



Gavin Newsom, Mayor

Department of Human Services
Department of Aging and Adult Services

Trent Rhorer, Executive Director



Dear Employer,

Thank you for your interest and participation in the JOBS NOW! program, San Francisco's subsidized employment program funded by the federal American Reinvestment and Recovery Act. The program is an exciting way to boost the local economy as well as put low-income San Francisco parents back to work.

This handbook is a compilation of the San Francisco Human Service Agency's policies that apply to employers. I hope that you find it useful. Please keep in mind, however, that this program is subject to state and federal rules that have been evolving since the program's inception. SF-HSA policies may change at any time when new state or federal rules or clarifications are issued. We will do our best to keep this document up to date, so please check our Web site (www.sfhsa.org) often for updates or changes.

If the answers to your questions are not found here, please contact the Business Account Representative assigned to you or call 1-877-JOB1NOW. We will do our best to respond to your questions as quickly as possible.

Thank you again for your interest and participation in JOBS NOW!

Sincerely,

A handwritten signature in black ink, appearing to read "Trent Rhorer".

Trent Rhorer
Executive Director

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Program Overview

The San Francisco Human Services Agency (SF-HSA) is using federal stimulus funds to expand subsidized employment opportunities. Consistent with the goals of the federal stimulus package, the primary objectives of the JOBS NOW! program are to provide an immediate source of income for low-income families and to stimulate local economic recovery. JOBS NOW! builds upon several successful transitional jobs programs already in place at SF-HSA, which were designed to help unemployed individuals address barriers to employment, develop soft skills, gain work experience and progress toward self-sufficiency. JOBS NOW! participants will exit the program with stable employment history, leaving them better positioned to obtain an unsubsidized job when the stimulus period ends. The JOBS NOW! program benefits local employers by providing referrals of qualified workers or by certifying as eligible those candidates employers recruit themselves and by reimbursing 100% of their wages until September 30, 2010.

Application Process

SF-HSA must ask employers to fill out an application and follow a few steps, which allow us to demonstrate that we are complying with state and federal regulations. To ensure a speedy and successful application, please follow these steps:

1. Download and fill out the two-page application. It is available on our Web site: www.sfhhsa.org. Complete every section of the application and carefully read the attached agreement to understand program rules and policies. Mail in a hard copy of the application with original signature in a sealed envelope clearly marked with "RFQ#428 Employer Subsidy Program" to:
S.F. Human Services Agency
Office of Grants Management
1650 Mission, Ste. 300
San Francisco, CA 94103
Attn: Christina Iwasaki, G310
2. **You should receive information about the status of your application within 30 days.** SF-HSA may request additional information in support of your application, including (but not limited to): financial records, employer history, compensation history, business plans, revenue projections or other information as requested. These documents may be requested to document the fiscal capacity and/or viability of the employer to participate in this program.
3. If approved, your approval letter will tell you how many subsidized employment positions you have been approved for and the approved wage ceiling for each position. It will also provide the name and contact information for your Business Account Representative, who will be your SF-HSA contact throughout your participation in the JOBS NOW! program. **Do not hire a JOBS NOW! participant until you have made contact with your BAR.**
4. Once you have identified a JOBS NOW! eligible participant whom you would like to hire, let your BAR know. Submit the employment verification form, which is available on the SF-HSA Web site.
5. Once the employment verification form has been approved, you will receive an email with hire confirmation.
6. Your participant may begin work! Remember to submit complete reimbursement invoices and back-up payroll records so that you can receive payment for your participant's wages.

Maximum Participants Per Employer

To ensure that the principles of the program are being followed, the number of JOBS NOW! participants per employer is capped according to the following guidelines:

Number of Current (Pre-JOBS NOW!) Employees	Number of JOBS NOW! Participants Permitted
0 to 2	1
2 to 5	2
over 5	Approximately 50% of current workforce maximum

Exceptions to this policy may be made on a case-by-case basis.

Allowable Wage Rate

JOBS NOW! employees should be paid at the same rate as any other employee performing the same duties. JOBS NOW! will approve a reimbursement rate that is commensurate with the job responsibilities and industry practices not to exceed \$74,000 per year (or roughly \$35 per hour). The wage history of the participant (if one is identified by the employer) may be requested. Employers may hire a participant for more than \$35 per hour, but SF-HSA will only reimburse up to that amount. Trade union jobs are an exception to this rule; SF-HSA reimburses at the entry level wage rate for journey and apprentice level union positions. Other exceptions may be made on a case by case basis.

