

# NOTICE TO VENDORS

## Friendswood Independent School District

302 Laurel Drive, Friendswood, TX 77546



### Request for Qualifications

Section 125, 403(b), and 457 Deferred Compensation Administration

#### RFQ # 18-001

Direct Questions to: Tara Langston - Friendswood ISD Benefits Coordinator  
281-482-1267  
tlangston@fisdk12.net

Proposals will be received at: Friendswood Independent School District  
302 Laurel Drive  
Friendswood, Texas 77546

Proposals will be received until: **10:00 AM on Thursday, December 7, 2017**  
Proposals received after closing time will be refused and returned to the vendor unopened.

Number of Copies: Submit the original and two (2) copies of the signed proposal sheets, certifications, and supporting data in a sealed envelope marked as follows:

**Friendswood ISD  
ATTN: Purchasing Department – RFQ #18-001  
302 Laurel Drive  
Friendswood, TX 77546**

Sealed proposals will be publicly opened in accordance with Texas Education Law 44.031. However, the proposals will be "under evaluation" until final awards are determined.

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- Affidavit of Non-Collusion, Non-Conflict of Interest, Anti-Lobbying
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## **SUBMISSION CRITERIA:**

### **INVITATION TO SUBMIT QUALIFICATIONS:**

Friendswood ISD formally provides all interested parties with the opportunity to submit qualifications on all of the following services:

- SECTION 125 ADMINISTRATION
- 403(B) ADMINISTRATION
- 457 DEFERRED COMPENSATION ADMINISTRATION

All interested parties should follow the formal outline, as given on the following pages, and submit their response qualifications by **10:00 AM on Thursday, December 7, 2017.**

### **QUESTIONS:**

Questions will be due no later than **4:30 PM on Tuesday, November 28, 2017.** Answers to all questions will be posted on **Friday, December 1, 2017** on our district website ([www.myfisd.com](http://www.myfisd.com), Departments, Purchasing, RFQ #18-001). All questions regarding this Request for Qualifications can be directed to:

Tara Langston – Friendswood ISD Benefits Coordinator  
281-482-1267  
[tlangston@fisd12.net](mailto:tlangston@fisd12.net)

### **EMPLOYER INFORMATION:**

Friendswood ISD employs approximately 750 colleagues. It is our intent to outsource the administrative responsibilities of the Section 125/Cafeteria Plan, 403(b), and 457 Deferred Compensation Administration to a Third Party Administrator. Preference will be given to those organizations that have a record of experience in providing administrative services to plans of this type.

### **RIGHT TO REJECT:**

Friendswood ISD retains the right to reject any and all proposals submitted. Friendswood ISD is not required to select the proposal with the lowest bid, but shall take into consideration other factors, including past experience, financial stability, references, ability to provide requested services, and any other factors found necessary for quality service.

### **FEES:**

All given fees shall be guaranteed for a minimum of 36 months beginning September 1, 2018.

**SUBMISSION AND DUE DATE:**

3 proposal copies shall be mailed to: **Friendswood Independent School District  
ATTN: Purchasing Department – RFQ #18-001  
302 Laurel Drive  
Friendswood, TX 77546**

Sealed proposals should reference “**Friendswood ISD RFQ # 18-001 Submission / Section 125, 403(b), and 457 Deferred Compensation Administration - Due 10:00 AM on Thursday, December 7, 2017**” on the outside cover. If the proposal is an amendment to a proposal previously submitted this should be notated as well so the amended bid will overrule any prior submissions. The company shall submit its formal proposal with the same format as provided in the specifications. Please retype the questionnaire and provide your answer when responding to the given question.

**PRESENTATIONS:**

After evaluating the RFQ’s, we may request some companies to give an in depth presentation of their services with presentations lasting no longer than 30 minutes. If your company is asked to present, we will notify you no later than Monday, December 11, 2017 and ask you to present on **Wednesday, December 13, 2017 starting at 1:30 PM**. Presentations will be held in the Friendswood ISD boardroom at 402 Laurel Drive, Friendswood, Texas 77546.

