



RURAL SCHOOLS INNOVATION ZONE

www.thersiz.org

P.O. Box Drawer B, 439 S.W. 4th Street, Premont, TX 78375 P: 361.522.0261

F: 361.348.2914 E: mgonzalez@thersiz.org

The Rural Schools Innovation Zone is now accepting Requests for Qualifications for the following:

Annual Financial Audit Services

RFQ # 20 - 001

Due Date and Time: June 22, 2020 at 2:00 p.m.

Sealed Requests for Qualifications (RFQ) will be received in accordance with the attached specifications. An electronic submission, via PDF, shall be plainly marked on each page with the RFQ title and number. A submission may also be made by sealed envelope that is plainly marked with the RFQ title and number. **Please Note: Late RFQs will not be accepted.**

E-mail your submission to mgonzalez@ruralschoolsinnovationzone.org, attn: Michael Gonzalez, or mail or deliver a complete Request for Qualifications package to:

Rural Schools Innovation Zone
Attn: Michael Gonzalez
P.O. Box Drawer B
439 S.W. 4th Street
Premont, TX 78375



Request for Qualifications – Annual Financial Audit Services – RFQ # 20-001

Request for Statement of Qualifications

This is an invitation and request for Statement of Qualifications for independent public accounting firms to perform the annual audit for the Rural Schools Innovation Zone (“Zone”) for the fiscal year ending August 31, 2020. The audit contract will be for one year with the possibility of extension; the Zone may request to extend this agreement for up to another two years through fiscal year August 31, 2022, following satisfactory delivery of the services specified in the proposal and engagement letter. Responses to this Request for Statement of Qualifications will be received at the time and location designated, and shall include the information requested hereafter. Incomplete responses or responses not received at the time and location designated will not be considered.

BACKGROUND INFORMATION

A. GENERAL

The Rural Schools Innovation Zone (RSIZ) is a Texas nonprofit organization applying for Internal Revenue Service recognition as a 501(c)3 organization. The RSIZ has contracts with three Texas school districts under which it has managerial and operational control, under charters issued by those districts, over four schools. Some of these agreements have been approved by TEA for SB1882 benefits. The Rural Schools Innovation Zone operates campuses that are part of school districts, and thus, the vast majority of Zone revenues and expenditures are part of district budgets. General statistics of the Rural Schools Innovation Zone are:

- (1) The Rural Schools Innovation Zone is structured as a nonprofit school operating organization, and currently has only one employee working for the nonprofit. Campus staff remain employed by their home district.
- (2) 2019-20 enrollment is approximately 1,200 students across four campuses;
- (3) Grades taught: Grade 6 through Grade 12;
- (4) The Zone’s nonprofit operating expenditures for 2019-20 are expected to be between \$350,000 and \$750,000 total
- (5) The Zone is expected to expend federal grant funds as a subgrantee from its district partners, including but not limited to the ESSA Title I funds allocated to its campuses through TEA grant programs. The Zone does not expect federal fund expenses to exceed \$750,000 in this year or any year.
- (6) The Zone may also receive philanthropic contributions with donor restrictions and without donor restrictions.

B. PURPOSE OF AUDIT

The purpose of the Request for Qualifications is to obtain the services of an independent public accounting firm for the annual audit for fiscal year 2020 with the possibility of additional one-year



extensions. The organization-wide audit should be performed in accordance with generally accepted auditing standards on the financial statements prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) for the fiscal year ending August 31, 2020.

The financial statement audit is to determine whether (1) the financial statements present fairly the financial position, results of operations, and cash flows or changes in financial positions in accordance with generally accepted accounting principles, and (2) whether the Zone has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. The financial related audit will also include determining whether (1) financial reports and related items are fairly presented, (2) financial information is presented in accordance with established or stated criteria, and (3) the Zone has adhered to specific financial compliance requirements.

As a part of the audit of the general purpose financial statements, the annual audit will also include obtaining an understanding of the Zone's internal control and reporting any reportable conditions relating to the internal control systems coming to the attention of the auditors.

1. The Zone will provide supporting schedules for auditor review at the close of the fiscal year. Auditor should provide a list of requests for documents and information to be provided by the Zone and its financial contractors.
2. It is requested that the interested accounting firm include a detailed description of each step in the audit approach that will be taken in the audit engagement and total estimated hours to complete each step.
3. The firm upon being awarded this engagement will be expected to review the detailed audit work plan and will be responsible for working effectively with the Executive Director and Contracted Service Providers from Region 20 prior to commencing the audit assignment.
4. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Zone of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the Zone, the partner districts, or other applicable governmental agencies. They are not otherwise considered to be records open to the general public.