JOBS NOW! funding cannot be used to reimburse the wages of corporate principals such as Chief Executive Officers, Chief Operating Officers, Chief Financial Officers, Presidents, Vice Presidents or business owners.

Work Schedule

JOBS NOW! employees may work part time or full time schedules, not to exceed 40 hours per week.

Recruitment

Employers seeking JOBS NOW! participants have several options. Once you are enrolled in the program, SF-HSA staff will send you qualified job seekers. Staff at SF-HSA will match employer needs with eligible job seekers, based on job seeker past work history and skill set. Appropriate candidates will be sent to the employer for interview and selection. Employers may select some, all or none of the candidates sent by SF-HSA.

SF-HSA holds weekly job fairs, held on Fridays at 9:00 a.m. at the One Stop Center at 3120 Mission Street. These events are for employers who have requested our pre-screening and referral services. Prior to the fairs, BARs conduct brief interviews to determine an applicants' compatibility to the jobs for which we have postings. Once we have a group of qualified applicants, employers are invited to conduct on-site interviews during the Friday Hiring fair.

The hiring fairs allow employers to interview eligible and pre-screened job candidates and make initial hiring decisions. Employers have found that these job fairs save time and effort from both the employer and seeker perspective.

Additionally, you may recruit on your own as you normally do, and specify that new hires must be JOBS NOW! participants. Those who have been determined eligible by SF-HSA are issued a JOBS NOW! voucher. Employers may wish to use HireSF.org, a new online hiring site developed by the City.

Supervision

Employer supervision of JOBS NOW! participants counts as the local match required by the federal program. Employers are expected to supervise JOBS NOW! employees as they would any other employee. However, federal funds may not be used as local match, so any employee of the company whose salary is paid for with federal dollars (through a grant, for example) may not supervise a JOBS NOW! employee.

Reimbursement Procedure

Employers can expect to receive their reimbursement checks within 30 business days of submitting a properly completed invoice. Invoice forms are available on the SF-HSA Web site. Invoices that are submitted without all the of the required information will lead to delays in payment. Submit your first invoice after your JOBS NOW! employee has worked for 30 days. Employers must have the fiscal capacity to pay the wages for three to four pay periods before the initial reimbursement is processed, and to cover employee fringe benefit costs for as long as participants are employed.

For your invoice to be processed as expeditiously as possible, please read and follow the invoice instructions.

City and County of San Francisco



Gavin Newsom, Mayor



STATEMENT OF SERVICE AND INVOICE

Employer:
Address:

Telephone:
FAX:
Email:
Contact Person:

Enter your information in these spaces

Human Services Agency

Department of Human Services
Department of Aging and Adult Services

Trent Rhorer, Executive Director

Contractor's Invoice Number: _____
Invoice Date: _____
Invoice Period Begin Date: _____
Invoice Period End Date: _____

This box is for your own invoice tracking number.

Enter today's date here

Enter the period for which you are invoicing. Invoice period must be at least one month.

WAGE EXPENDITURES FOR REIMBURSEMENT

EMPLOYEES			HOURS WORKED	HOURLY WAGE	TOTAL WAGES PAID
Last Name	First Name	SSN			
Sample	Sample		40	\$12.00	\$480.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
TOTAL REIMBURSEMENT					\$480.00

Enter the name and SSN for each JOBS NOW! employee you are invoicing for.

Enter total hours worked

Enter hourly wage

Excel will calculate the total wages paid for this invoice period

This is the amount to be reimbursed to you

SUPERVISION EXPENDITURES FOR MATCH (Fill in all that apply. Federal funds MAY NOT be used as match.)

Supervisor Name	Salary	
Sample Supervisor	\$1,000.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
SUPERVISION COSTS SUBTOTAL		\$1,000.00

Enter the name(s) of the people supervising your JOBS NOW! employees

Enter the total amount of salary for the period of the invoice

Note: If the employee is salaried, calculate the hourly wage by dividing the annual salary by 2080 hours.