**CONTRACTUAL TERM:**

Any contract issued between Friendswood ISD and the successful bidder shall be for no less than three (3) years, beginning September 1, 2018. There will also be an option of two (2) year extensions of the contract available after the first three (3) year period for a possible seven (7) year term. The district reserves the right to cancel this contract at any time for any reason with a 45 day written notice.

**EXCEPTIONS:**

By submitting a response to this Request for Qualifications, the company guarantees that all requirements and qualifications stated in this RFQ will be met. In the event that certain requirements cannot be met, such deviations must be noted as an exception in the respondent’s cover letter. Failure to notate any deviations to the RFQ requirements/qualifications will allow Friendswood ISD to assume all requirements/qualifications can be met by the prospective company.

## **COMPANY QUALIFICATIONS:**

These are qualifications required of responding companies, if a company cannot meet any of the following qualifications, such exceptions must be notated on the company's cover letter.

- Company must be licensed as a Third Party Administrator or contract with a licensed Third Party Administrator and maintain a good relationship with school districts in Texas. Included with the company's submittal must be at least five references located in Texas, preferably in the Region 4 area and of comparable size to Friendswood ISD.
- Company should provide a toll-free telephone line for customer service.
- A bilingual representative(s) of the company will be available during normal working hours for customer service.
- Consolidated one-check billing and EFT (electronic fund transfer).
- Inform the District of all changes in both state and federal laws and regulations pertaining to Section 125, 403(b), and 457 DC to assure that the District and its plan remain in compliance.
- Act as a broker for selection of voluntary products.
- Work closely with administrators and committees to determine plan design and the type of insurance products which best serve the employees' and the District's needs.
- Assist administrators and committees in determining which products are qualified under Section 125, 403(b), and 457 DC.
- Help prepare specifications, review, evaluate, and analyze all proposals received from insurance providers under Section 125 and submit findings to administrators and committees on products for which the district decides or is required to formally bid or obtain quotes. Assist the district with the state health plan enrollment, education, and paperwork.
- Conduct annual surveys of insurance products' performance and status to assure that products continue to be qualified under Section 125, Section 403(b), and 457 DC, and carriers maintain proper ratings.
- Report any recommendations concerning possible improvements or changes in approved products to administrators and committees who are ultimately responsible for communication.
- Conduct meetings and enrollments with all personnel on mutually agreed upon days to educate and inform, answer questions, and give presentations on the Section 125 plan, benefits, and products.
- Assure continuing compliance with I.R.C. and Department of Labor regulations and rules of the employer for Section 125; including but not limited to, reviewing Benefit Election Forms, Plan Documents, Summary Plan Descriptions, Plan Changes and Amendments, Form 5500 and other IRS filings. Additionally, maintain all plan records in a fashion conducive to providing verification of plan compliance.

- Assure continuing compliance with I.R.C. and Department of Labor regulations and rules of the employer for Section 403(b); including but not limited to, reviewing Salary Reduction Agreements, Benefit Election Forms, Plan Documents, Summary Plan Descriptions, Plan Changes and Amendments, Universal Availability, and other IRS filings. Additionally, maintain all plan records in a fashion conducive to providing verification of plan compliance.
- Assure continuing compliance with I.R.C. and Department of Labor regulations and rules of the employer for Section 457 Deferred Compensation; including but not limited to, reviewing Salary Reduction Agreements, Benefit Election Forms, Plan Documents, Summary Plan Descriptions, Plan Changes and Amendments, Universal Availability, and other IRS filings. Additionally, maintain all plan records in a fashion conducive to providing verification of plan compliance.
- Process and administer all new and existing payroll deductions with insurance companies for payroll deducted financial and insurance products under Section 125, and all investment products under 403(b), and 457 DC.
- Relieve payroll department responsibility by providing consolidated monthly billings, including plan recaps which allow payroll department to submit one check to Plan Administrator for all payroll deducted products. Plan Administrator will disburse appropriate amounts to individual carriers within two working days after receipt of funds.
- Provide information to plan participants concerning participation status on a routine basis and address other inquiries on an as needed basis.
- Process all medical reimbursement and dependent care spending account claims and assist with carrier claims and associated follow-up as needed.
- Act as District liaison for plan operations to assist with the resolution of employee, participant, and administrative problems as they arise.
- Provide the District with all needed forms to facilitate plan operations and compliance.
- Develop and provide access to a plan booklet that includes all information relating to benefits, services, products and product company contact information.
- Provide an employee census for ACA reporting.