C. INDEPENDENT AUDITOR

The interested accounting firm must demonstrate the capability to perform the annual audit in accordance with the generally accepted auditing standards. Public accounting firms that have performed annual audits for similar entities are encouraged to file a proposal.

D. TERMS OF THE AUDIT ENGAGEMENT



The contract for audit services based on Zone Board approval of the proposal shall be for the fiscal year ending August 31, 2020. The Zone may request to extend this agreement for up to another two years through fiscal year August 31, 2022, following satisfactory delivery of the services specified in the proposal and engagement letter. The extension may be granted in one year or multi-year increments and must be approved by the Zone Board.

E. DISPUTE RESOLUTION

Disputes concerning the terms of contracted services that cannot be resolved will be brought before an independent mediation center, whose decision will be binding upon both parties.

SECTION II – STATEMENT OF QUALIFICATIONS CONTENT

A. COVER LETTER

See conditions for submission of proposal in Section III.

B. TECHNICAL COMPONENT

To describe clearly the independent public accounting firm's understanding of the audit work to be done the interested accounting firm will:

1. Provide a definition of the term "generally accepted auditing standards"
2. Explain the interested accounting firm's approaches to performing an annual audit, including the methodology, nature, timing, and extent of audit procedures to be performed.
3. Describe how the approach to performing the audit would be affected if this were a multiyear contract.
4. Make a statement concerning the independence of the interested accounting firm, including direct and indirect financial interests, and the relationship of the proposed audit team to the employees of the district and any of the board members.
5. Describe the firm's relevant experience that will prepare it to undertake an audit of this type of organization.

C. MANAGEMENT COMPONENT

The interested firm will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in the Request for Qualifications. To meet this requirement:



1. Provide your latest peer review.
2. Give the date of the last peer review and whether in the most recent review an unqualified report was issued.
3. State whether the interested firm is a national, regional, or local public accounting firm.
4. Provide evidence that the interested firm has experience in performing school district/government/nonprofit audits. List current and past audit clients that are nonprofits or governmental entities, as well as contact information for three entities currently audited that are similar in size and/or nature to RSIZ.
5. State whether the interested firm is currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and licensing boards of other states.
6. Describe the proposed audit team, in terms of job positions in the firm.
7. List names of staff member(s) who will direct the overall audit throughout the duration of the engagement as well as those staff members who will be responsible for planning, directing, and conducting substantial portions of the fieldwork or reporting on this audit engagement. At a minimum list the names of the Partner, Director, Audit Manager, and Audit Senior who will be responsible for the engagement. Include the educational background of all staff members named and professional licenses held, as well as relevant experience.
8. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last four years.
9. Provide the names and qualifications of any needed outside specialists and consultants that will assist the interested firm's staff members.
10. Describe staff rotation plans for audit team members if this is to be a multiyear contract.
11. Describe the level of assistance that will be expected from Zone personnel, including staff.
12. Provide evidence of the ability to comply with the requirements in Sections II and VI of the Request for Qualifications.



D. TASK/ACTIVITY PLAN

The interested firm will include a completed version of the below table. Work performed below the Audit Senior level may be referred to by title rather than name in the task/activity plan.

| <i>Task</i> | <i>Budgeted Hours</i> | <i>Timeline</i> | <i>Staff Assigned</i> |
|-------------|-----------------------|-----------------|-----------------------|
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E. PRICE

The interested firm must include the estimated price of the services described.

F. VENDOR REQUIREMENTS PACKET

The interested firm must complete the attached forms, including 1) Certificate of Interested Parties 2) Conflict of Interest Questionnaire 3) Felony Conviction Disclosure Statement 4) a W9.

G. EVALUATION

Criteria used to evaluate the interested firm’s methodologies, products, and services are shown in Attachment A.

SECTION III – CONDITIONS FOR SUBMISSIONS OF PROPOSAL

A. MINIMUM REQUIREMENTS

All proposals in response to this request must meet the following conditions to be considered:

1. Qualifications must include a cover letter clearly stating the name of the firm and the name, address, and telephone number of the interested firm’s representative.
2. Qualifications must address each of the audit requirements as stated in this Request for Qualifications.