CERTIFICATION

I certify that the information provided above is, to the best of my knowledge, complete and accurate; the expenditures, both for reimbursement and for match are in accordance with the approved JOBS NOW! Employer Agreement cited for services provided under the provision of that agreement. Full justification and backup records for the expenditures are maintained in our office at the address indicated. I further certify that no additional Federal revenues support any of the expenditures included in this invoice.

Signature: _____
Print Name and Title: _____

In order to avoid delays in payment, we must have the following:

1. Documentation to support all costs listed on the invoice, such as a copy of the payroll register or check stubs.
2. Employment verification form on file for all employees submitted to Theresa Choy (Theresa.choy@sfgov.org).
3. W-9 on file with the Office of Contract Management.

Invoices may be mailed to our offices, or emailed. Mail invoices and documentation to:

SFHSA
PO Box 7988
San Francisco, CA 94120
Attn: Office of Contract Management, G-000

Electronic Invoicing

If you wish to submit your invoices electronically, we will need to have an authorization letter on file. The authorization letter must be on your official letterhead with an original signature. An example of an authorization letter can be found on page 27. If you do not have the capability to scan the payroll documentation, you may email the invoice, once we have authorization, and fax the payroll documentation to (415) 557-5679.

JOBS NOW! LIFT Program

The JOBS NOW! LIFT program is a component of JOBS NOW! specifically for the early care and education field. Certain early care and education and after school programs are eligible to receive a LIFT trainee, who can help in the classroom for 20 to 40 hours per week. Each LIFT trainee will be earning units towards a degree in the early childhood field. As with all JOBS NOW! participants, 100% of the wage costs will be reimbursed by the Human Services Agency. By linking interested and eligible participants with the right education and opportunities with quality child care settings, SF-HSA hopes to build the early childhood education field in San Francisco.

To apply to the JOBS NOW! LIFT program, fill out the employer application as well as the LIFT Supplemental form (available at www.sfhsa.org, and on page 23).

Overtime Policy

Overtime is not a permitted expense in the JOBS NOW! program. Any hours your JOBS NOW! employee works over the agreed upon weekly schedule will not be reimbursed, and is up to the employer to fund.

Employee Benefits

SF-HSA requires all employers to provide the same benefits to participants that they would to any other employee.

Please keep in mind that all San Francisco employers must comply with the City's existing Health Care Security Ordinance (HCSO), though private for-profit employers with fewer than 20 employees and non-

profit employers with fewer than 50 employees are exempt from this requirement. For more details about the HCSO, visit www.sfgov.org/olse. SF-HSA cannot reimburse for the costs of health insurance.

Payroll Taxes

Employers are required to pay FICA, SUI, SDI and worker's compensation insurance for JOBS NOW! employees. These costs are not considered wages and may not be reimbursed by SF-HSA.

Changing your JOBS NOW! Agreement

Employers wishing to change their JOBS NOW! Agreement, such as adding additional positions or changing pay rates, must have **prior** approval from SF-HSA to do so. Employers should submit a JOBS NOW! Employer Change Request form to make these requests (available at www.sfhhsa.org and on page 28). SF-HSA prefers that employers establish a successful track record (two to three months) with their JOBS NOW! program participation before requesting additional positions or changing wage rates. SF-HSA may request documentation from the employer that there is sufficient funding to cover the up-front costs of additional employees before they are approved.

Displacement

The JOBS NOW! program may not subsidize the wages of an employee who fills a job slot when an individual is on layoff or has been terminated from the same or a substantially equivalent job. Employers may not create vacancies in order to fill them with a subsidized employee.

Site Visits

In order to both monitor program success and compliance with federal, state and local regulations regarding the expenditure of federal stimulus money, SF-HSA staff will make periodic visits to employer sites. These visits are brief, and should not disrupt your business.

Terminating a JOBS NOW! Employee

JOBS NOW! employees are subject to the same termination policies as anyone else employed by your business. Employers must complete a JOBS NOW! Employee Separation form when a JOBS NOW! employee has been let go from your business. This form is available at www.sfhhsa.org and on page 29.