## **RFQ #18-001 QUESTIONNAIRE**

All companies must complete this questionnaire.  
Please re-type each question with your corresponding answer.

### **GENERAL QUESTIONS:**

1. Briefly explain the development of your organization and your corporate business objectives. Explain how long you have been in business and how long you have been providing benefit services and what year your company was established.
2. Are you a licensed Third Party Administrator? If so, please include a copy of your TPA certificate in your submission. If not, please provide the name and certificate of the licensed Third Party Administrator you will contract with. Who will be responsible for any fees associated with the contracted Third Party Administrator?
3. Please provide the location of office(s) where administration functions will be performed.
4. Please verify that a bilingual customer service representative will be available during normal business hours.
5. How many clients are currently served? Please provide a list of all districts in Texas by ESC Region, in descending order by size, and indicate the number of employees served?
6. What is your average processing time between receipt of contributions and disbursement to vendors?
7. What is the size of your staff? List staff experience for employees handling our account. Will we be assigned a single manager for communication related to claims, on-line enrollment, and service? Please give them name and office location if available.
8. Do you have any insurance companies with whom you must do business?
9. Do you provide sample Plan Documents and other legal forms? If yes, please list all costs.
10. Will you provide consolidated billing for the District? Will all participants and contributions be identified? Can this be done electronically? Please describe in full your consolidated billing process.
11. Please describe your company's consolidated billing turnaround time between receipt of contributions and disbursement to vendors.

## **SECTION 125 QUESTIONS:**

1. Have any of the principals or the firm ever been named in a lawsuit dealing with the management of a Section 125/Cafeteria plan? If so, please provide details.
2. Do you perform discrimination testing? If yes, what type, how often and list all costs.
3. Do you provide online enrollment? How long has your company offered these services? Will the District have a choice of interfaces or a single vendor? Please describe and list all costs.
4. What enrollment materials will be provided by your company? At what cost?
5. Upon completion of enrollment, how will data be returned to the district and to carriers? Will it be loaded into our payroll software system? If yes, please list all costs.
6. Do you provide a debit card for medical reimbursement flexible spending accounts? Do you also provide a debit card for dependent care reimbursement accounts? Please list all costs.
7. Please describe the full process of your administration services for Flexible Spending Accounts. Who administers the annual elections and monthly contributions? What is your average turnaround time of an "approved" claim? Are reimbursements sent directly to participants? What steps will you take to ensure a claim is valid under IRS guidelines?
8. Do you offer a Health Savings Account? Who administers the annual elections and monthly contributions? What are the fees? Is a debit card provided for medical reimbursements for the Health Savings Accounts? What steps will you take to ensure a claim is valid under IRS guidelines?
9. What services that are proposed in this proposal do you plan to sub-contract with outside vendors? Would you be responsible for any outsourced vendor fees? Would these fees be passed along to the district?
10. Would the company representative be available to assist with enrollment and education during May enrollment?
12. Describe the ways you will inform and educate employees about various benefit programs. Will this be provided online?
13. What are characteristics of your organization that you consider to be unique in the industry?



**403 (B) AND 457 DEFERRED COMPENSATION QUESTIONS:**

1. Have any of the principals or the firm ever been named in a lawsuit dealing with the management of the 403(b), and 457 DC? If so, please provide details.
2. What educational materials will be provided by your company? At what cost?
3. What are procedures for determining the vendors in the 403(b) plan? How many vendors do you currently have information sharing agreements with?
4. Do you require vendors to execute agreements which hold you and the school system harmless from any problems resulting from the vendor's participation in the plan?
5. What are the fees for the following?
  - a. Loans
  - b. Hardships
  - c. Distributions
  - d. Transfer/Rollover/Exchange
6. What are the fees for the plan document, amending the plan document, or adding a vendor to the plan document?
7. What services that are proposed in this proposal do you plan to sub-contract with outside vendors? Would you be responsible for any outsourced vendor fees? Would these fees be passed along to the district?
8. Will you be providing a website or website link for information regarding the plan, forms and documents to be completed by employees, and educational information for the participants?

