This letter serves to announce our new Hurricane Ike Fuels Reduction Project grant program for Texas Forest Service.

These federally funded grants provide for writing and producing a county wide protection plan and mitigation projects for fuel reductions described in or a result of a county wide protection plan in the Hurricane Ike disaster area.

Planning for wildfires must take place long before a community is threatened. Once a wildfire starts, the only option available to firefighters is to attempt to suppress the fire before it reaches a community. A CWPP is unique in that it empowers communities to share the responsibility of determining the best strategies for protecting a community and allows communities to make informed choices to decrease the hazards around them.

Eligible applicants for project grants may include any local government, non-profit 501 (c) (3) organizations and other tax exempt organizations or groups. A completed CWPP is required before other activities can be funded through this grant.

There are two stages to the application process. First, an applicant should complete the application and submit to the Mitigation & Prevention Office in Conroe, Texas. Second, the application is reviewed by the grant committee for eligibility, feasibility, cost-effectiveness as well as completeness before returning their decision. Results will be returned within thirty days of receipt of the application.

The closing date for grant applications is when all monies have been awarded. Priority will be given to applications received prior to 7-1-10. The grant cost period will begin upon effective date of Grant Agreement and end on the termination date specified in the Grant Agreement.

If you have any questions about the guideline, the application or the amount of funds available please do not hesitate to contact myself or Tammy Russell at (936) 273-2261.

Regards,
Justice Jones
Mitigation & Prevention Coordinator

JJ/tjr
Hurricane Ike Community Hurricane Fuels Reduction Grant Program

Document Package

INDEX

**CHFR Fuels Project Guidelines**

**CHFR Fuels Project Application**

Map

**Certification of Drug Free Work Place**

**Assurances – Non-Construction Programs**

**Certification Regarding Debarment**

**Certification for Contracts**

**IRS Form W-9**
Hurricane Ike Community Hurricane Fuels Reduction Grant Guidelines and Procedures
Components of a CWPP

A Community Wildfire Protection Plan (CWPP) is a written document that identifies the steps a community will take to reduce its risk of damage from a Wildland fire. The plan addresses the community’s Wildland fire response capability, as well as the protection of homes and structures within the community. The plan also should identify and prioritize areas of private, state and federal land where fuels treatment projects are necessary to reduce Wildland fire threats to the community and its infrastructure. Finally, the CWPP should include details about how steps outlined in the plan will be implemented.

- Community Wildfire Protection Plans are generally developed by local government with assistance from state and federal agencies and other interested partners.
- Plans can take a variety of forms and may be as simple or complex as necessary, based on the specific needs and desires of the local community or county.
- While plans do not need to be overly complicated they should effectively address local forest and range conditions, values-at-risk, and priorities for action.
- The minimum requirements for a CWPP are:
  - Collaboration. A CWPP must be collaboratively developed. Local officials and state officials must meaningfully involve federal agencies that manage land in the vicinity of the community and other interested parties, particularly non-governmental stakeholders.
  - Prioritized Fuel Reduction. A CWPP must identify and prioritize areas for hazardous fuel reduction treatments on both federal and non-federal land and recommend the types and methods of treatment that, if completed, would reduce the risk to the community.
  - Treatment of Structural Ignitability. A CWPP must recommend measures that homeowners and communities can take to reduce the ignitability of structures throughout the area addressed by the plan.
- The HFRA requires that three entities must mutually agree to the final contents of a CWPP:
  - The applicable local government (e.g. counties or cities);
  - The local fire department(s); and
  - The state agency responsible for forest management.
- Benefits to the community include:
  - The opportunity to establish a locally appropriate definition and boundary for the WUI.
  - The requirement for federal agencies, when planning fuel reduction projects, to give priority to projects that provide for the protection of at-risk-communities or watersheds, or that implement recommendations in a CWPP.
  - Expedited National Environmental Policy Act (NEPA) procedures for federal agencies implementing fuel reduction projects identified in a CWPP. (If a federal agency is planning a fuels reduction project to implement a recommendation in a CWPP that lies within the WUI and is located no further than 1 ½ miles from the community boundary, the federal agency does not need to analyze any other alternatives under NEPA.)

- When allocating federal funds for fuel reduction projects on nonfederal lands, federal and state agencies should, to the maximum extent practicable, give priority to communities that have adopted Community Wildfire Protection Plans.
Section I. -- Program Overview

1.1 High Risk Wildland Urban Interface Areas
The Texas Forest Service (TFS) has identified wildland urban interface counties impacted by hurricane damage that are at high risk for a wildfire event. Communities with high wildfire risks, that are highly motivated, may be considered for Community Hurricane Fuels Reduction (CHFR) grants. TFS will choose communities where the most hazard reduction and public outreach is likely to occur by partners and stakeholders. TFS will provide CHFR grant opportunities to high-risk areas to use as seed funding for fuels mitigation and long-term education projects.

Targeted communities are those that have high levels of vegetative fuel loading in their immediate area. Dense timber and thick brush have become hazardous to lives and property in these communities.