Retaining JOBS NOW! Employees After the Program Expires

The Federal stimulus funding for the JOBS NOW! subsidized employment program is currently scheduled to end on September 30, 2010. However, SF-HSA hopes that JOBS NOW! employees will have become valued team members at participating businesses by then, and employers are expected to make every effort to retain them after the wage subsidy ends. Employers who retain a JOBS NOW! participant as a regular employee after the wage subsidy ends may qualify for the Work Opportunity Tax Credit.

JOBS NOW! Employer Forms and Instructions



Gavin Newsom, Mayor



Trent Rhorer, Executive Director

**Employer Application (RFQ 428)
To Participate in the JOBS NOW! Wage Subsidy Program**

- | | |
|--|---|
| 1. Employer (Business) Name: | 9. Worker's Compensation Insurance Carrier: |
| 2. Business Address:
Send mail to: (if different from business address) | |
| 3. Telephone number(s): | |
| 4. Name of Employer Representative:
Title: | |
| 5. Type of Organization:
<input type="checkbox"/> Individual <input type="checkbox"/> Corporation
<input type="checkbox"/> Partnership <input type="checkbox"/> Non-Profit <input type="checkbox"/> Other | |
| 6. Number of Current Employees: | 10. Worker's Compensation Policy Number: |
| 7. Years in Business: | 11. State Employer Number: |
| 8. Federal Tax Identification Number | 12. City Vendor ID Number (if applicable): |
| 13. Employer referred by: <input type="checkbox"/> Self <input type="checkbox"/> HSA staff
<input type="checkbox"/> Voucher <input type="checkbox"/> One Stop Center Staff
<input type="checkbox"/> Other Community Based Organization | 14. Employer Email Address: |
| Name of Contact: | |

15. Describe the nature of your business:

<i>Minimum Qualifications</i>	Yes	No
16. I agree that my business is not in default on payroll taxes or business taxes.	<input type="checkbox"/>	<input type="checkbox"/>
17. I agree that all employees under this agreement will be paid <i>at least</i> the San Francisco Minimum Wage Rate, currently \$9.79.	<input type="checkbox"/>	<input type="checkbox"/>
18. I agree to comply with San Francisco labor laws regarding employee health care, paid sick leave and minimum wages. <i>Applies to San Francisco businesses only. For more information regarding these labor laws, visit the Office of Labor Standards Enforcement website. www.sfgov.org/site/olse</i>	<input type="checkbox"/>	<input type="checkbox"/>
19. I agree to pay payroll taxes, including Federal Insurance Contribution Act (FICA), California Unemployment Insurance, State Disability Insurance, and Worker's Compensation Insurance, as well as the costs of supervision, any necessary equipment and any other normally provided employee benefits.	<input type="checkbox"/>	<input type="checkbox"/>

Minimum Qualifications

Yes No

20. I agree to document the above mentioned costs.

HSA will provide instructions and an invoice that will assist you in documenting these costs.

21. Please describe the jobs you plan to hire through the JOBS NOW! program:

Job Title	Number of Positions	Starting Hourly Wage	Anticipated Weekly Hours

22. Are you signatory to a collective bargaining agreement that would cover the JOBS NOW applicant(s) described?

Yes No

If yes, which union? Union Name: Union office phone number:

23. Would you prefer to submit invoices to the Human Services Agency for Wage Subsidy reimbursements:

Monthly Quarterly

24. By signing below, you agree to abide by the conditions and requirements described in pages 3 and 4 of this document.

IN WITNESS WHEREOF, this AGREEMENT is executed by and on behalf of the parties hereto and the parties hereby acknowledge that they are authorized to bind their respective organizations.

For Employer

For City

Name:
Title:

Trent Rhorer
Executive Director
Human Services Agency

Authorizing Signature

Authorizing Signature

Date

Date

Please submit this form with original signature, and the completed Form 8821, and W-9 in a sealed envelope clearly marked with "RFQ#428 Employer Subsidy Program" to:

**S.F. Human Services Agency
Office of Contracts Management
1650 Mission, Ste. 300
San Francisco, CA 94103
Attn: Christina Iwasaki, G310**