**SYSTEM ADMINISTRATION:**

1. Describe the computerized system used to collect, assimilate and integrate the data of the program.
2. List institutions, businesses, providers, insurance/mutual fund carriers and other entities that have input and access to the data collected.
3. What experience does your company have interfacing with Skyward financial software?

**PRICES / FEES:**

1. How are your fees established?
2. Are fees due and payable on the first of the month, quarterly, annually or a combination of these?
3. Is a fee structure available that incorporates various levels of participation? Do you have limitations?
4. Are you paid any commissions from the vendors?

**REFERENCES:**

Provide the employer name, address, telephone number and contact name of five of your Texas clients that are comparable to Friendswood Independent School District. Also, include a resume of the contact person responsible for this case.

## RFQ #18-001 REQUIRED FORMS

ALL Respondents must submit the following forms required with their submission.

1. **Felony Conviction Notice**
2. **Certification Regarding Terrorist Organizations & Boycotting Israel**
3. **Affidavit of Non-Collusion, Non-Conflict of Interest, Anti-Lobbying**
4. **Conflict of Interest Questionnaire** - Note: If there are no conflicts to report, you must still file this form. Simply note "No conflicts to report" and have the authorized officer sign the form.
5. **W-9**
6. **Form 1295 - Disclosure of Interested Parties**

The District is required to comply with House Bill 1295, which amended the Texas Government Code by adding Section 2252.908, Disclosure of Interested Parties. Section 2252.908 prohibits the District from entering into a contract resulting from this RFP with a business entity unless the business entity submits a **Disclosure of Interested Parties (Form 1295)** to the District at the time business entity submits the signed contract.

Proposers must file Form 1295 electronically with the *Texas Ethics Commission (TEC)* using the online filing application, at [https://www.ethics.state.tx.us/whatsnew/elf\\_info\\_form1295.htm](https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm). Proposers must print a copy of the completed form, which will include a certification of filing containing a unique certification number. The Form 1295 must then be signed by an authorized agent of the business entity, and the form must be notarized.

The completed Form 1295 with the certification of filing must be filed with the District by attaching the completed form to the vendor's solicitation response. The District must acknowledge the receipt of the filed Form 1295 by notifying the TEC of the receipt of the filed Form 1295 no later than the 30<sup>th</sup> day after the date the contract binds all parties to the contract. After the District acknowledges the Form 1295, the TEC will post the completed Form 1295 to its website within seven business days after receiving notice from the District. **The Texas Ethics Commission** has adopted rules requiring the business entity to file Form 1295 electronically.

**"Interested Party"** means a person:

- a) who has a controlling interest in a business entity with whom the District contracts; or
- b) who actively participates in facilitating the contract or negotiating the terms of the contract, including a broker, intermediary, adviser, or attorney for the business entity.

**"Business Entity"** means an entity recognized by law through which business is conducted, including a sole proprietorship, partnership, or corporation.

**As a "business entity," all vendors must complete, print, sign, notarize, and submit Form 1295 with their proposals even if no "interested parties" exist.**



**CERTIFICATIONS REQUIRED AS OF SEPTEMBER 1, 2017**

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**CERTIFICATION REGARDING TERRORIST ORGANIZATIONS &  
BOYCOTTING OF ISRAEL**

[Govt Code 808 (**HB89**) and Govt Code 2252 (**SB252**)]

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Vendor hereby certifies that it is not a company identified on the Texas Comptroller's list of companies known to have contracts with, or provide supplies or services to, a foreign organization designated as a Foreign Terrorist Organization by the U.S. Secretary of State. Vendor further certifies and verifies that neither Vendor, nor any affiliate, subsidiary, or parent company of Vendor, if any (the "Vendor Companies"), boycotts Israel, and Vendor agrees that Vendor and Vendor Companies will not boycott Israel during the term of this Agreement. For purposes of this Agreement, the term "boycott" shall mean and include terminating business activities or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory.