3. The Zone reserves the right to reject any and all proposals, and to negotiate portions thereof. Qualifications that address only part of the requirements contained in this Request for Qualifications will not be considered.
4. The Zone reserves the right to select any proposal, considering the quoted estimated fee and other factors.
5. The interested firm shall furnish such additional information that the Zone may reasonably require.
6. The Zone will not be liable for any cost incurred in the preparation of proposals.
7. The Zone may ask interested firms to send a representative for an oral interview prior to Zone Board approval of a proposal. The Zone will not be liable for the costs incurred by the interested firm in connection with such interview.
8. The Zone and interested firms may enter into discussions and revisions of proposal, as necessary. Discussions/negotiations may be conducted with interested firms who are deemed to be within the final competitive range; however, the Zone reserves the right to award a contract without discussions/negotiations. The best and final proposal may be required as early as 24 hours after completion of negotiations/discussions.
9. Qualifications must be signed by an authorized individual to contractually bind their firm when submitting the Qualifications. Failure to sign the Qualifications will be considered as a “mistake in Qualifications,” and the Qualifications will be rejected as “non-responsive.”
10. By submitting a Qualification, the interested firm affirms that its company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other bidder and that the contents of this Qualification as to prices, terms, or conditions have not been communicated by the undersigned or by any employee or agent to any other person or firm engaged in this type of business prior to the official opening of this proposal.
11. Upon notification of potential selections for award, the person or entity submitting this Qualification must give notice to the Zone if the person or an 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 this conviction of a felony (this requirement does not apply to a publicly held corporation).
12. In the event that any one or more of the provisions contained in this Request for Qualifications (or resulting purchase order) shall be held by a court of competent jurisdiction to be invalid, illegal or unenforceable, such provisions shall not affect any other provision hereof, and this Request for Qualifications (or any resulting purchase order) shall be construed as if the invalid, illegal or unenforceable provision(s) had never been contained herein.



SECTION IV – PROCEDURES FOR SUBMITTING PROPOSALS

A. DELIVERY

Responses to the Request for Qualifications should be addressed by email or mail to:

Email: mgonzalez@ruralschoolsinnovationzone.org

Mail:

Rural Schools Innovation Zone
Attn: Michael Gonzalez
P.O. Box Drawer B
439 S.W. 4th Street
Premont, TX 78375

Proposals must be received no later than 2:00 p.m. on **June 22, 2020**. Proposals received at the Zone's office or email address after the time and date specified above will not be considered and will be filed unopened.

Oral or telegraphic Qualifications transmitted via the Zone's facsimile machine are not acceptable. Proposals must be submitted to the Zone by email or in a sealed envelope.

DO NOT FAX YOUR PROPOSAL!

B. FORMAT AND NUMBER OF COPIES OF PROPOSAL

If submitting by email, submit one PDF document. If submitting in a sealed envelope, submit three (3) copies of the Statement of Qualifications.

SECTION V – ASSISTANCE TO PROPOSERS

Any person wishing to obtain additional information about the Request for Qualifications or about the operations of the Zone may contact:

Michael Gonzalez, mgonzalez@thersiz.org



The Zone will only respond to questions submitted via email by June 1, 2020. After all questions are submitted, the RSIZ will submit a document with all questions and responses to all known likely RFQ candidates by June 10, 2020.

SECTION VI – STATEMENT OF REQUIREMENTS

A. DELIVERABLES

1. The independent auditor will provide one (1) electronic copy of the final annual financial report and ten (10) printed bound copies.
2. A preliminary draft of the audit report and management letter will be presented to the Zone prior to submission of the final draft. Timing of the submission must allow Zone personnel sufficient time to review the report. The draft may also be presented to the Zone Board's Finance Committee, and the activities/timeline chart above should reflect these steps.
3. Satisfactory delivery of the services specified by the Request for Qualifications shall be accomplished no later than the January meeting of the Zone.
4. The independent auditor will be required to present the audit report to the Zone Board at the January 2021 meeting. The independent auditor may also be required to present the audit report to the Zone Board's Finance/Audit Committee prior to the January 2021 meeting of the Zone Board.
5. The independent auditor is required to provide a management letter containing comments oriented toward constructive improvements if significant deficiencies or material weaknesses are discovered. If a management letter is issued, the auditor will provide the Zone ten (10) copies.