Additional Information and Employer Requirements

1. All individuals hired under this JOBS NOW! Wage Subsidy program shall be hired as regular members of the Employer's work force and are subject to the same conditions of employment as the Employer's other regular employees, including periodic wage increases for performance or termination for unsatisfactory performance. Other conditions of employment include the following:
 - a. The Employee is on the Employer's regular payroll.
 - b. The Employee receives the same benefits as the employees on the Employer's regular payroll performing similar work.
 - c. The Employee receives the same starting wage and other wage increases as other employees performing similar work.
 - d. If Employee is performing work not being performed by other employees, Employer will pay a starting wage consistent with the local labor market.
 - e. The Employee is provided special clothing or equipment if such is provided to the Employer's regular employees performing similar work.
 - f. The Employee is provided supervision and training in the occupation for which the individual is hired in order to obtain transferable skills.
2. Respondent understands that Employers under this program must provide a match for the money being reimbursed for wages:
 - a. Supervision of JOBS NOW! employees will be considered the employer match.
 - b. Employers must document the supervision match on the JOBS NOW! invoice. See invoice instructions for details.
 - c. No federal funding or funding used as match to federal funding may be used as the match for JOBS NOW!
3. Respondent understands that Employers under this program may not hire laid off staff to their former positions.
- 4. Employers must submit Employment Verification Forms PRIOR to the employee's start date.**
- 5. Employer must receive approval of the wage rate PRIOR to the employee's start date.**
- 6. Employer may not exceed the number of JOBS NOW! employees authorized by the Human Services Agency.**
7. Respondent further understands that any Wage Subsidy Agreement arising as a result of this RFQ shall be terminated:
 - a. Automatically upon termination of the Employee(s); or,
 - b. Upon written notice by the City representative when the City has determined that the Employer has failed to comply with any part of the RFQ or subsequent Agreements; or
 - c. When the Human Services Agency determines the Employer is not acting in good faith to carry out the terms of this agreement.
 - d. When funds are not made available to the City to carry out this Agreement.

8. The Human Services Agency reserves the right to cap the wage rate paid to JOBS NOW! employees. JOBS NOW! employees should be compensated at the same rate as other employees performing the same functions.
9. Employers will not be reimbursed for any wages paid to Employee PRIOR to HSA approval of the Employer Application for RFQ 428.
10. Respondents will bill the Human Services Agency either monthly or quarterly. Included with the invoices must be copies of payroll records and/or time cards of the Employee(s) to provide verification of employment hours and wages and benefits paid during the billing period. The Human Services Agency will not honor invoices without payroll verification. The Employer shall bill promptly. The Human Services Agency reserves the right to disallow any claim filed more than 30 days following termination of this Agreement.
11. JOBS NOW! employees may not be related by blood or marriage to the Employer nor should they receive any favorable treatment for participation if related to any other employees.
12. Employees may not have been an active employee of the Employer in the past 30 days prior to this Agreement. Employer further certifies that Employee was not subject to lay-off or otherwise terminated for the express purpose of being re-employed under this Agreement. This program is intended to add to your workforce, not subsidize your current workforce. All applicable federal, state, municipal and local standards for health and safety in work and training situations, including all provisions of the Occupational Safety and Health Act of 1979 and all amendments hereto, will be maintained.
13. Employer shall permit City, its employees and authorized representatives to inspect, audit, examine and make excerpts and transcripts from all records, books, papers, and other documents related to this Agreement. The rights of City pursuant to this Section shall remain in effect so long as Employer has the obligation to maintain such files, records, books, invoices, documents, payrolls and other data.
14. Employer will comply with the Americans with Disabilities Act and Title VII of the Civil Rights Act of 1964, and that no person shall, on the grounds of race, creed, color, disability, sex, sexual orientation, national origin, age, religion, Vietnam-era Veteran's Status, political affiliation, or any other non-merit factors be excluded from participation in, be denied the benefits of, or be subject to discrimination under this Agreement.
15. No individual shall be discriminated against solely because of his or her status under this Agreement.
16. Individuals shall be compensated at such rates, including periodic increases, as may be deemed reasonable under regulations prescribed by the Secretary of Labor, but in no event at a rate less than that specified in Section 6(a)(1) of the Fair Labor Standards Act of 1938 or if higher, under the applicable state or local minimum wage law.
17. Employer will comply with the provisions of the Immigration Reform and Control Act of 1986, which requires employers to verify that all employees are eligible to work in the United States as legal residents of the United States.