\_\_\_\_\_ Initials of Authorized Representative of Vendor

Vendor's Name/Company Name: \_\_\_\_\_

Address, City, State, and Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Printed Name and Title of Authorized Representative: \_\_\_\_\_

Email Address: \_\_\_\_\_

Signature of Authorized Representative: \_\_\_\_\_

Date: \_\_\_\_\_ Federal Tax ID # \_\_\_\_\_

**FISD PURCHASING OFFICE (INTERNAL REVIEW):**

Comptroller List was reviewed and The Vendor ( IS ) ( IS NOT ) on the lists (Circle one).

Verified by: (Name and Date):

## FELONY CONVICTION NOTIFICATION

State of Texas Legislative Senate Bill No. 1, Section 44.034, Notification of Criminal History, Subsection (a), states “a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or owner or operator of the business entity has been convicted of a felony.” The notice must include a general description of the conduct resulting in the conviction of a felony.

Subsection (b) states “a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract.”

**You must check A, B or C and sign below:**

- A. Our firm is a publicly held corporation, therefore, this reporting requirement is **not applicable**.
- B. Our firm **is not** owned or operated by anyone who has been convicted of a felony.
- C. Our firm **is** owned or operated by the following individual(s) who has/have been convicted of a felony.

Name of Individual(s): \_\_\_\_\_  
(attach additional sheet if necessary)

Details of Conviction(s): \_\_\_\_\_  
(attach additional sheet if necessary)

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I, the undersigned for the firm named below, certify that the information concerning notification of felony convictions has been by me and the following information furnished is true to the best of my knowledge.

Company Name: \_\_\_\_\_

Authorized Official's Name (Printed): \_\_\_\_\_

Signature of Company Official: \_\_\_\_\_ Date: \_\_\_\_\_

**AFFIDAVIT OF NON-COLLUSION, NON-CONFLICT OF INTEREST, ANTI-LOBBYING**

**SECTION 125, 403(b), and 457 DEFERRED COMPENSATION ADMINISTRATION**

**RFQ #18-001**

By submission of this bid, the undersigned certifies that:

Neither the bidder nor any of bidder's officers, partner, owners, agents, representatives, employees, or parties in interest, has in any way colluded, conspired, or agreed, directly or indirectly with any person, firm, corporation or other bidder or potential bidder any money or other valuable consideration for assistance in procuring or attempting to procure a contract or fix the prices in the attached bid or the bid of any other bidder, and further states that no such money or other reward will be hereinafter paid.

No attempt has been or will be made by this company's officers, employees, or agents to lobby, directly or indirectly, the Friendswood Independent School District Board of Trustees between bid submission date and award by the Friendswood Independent School District Board of Trustees.

No officer or stockholder of the bidder is a member of the staff, or related to any employee of the Friendswood Independent School District except as noted herein below:

The undersigned certifies that he/she is fully informed regarding the accuracy of the statements contained in this certification, and that the penalties herein are applicable to the bidder as well as to any person signing in his/her behalf.

Signature/Title: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

# CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

## FORM CIQ

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

### OFFICE USE ONLY

Date Received

**1** Name of vendor who has a business relationship with local governmental entity.

**2**  Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

**3** Name of local government officer about whom the information is being disclosed.

\_\_\_\_\_  
Name of Officer

**4** Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes       No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes       No

**5** Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

**6**  Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

**7**

\_\_\_\_\_  
Signature of vendor doing business with the governmental entity

\_\_\_\_\_  
Date

## **CONFLICT OF INTEREST QUESTIONNAIRE**

### **For vendor doing business with local governmental entity**

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

**Local Government Code § 176.001(1-a):** "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

**Local Government Code § 176.003(a)(2)(A) and (B):**

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

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(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed;
- or
- (ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

**Local Government Code § 176.006(a) and (a-1)**

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

- (1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);
- (2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or
- (3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

- (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
- (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

- (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
- (B) that the vendor has given one or more gifts described by Subsection (a); or
- (C) of a family relationship with a local government officer.



## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2.</b>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	<b>5</b> Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>													
				-					-				
<b>or</b>													
<b>Employer identification number</b>													
				-									

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.