SECTION VII – PROPOSED SCHEDULE

A. PROPOSAL TIMING

| | |
|---|---------------|
| Advertise and Release RFQ | May 11, 2020 |
| Proposals due to the Zone | June 22, 2020 |
| Interviews/Presentations (optional) | July 2020 |
| Presentation to Zone Finance Committee | July 2020 |
| Approval of firm by Zone Board | July 2020 |

B. AUDIT TIMING (SUBJECT TO CHANGE)

| | |
|---|---------------|
| Start interim field work | August 2020 |
| Start final field work | October 2020 |
| Draft financial statements and Management letter due to Zone for review | November 2020 |
| Presentation of issued financial Statements to the Zone Board | January, 2021 |



SECTION VIII – ZONE BOARD APPROVAL

The Zone Board expects to engage an audit firm on a one-year contract with the potential to renew. However, the Zone Board expressly reserves the right to reject all bids and to review the relationship on an annual basis and to formally approve each year's extension. The Zone reserves the right to cancel any contract resulting from this Request for Qualifications at any time, for any reason (or for no reason) within a thirty (30) day written notice to the firm. The firm may cancel any resulting contract, at any time for any reason, or for no reason with a sixty (60) day written notice. Any notice required or permitted to be delivered to the firm shall be deemed to be delivered when mailed by registered or certified mail, return receipt requested, postage prepaid, and addressed to the bidder's address appearing on the fact of the Request for Qualifications (or as subsequently revised or changed). Any compensation due the firm will be limited to items received and/or services performed and accepted by the Zone. It is possible that the Board could terminate the relationship at any time. However, the Zone Board does not desire or expect that to be the case and assumes that a long and satisfactory relationship will be the experience.

SECTION IX – OTHER INFORMATION

Auditors will be allowed to work on site after 5:00 p.m. if necessary and desirable. However, it cannot be guaranteed that Staff will be available to answer questions at those times. Arrangements should be made in advance if these after-hours periods are necessary.



Attachment A
EVALUATION WORKSHEET

This worksheet is to be used to document the Zone's evaluation of the interested firms' qualifications. Points within the ranges specified are to be assigned to the below-listed criteria as a means for quantifying the relative strengths and weaknesses of the various proposals.

A short list of firms will be developed using these evaluation criteria. These firms may be scheduled for an oral presentation/interview with the selection committee. It should be understood that while the total score is a significant factor, the requester of the services reserves the right to consider other factors in making a final selection.

PROFESSIONAL QUALIFICATIONS

The evaluation of professional qualifications of the interested firms will be based on the following criteria:

SECTION I – MANDATORY CRITERIA

Proposals will not be considered for further evaluation unless there is compliance with all of the following criteria. The interested firm:

- A. Must be an independent auditor properly licensed for public practice.
- B. Must not have a record of substandard work.
- C. Must submit a proposal meeting all of the requirements of the Request for Qualifications.
- D. Must have experience performing audits of nonprofits and/or Texas school districts. Although the RSIZ is an independent nonprofit, its operations are tied closely and directly to school districts operated in accordance with TEA guidelines and the firm should be experienced in, ideally, and at least knowledgeable about Texas school district auditing as well.



SECTION II –EVALUATION CRITERIA

| TECHNICAL CRITERIA | POINTS |
|---|---------------|
| Proposals which have met each of the criteria in Section I above will be evaluated on the following criteria: | |
| Technical Experience of the Firm: | |
| (a) Auditing experience with nonprofit entities (0-15) | |
| (b) Auditing experience with Texas public schools (0-10) | |
| (c) Customer satisfaction: Are current or prior customers of the firm satisfied with the level of service provided? (0-10) | |
| Characteristics of the staff, including consultants to be assigned to the audit: | |
| (a) Size and structure of the firm, including audit staff positions (0-5) | |
| (b) Qualifications of supervisory personnel, consultants, and the field audit team (0-10) | |
| (c) General direction and supervision to be exercised over the audit team by the firm’s management personnel (0-10) | |
| Clear understanding of the work to be performed: | |
| (a) Comprehensiveness of the audit work plan (0-5) | |
| (b) Realistic time estimates of each major segment of the work plan, and the estimated number of hours for each staff level including consultants assigned (0-5) | |
| Cost of Services (0-10) | |
| Oral Interviews (If Necessary) | |
| (a) Interview Points Awarded (0-20) | |
| Total Points | |



SECTION III – INTERVIEW/ORAL PRESENTATION

Additional submission requirements and evaluation criteria for the interview/oral presentation will be provided separately to those firms selected for interviews, if applicable.



Vendor Requirements Packet for RFQ

Annual Financial Audit Services

The following forms must be completed, signed and submitted along with the RFQ submission:

1. Certificate of Interested Parties
2. Conflict of Interest Questionnaire
3. Felony Conviction Disclosure Statement
4. W9

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

OFFICE USE ONLY

Complete Nos. 1 - 4 and 6 if there are interested parties.
 Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the goods or services to be provided under the contract.

| 4 Name of Interested Party | City, State, Country (place of business) | Nature of Interest (check applicable) | |
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5 Check only if there is NO Interested Party.