18. This Agreement shall not impair existing contracts for service or collective bargaining agreements. Terms of this Agreement shall be undertaken only with written concurrence of the labor organization concerned.
19. Employer understands that fraudulent claims or actions under this Agreement are subject to criminal penalties under San Francisco Administrative Code Section 21.35, and the City may invoke all remedies available to it in the event of such fraud. An example of fraud would be submitting a false invoice requesting reimbursement on wages that have not been paid.
20. Employer has a "Permit to Employ and Work" on file during the term of employment of any minors hired under this Agreement, and will comply with all labor laws applicable to the employment of a minor.
21. Employer shall provide Worker's Compensation insurance for the Employee at Employer's own cost and expense and further, neither the Employer nor its carrier shall be entitled to recover any costs, settlements, or expenses of Worker's Compensation claims arising out of this Agreement. Employer shall provide evidence of this insurance coverage to City upon request.
22. Employer shall provide comprehensive general liability insurance protection, and, if the Employee will operate a motor vehicle as part of his/her job responsibilities, shall also provide comprehensive automobile liability insurance. Employer shall provide evidence of this insurance coverage to the City upon request.
23. Employers must submit a Form 8821, Tax Information Authorization, to allow the Human Services Agency to review Employers' IRS tax records per Minimum Qualifications item 15 of this application. See the Form 8821 for the specific tax information requested.

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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	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 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
or
Employer identification number

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).

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 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

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, 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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required 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” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

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.

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

The following payees 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, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

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

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 www.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, 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 domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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.

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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal 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.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second 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. 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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Tax Information Authorization

OMB No. 1545-1165
For IRS Use Only
 Received by:
 Name _____
 Telephone () _____
 Function _____
 Date / / _____

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.**

1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	Social security number(s) _____ _____ _____	Employer identification number _____ _____
	Daytime telephone number () _____	Plan number (if applicable) _____

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6. ▶

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

- a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ▶
- b If you do not want any copies of notices or communications sent to your appointee, check this box ▶

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box ▶
 To revoke this tax information authorization, see the instructions on page 4.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

- ▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**
- ▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature	Date	Signature	Date
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Print Name	Title (if applicable)	Print Name	Title (if applicable)
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<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature
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General Instructions

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

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

When To File

Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF DP: SW-311 11601 Roosevelt Blvd. Philadelphia, PA 19255	215-516-1017

*These numbers may change without notice.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amalie, St. Thomas, V.I. 00802.

Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart* on page 2. Exceptions are listed below.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Your representative may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to www.irs.gov. Under the *Tax Professionals* tab, click on *e-services—Online Tools for Tax Professionals*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

Revocation of an Existing Tax Information Authorization

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart* on page 2. The copy of the tax information authorization must have a current signature and date of the taxpayer under the original signature on line 7. Write "REVOKE" across the top of Form 8821. If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the appointee is revoked, list the tax matters and periods, and must be signed and dated by the taxpayer or representative. If the taxpayer is revoking, list the name and address of each recognized appointee whose authority is revoked. When the taxpayer is completely revoking authority, the form should state "remove all years/periods" instead of listing the specific tax matters, years, or periods. If the appointee is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

Taxpayer Identification Numbers (TINs)

TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Partnership Items

Sections 6221-6234 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

Representative Address Change

If the representative's address has changed, a new Form 8821 is not required. The representative can send a written notification that includes the new information and their signature to the location where the Form 8821 was filed.

Specific Instructions

Line 1. Taxpayer Information

Individuals. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Corporations, partnerships, or associations. Enter the name, EIN, and business address.

Employee plan or exempt organization. Enter the name, address, and EIN of the plan sponsor or exempt organization, and the plan name and three-digit plan number.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

Line 3. Tax Matters

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2006" and "Excise, 720" for "2006" (this covers all quarters in 2006). For multiple years or a series of inclusive periods, including quarterly periods, you may list 2004 through (thru or a hyphen) 2006. For example, "2004 thru 2006" or "2nd 2005-3rd 2006." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In **column (d)**, enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) account (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (a) requests to disclose information to loan companies or educational institutions, (b) requests to disclose information to federal or state agency investigators for background checks, (c) application for EIN, or (d) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

Line 7. Signature of Taxpayer(s)

Individuals. You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

Corporations. Generally, Form 8821 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).

