf in the course of the self-directed program. Employers cannot provide direct support services to the participant. Employees must have no convictions involving exploitation, abuse, or assault on another person and must be fully capable of the

responsibilities associated with managing support staff and handling financial aspects of the self-directed program, including proper utilization of the budget and verifying the accuracy of reports provided by Palco.

By completing this form and signing below, all parties agree that the individual named herein shall accept the responsibilities of the employer of record. The employer has provided an email address that belongs to him or her and 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 enrollment system and agrees to receive information, notifications, and other correspondence electronically to the email address provided in this document. Such correspondence may contain Personal Health Information as defined at 45 CFR 160.103 and other personally identifiable information. The employer accepts all risks associated with the transmission of such information via those channels. The employer understands that his or her consent is in effect until Palco is notified in writing that the employer withdraws such consent.

Employer Printed Name

Participant Printed Name

Employer Signature

Participant Signature

Date

Date

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

Witness Printed Name

Witness Signature

Date

Employer Responsibilities & Attestation

As the employer of record, I understand that I am the sole employer for all support employees providing services to the participant. The employer controls the training and management, evaluation, scheduling, and termination of the employee. The employee is not employed or retained by Palco, program/state administrators, or any other state or federal governmental agency. The employee 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 employees, reporting critical incidents, and reporting suspected fraud, waste, abuse, neglect, or exploitation.

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

Funds to pay for services provided by the employee are from public sources, and financial accountability and liability applies to the use of the funds. Both the employer and employee 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 employee 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 employee accordingly.

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

Date

Employer Authorization Agreement

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

- To perform all duties as the Fiscal/Employer Agent as required by contract, policy regulation, federal and state statutes, and other applicable rules and regulations.
- To obtain a Federal Employer Identification Number (FEIN), file IRS Form 2678 to represent me for program-related and employer-related tax purposes, file tax reports, and correspond with the IRS regarding FEINs or employer tax information.
- To establish and register me as an employer in the state in which business is conducted.
- To be my agent for the limited purposes of state and/or local income tax withholding and state unemployment tax purposes, including applying for state and/or local income tax withholding and state unemployment identification number(s), establishing online account(s) to file and pay taxes on my behalf, and receiving correspondence related to my program-related state and/or local income tax withholding and state unemployment tax account(s).
- To receive confidential information about me and receive and disburse public funds, as directed by me, the program, and the budget and/or spending plan.
- To apply for and establish workers' compensation policies and accounts, pay workers' compensation premiums, and comply with annual audit requirements, when permissible by state law and program policies.
- To provide limited information on my behalf with regards to benefits, appeals, and as required by law to fulfill tax, labor, and other disputes.
- To complete federal and state tax and labor forms as required and as related to the employer duties enumerated above.

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

Printed Employer Name

ID# / Last Four of SSN

Employer Signature

Date

New Mexico Taxation and Revenue Department

Tax Information Authorization

Tax Disclosure

PLEASE TYPE OR PRINT IN BLACK INK

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

Check one (Required): New Update Revoke Revoke All

Section I: Taxpayer Information

*Required Fields (If the required fields are not complete, this form is VOID and the taxpayer's information will not be shared.)

Name(s)*		A. Tax Identification Number(s)* SSN: _____ Spouse SSN: _____ FEIN: _____ NMBTIN: _____		B. Reporting Period(s)* <input type="checkbox"/> All tax periods, or Specify: Tax Year(s): _____ Starting Period: _____ Ending Period: _____	
City*	State*	Zip Code*	C. Tax Program(s)* <input type="checkbox"/> All State Taxes <input type="checkbox"/> Personal Income Tax <input type="checkbox"/> Gross Receipts Tax <input type="checkbox"/> Wage Withholding Tax <input type="checkbox"/> Cannabis Excise Tax <input type="checkbox"/> Compensating Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Fiduciary Income Tax <input type="checkbox"/> Governmental Gross Receipts Tax <input type="checkbox"/> Interstate Telecommunications Gross Receipts Tax <input type="checkbox"/> Leased Vehicle Gross Receipts Tax and Surcharge <input type="checkbox"/> Non-wage Withholding Tax <input type="checkbox"/> Oil and Gas Tax <input type="checkbox"/> Other: _____		
Telephone Number ()					
E-mail Address					
Fax Number ()					

Section II: Authorized Representative Information

Individual Representative's Name*		TAP Logon (If applicable)	
Mailing Address*		Telephone Number* ()	Fax Number ()
City*	State*	Zip Code*	E-Mail Address*

Section III: Information Authorization

Check all that apply

- A. Authorization to disclose tax information. The Department is authorized to disclose confidential tax information on file to the above-designated individual or firm.
- B. Authorization of third-party representative to access Taxpayer Access Point (TAP). The taxpayer authorizes the above-designated individual to access TAP on their behalf. TAP discloses confidential tax information on file with the Taxation and Revenue Department. TAP allows for the submission of returns, payments, and refund requests.
- C. Designation of third-party representative. The Department is notified that the above-designated individual or firm has been authorized to represent the taxpayer(s) before the Taxation and Revenue Department. The representative is authorized to perform all authorized acts that the taxpayer(s) can perform for the designated tax programs and tax periods, except for acts that only an individual admitted and licensed as a qualified representative in New Mexico can perform.
- D. Designation of qualified representative. The Department is notified that the above-designated individual or firm has been authorized and is qualified to represent the taxpayer(s) before the Taxation and Revenue Department in a protest or administrative hearing.
 - i. Designation type: _____
 - ii. License/Enrollment Number: _____
 - iii. State of Jurisdiction: _____

Authorizing Signature(s)

By signing below, I acknowledge that the authorized individual representative(s) listed above, have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103. By signing below, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.

Printed Name*		Printed Name	
Title		Title	
Signature*	Date*	Signature	Date

- For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form.
- For a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department.

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 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
Agricultural		Household 3	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"/> Construction		<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing
<input type="checkbox"/> Real estate		<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance
<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker			
<input type="checkbox"/> Accommodation & food service		<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Retail
<input checked="" type="checkbox"/> Other (specify) Household Employer (HCSR)			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here			
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.			
Third Party Designee	Designee's name Alicia Paladino		Designee's telephone number (include area code) 501.604.9936
	Address and ZIP code PO Box 13260, Maumelle, AR 72113		Designee's fax number (include area code) 501.821.0045
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)	
Name and title (type or print clearly)		Applicant's fax number (include area code)	
Signature		Date	

Form 2678 Employer/Payer Appointment of Agent

(Rev. August 2014) 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 are 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.

For IRS use:

Note. This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

Part 1: Why you are 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)

3 Trade name (if any)

4 Address

PO BOX 242930

Number	Street	Suite or room number
LITTLE ROCK		AR
City	State	72223
<input type="text"/>	<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.)

For ALL employees/ payees/payments	For SOME employees/ payees/payments
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Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)
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)

<input checked="" type="checkbox"/>	<input type="checkbox"/>
<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"/>

*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

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

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

 **Sign your name here**

Print your name here

Print your title here

HCSR Household Employer

Date

/ /

Best daytime phone

501-604-9936

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 242930 Little Rock, AR 72223	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"/>
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

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

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

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

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

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

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

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

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

Signature

Date

Household Employer (HCSR)

Print Name

Title (if applicable)