6 AFFIDAVIT

I swear, or affirm, under penalty of perjury, that the above disclosure is true and correct.

Signature of authorized agent of contracting business entity

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said _____, this the _____ day of _____, 20 _____, to certify which, witness my hand and seal of office.

Signature of officer administering oath Printed name of officer administering oath Title of officer administering oath

ADD ADDITIONAL PAGES AS NECESSARY

RSIZ Contract Procedures for HB 1295 - Interested Parties

In 2015, the Texas Legislature adopted House Bill 1295, which added section 2252.908 of the Government Code. The law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency. The law applies only to a contract of a governmental entity or state agency that either (1) requires an action or vote by the governing body of the entity or agency before the contract may be signed or (2) has a value of at least \$1 million. The disclosure requirement applies to a contract entered into on or after January 1, 2016.

According to this law, a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties (Form 1295) to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency.

The following procedures are to be followed for all contracts and purchase orders requiring Board approval. This includes amended, extended, or renewed contracts per HB 1295.

Departments/Campus Administrators must instruct the vendor that they are engaging in contract talks with to complete Form 1295 on line at the Texas Ethics Commission website: <https://www.ethics.state.tx.us/whatsnew/elfinfoform1295.htm> The Commission has made available on its website a new filing application that must be used to file Form 1295. A business entity must use the application to enter the required information on Form 1295 and print a copy of the completed form, which will include a certification of filing that will contain a unique certification number. An authorized agent of the business entity must sign the printed copy of the form and have the form notarized. The completed Form 1295 with the certification of filing must be filed with the governmental body or state agency with which the business entity is entering into the contract.

After the vendor completes the electronic form, they will be prompted to print the form, have it notarized, and return the form to the Department/Campus Administrator to submit with their Board Agenda item for contract approval. This form must be completed and a notarized copy received before doing business with the vendor.

A copy of the completed and notarized form must also be submitted to the Purchasing office. The Purchasing office will complete the electronic acknowledgment of the form with the Texas Ethics commission after the Board approves the purchase and the contract is signed.

The governmental entity or state agency must notify the commission, using the commission's filing application, of the receipt of the filed Form 1295 with the certification of filing not later than the 30th day after the date the contract binds all parties to the contract. The commission will post the completed Form 1295 to its website within seven business days after receiving notice from the governmental entity or state agency.

If you have any questions, please contact Diane Billmeier, Purchasing Specialist for Carroll ISD.

The Texas Ethics Commission can be reached at 512-463.5800 to assist vendors with specific questions and technical support.

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:

(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.

FELONY CONVICTION DISCLOSURE STATEMENT

Section 44.034. Texas Education code. 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 an owner or operator has been convicted of a felony. A 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."

This notice is not required of a publicly-held corporation.

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

Company Name

Signature of Authorized Company Official

Authorized company Official's Name (Please print)

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

Name of Felons: _____

Details of Conviction: _____

Signature of Company Official

Request for Taxpayer Identification Number and Certification

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

| | | |
|---|--|--|
| Print or type See Specific Instructions on page 2. | Name (as shown on your income tax return) | |
| | Business name/disregarded entity name, if different from above | |
| | Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <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) ▶ _____ <input type="checkbox"/> Other (see Instructions) ▶ _____ | Exemptions (see Instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ |
| | Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| | City, state, and ZIP code | Carroll Independent School District 2400 North Carroll Avenue Southlake, TX 76092 |
| 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 the "Name" line to avoid backup withholding. For individuals, this is 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 chart on page 4 for guidelines on whose number to enter.

| | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|
| Social security number | | | | | | | | | | | | |
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| | | | | | | | | | | | | |
| Employer identification number | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> </tr> </table> | | | | | | | | | | | | |
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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.

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

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.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 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 possession of the United States, 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 possession of the United States
- 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 ¹ | Generally, exempt payees 1 through 5 ² |
| Payments made in settlement of payment card or third party network transactions | Exempt payees 1 through 4 |

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

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 page 2), 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 Social Security Administration office or get this form online at 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 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 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 the "Name" line 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 ¹ |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 4. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee ¹ |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner ¹ |
| 5. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation 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 ⁴ |
| 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 Regulation section 1.671-4(b)(2)(i)(B)) | The trust |

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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.

⁴ 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 1.

^{*} **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, social security number (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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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.