Partnerships. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items* on page 3.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on Form 8821. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart* on page 2.



Gavin Newsom, Mayor



Department of Human Services
Department of Aging and Adult Services

Trent Rhorer, Executive Director

**Employer Application (RFQ 428)
To Participate in the JOBS NOW! Wage Subsidy Program**

JOBS NOW! LIFT (Learning with Income, Foundations to Teach)

Supplemental Application for Early Care and Education (ECE) and After School and Out of School Time Programs

Employer:
Address:
Contact:

To be eligible for the JOBS NOW! LIFT Wage Subsidy Program, you must answer the following questions in addition to the standard Employer Application form. This agreement will only cover ECE classroom aides/ASA program aides, which are not part of the adult:child ratio. Contact the HSA JOBS NOW! general program for other subsidized positions.

Program Type:

Yes No

- | | | |
|--------------------------------|--------------------------|--------------------------|
| ECE | <input type="checkbox"/> | <input type="checkbox"/> |
| Afterschool/Out of School Time | <input type="checkbox"/> | <input type="checkbox"/> |
| Excel program | <input type="checkbox"/> | <input type="checkbox"/> |

Eligibility:

- | | | |
|--|--------------------------|--------------------------|
| a. ECE program has received an average site score of a 4.0 or higher with the Gateway to Quality Child Care program and completed Quality Improvement Plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. After School/Out of School time center/program has a grant in “good standing” with the Department of Children, Youth, and their Families? | <input type="checkbox"/> | <input type="checkbox"/> |
| c. After School/Out of School time center/program has a contract/agreement in “good standing” with the San Francisco Unified School District to provide after school/out-of-school time programming? | <input type="checkbox"/> | <input type="checkbox"/> |

City Vendor Status:

Is your program a vendor/contractor of the City/County of San Francisco?

Please specify City/County Department, amount, type of funding, and for what service:



WRITTEN EMPLOYMENT VERIFICATION FORM

Company Information:

Employer (Business) Name		
Business Contact Name:		
Contact Information:	Telephone:	Email:
Business Address:		
Work location: (if different from Business Address):		
JOBS NOW! Business Account Representative:		

Placement Information:

Participant Name		
Social Security Number		
Job Title		
Date Submitting form for approval:	Employee Start Date:	(Please note, participant start date must be after employment verification form has been approved)
Hourly Wage:	Hours per week:	Benefits Provided: <input type="checkbox"/> Yes <input type="checkbox"/> No

Verified by:

Signature of authorized Employer Representative

Date:

Please Print Name

Please Print Job Title

Please email form to Theresa Choy
Theresa.choy@sfgov.org

Or fax to her attention at: 415 401-4809



Wage Subsidy Invoice Instructions

- Enter your Employer name and address with telephone, fax, email, and contact person information.
- **Contractor's Invoice Number:** This is a number assigned by you, the Employer, for your accounting purposes.
- **Invoice Date:** Enter the date of invoice submission
- **Invoice Period Begin Date:** Enter the beginning date of the invoice period
- **Invoice Period End Date:** Enter the ending date of the invoice period

Wage Expenditures for Reimbursement

- **Employees:** Enter name and SSN for each employee
- **Hours Worked:** Enter total number of hours worked
- **Hourly Wage:** Enter hourly wage rate
- **Total Wages Paid:** The formula calculates Hours Worked x Hourly Wage. If the employee is salaried, calculate the hourly wage by dividing the annual salary by 2080 hours.
- **Total Reimbursement:** Amount to be reimbursed to you. This will be calculated automatically.
- Include the payroll register that shows total hours worked, hourly rate, and total gross wages for the invoiced month.

Supervision Expenditures for Match

- **Supervisor Name:** Enter name of supervisor(s) for JOBS NOW! employees.
- **Salary:** Enter the total amount of salary for the period of the invoice. (I.e., the payroll register amount for the supervisor(s).)

In order to avoid delays in payment, we must have the following:

1. Documentation to support all costs listed on the invoice. Attach the payroll register that shows the total salary for the JOBS NOW! employee and supervisor for the invoiced month to the invoice form.
2. Employment verification form on file for all employees, submitted to Theresa Choy (Theresa.choy@sfgov.org).
3. W-9 on file with the Office of Contract Management.

Mail invoices and documentation to:

SFHSA
PO Box 7988
San Francisco, CA 94120
Attn: Office of Contract Management, G-000

Electronic Invoicing

If you wish to submit your invoices electronically, we will need to have an authorization letter on file. A sample letter is attached. If you do not have the capability to scan the payroll documentation, you may email the invoice, once we have authorization, and fax the payroll documentation to (415) 557-5679.

Check Receipt

If all documentation is in order, you should receive payment in about two weeks.



Gavin Newsom, Mayor

Department of Human Services
Department of Aging and Adult Services

Trent Rhorer, Executive Director



STATEMENT OF SERVICE AND INVOICE

Employer:
Address:

Telephone:
FAX:
Email:
Contact Person:

Contractor's Invoice Number: _____
Invoice Date: _____
Invoice Period Begin Date: _____
Invoice Period End Date: _____

WAGE EXPENDITURES FOR REIMBURSEMENT

EMPLOYEES			HOURS WORKED	HOURLY WAGE	TOTAL WAGES PAID
Last Name	First Name	SSN			
Sample	Sample		40	\$12.00	\$480.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
TOTAL REIMBURSEMENT					\$480.00

SUPERVISION EXPENDITURES FOR MATCH (Fill in all that apply. Federal funds MAY NOT be used as match.)

Supervisor Name	Salary	
Sample Supervisor	\$1,000.00	
SUPERVISION COSTS SUBTOTAL		\$1,000.00

CERTIFICATION

I certify that the information provided above is, to the best of my knowledge, complete and accurate; the expenditures, both for reimbursement and for match are in accordance with the approved JOBS NOW! Employer Agreement cited for services provided under the provision of that agreement. Full justification and backup records for the expenditures are maintained in our office at the address indicated. I further certify that no additional Federal revenues support any of the expenditures included in this invoice.

Signature: _____

Print Name and Title: _____

Wage Sub. Invoice v. 12.3.09

Send to: SFHSA P.O. Box 7988 San Francisco, CA 94120 Attn: Office of Contract Management, G-000	Program Authorization for Payment by _____
	Signature _____ Date _____
	Fiscal Approval _____ Date _____
	OCM Approval _____

FOR INTERNAL USE ONLY

SAMPLE AUTHORIZATION LETTER

ON EMPLOYER LETTERHEAD

This letter serves as evidence of the signature of NAME, TITLE, as authorization for the electronic submission of monthly invoices for EMPLOYER.

The following people are authorized to submit invoices:
NAME, TITLE, PHONE, EMAIL

Full justification and backup records for these invoices are maintained in our office.

Sincerely,

NAME
TITLE



Employer Change Request
RFQ -428

Please submit change request to Christina Iwasaki (christina.iwasaki@sfgov.org)

Business Name:	Business Address:	
Primary Contact:	Email:	Work Phone: Alternate Phone:

Type of Change:
Please describe the kind of change you would like to make to your existing agreement.

Would you like to add more JOBS NOW!-funded positions?
From ____ positions to ____ positions

New Job Title(s) requested: ____ Pay rate: ____/hour
____/hour

Justification: ____

Would you like to change the rate of pay for your existing JOBS NOW! employees?
Job Title: ____

Original proposed pay rate: ____/hour
Requested new pay rate: ____/hour

Justification: ____

HSA Review:

Approved

Denied
Reason:

David Curto

James Whelly



Employee Separation Form

Please submit employee separation form to Theresa Choy (Theresa.choy@sfgov.org)

BUSINESS INFORMATION

Business Name:

Business Address:

Primary Contact Name:

Email:

Phone:

Cell:

STIMULUS EMPLOYEE INFORMATION:

Employee Name:

Social Security Number:

Job Title:

Hourly Wage at separation:

Separation Date:

*Reason for separation: Voluntary Resignation Termination End of Temporary Assignment

Other:

Company Representative Name:

Company Representative Signature: _____

* This information to be used for program evaluation and invoicing purposes only.