Community Wildfire Protection Plan Updates (CWPP) - A completed CWPP is required before fuel reduction activities can be funded through this program. CWPP’s are community-based fire planning efforts that have been collaboratively developed and identify prioritized areas for hazardous fuel reduction treatments. Please refer to the County Wildfire Protection Grant application for assistance in developing a CWPP.

1.2 Purpose and Administration
TFS, in cooperation with federal partners, has established the CHFR Grant Program which is intended to achieve the following objectives.

- Develop and implement projects that result in the reduction of hazardous fuels
- Develop model programs of educational materials pertaining to the WUI and wildfire safety issues including project signage

This grant program is funded by the United States Department of Agriculture and is administered by the TFS, an agency of the state of Texas and a member of The Texas A&M University System, headquartered in College Station, Texas.

Section II. -- Program Eligibility

2.1 Eligible Community Organizations
Eligible applicants may include any local government, non-profit 501(c)(3) organizations, and other tax-exempt organizations or groups. Applicants must have a Federal Employer Identification Number (EIN).

2.2 Eligible Projects
Major project areas eligible for cost-sharing grants include:
- A. The reduction of fuel in and around the community
- B. The removal of brush and vegetative debris from areas in the community
C. The creation of shaded fuel breaks in and around the community
D. Wildland Fire Education, Prevention, & Outreach Activities – Homeowners and communities have a responsibility to create “fire safe” conditions in and around structures that will limit the transmission of fire from wildlands to property and property to wildlands. Grants for wildland fire education, prevention, and outreach activities should support implementation of an applicable CWPP through the development of educational products, community outreach events, data collection, home evaluations, media and public information events, and training residents. Topics for these activities may included, but are not limited to, structural ignitability, Firewise, defensible space, fire ecology, restoring fire to the environment, homeowner responsibility, etc. Maximum funding for education, prevention and outreach activities per county is $5000.00.

2.3 Desired Results
Fuel reduction projects are intended to reduce the fuel (fire hazard) around critical infrastructure targets identified in a Texas Forest Service approved CWPP. Methods of fuel reduction may include the following:

1. Mechanical mulching – Mechanically mulch all pine, hardwood and brush stems equal to or less than 5 inches in diameter (measured at ground level – Owner may have exceptions where leaving some trees for landscaping), with mulching equipment having planar teeth, spiral pattern, controlled bite cutter head technology. Stumps / stubble should be no higher than 3 inches. All wildland fuel within the target area should be treated. Will make a good faith effort to maintain the work applied in the future. Herbicide use recommended after practice treatment to eliminate sprouting.

2. Heavy bush hogging – Bush hog, with a rotary mower or cutter all grass, weeds and light brush. Stubble / stumps should be no higher than 6 inches. Will make a good faith effort to maintain the work applied in the future. Herbicide use recommended after practice treatment to eliminate sprouting.

3. Permanent fire-breaks - A permanent firebreak is a break in combustible fuels which serves as a barrier to fire spread and provides access to a property for fire suppression equipment. The Firebreak specifications are contained in the NRCS Field Office Technical Guide for practice code 383- “Fuel Break”. Will make a good faith effort to maintain the work applied in the future.

4. Use of Herbicides - Herbicides can be either restricted or non-restricted use products. They should be listed for the control of the target species on the site. Any ground or aerial application technique is acceptable. All wildland fuel within the target area should be treated. Will make a good faith effort to maintain the work applied in the future.
Section III. -- Administrative Requirements

3.1 Authority
All grantees must provide an official resolution, passed by the organization’s governing body, which sanctions the project, commits the organization to the project, and designates an individual who will execute the agreements.

Note: Authorizing resolutions do not need to be submitted until project funding is approved, but they must be on file before grant payments will be made.

3.2 Cost Period
The grant cost period will begin upon effective date grant agreement and end on the termination date specified in the grant agreement. Grant payments will be made upon receipt and approval of required documentation and upon passing TFS review (see Section V -- Project Inspection & Reporting).

3.3 Grant Requirements
The maximum grant to complete a mitigation project is $5,000.00. Texas Forest Service reserves the right to amended project funding limits.

3.4 Grant Expenditures
Grant funds may be used to contract with a qualified tree removal, pruning professional or graphic designers to purchase materials or rent equipment as part of an education or community mitigation program.

All purchases of materials involving grant funds must conform to federal procurement procedures (generally, this means using a competitive bid process), and minority-owned, women-owned, and other historically underutilized businesses should be encouraged to bid on these jobs. Contracted services must be awarded based on competitive proposals.

It is the responsibility of the grantee to ensure it complies with applicable local, state, and federal laws. Applicants who receive more than $500,000 annually from federal sources will be required to submit a copy of their OMB a-131 audit to TFS.

3.5 Prior Approval
The costs eligible for reimbursement under the grant may not begin to accrue before the effective date of the grant agreement.

3.6 Record Keeping
Grantees must maintain project records in accordance with all applicable federal regulations. This includes the following: (1) records shall comply with generally accepted accounting principles; (2) records will document allowable costs and will be supported by source documentation such as cancelled checks, paid invoices, time and attendance records, and signed contracts; and (3) records will be maintained for three years following payment.
Section IV. -- Procedures for Awarding Grants

4.1 Allocation of Funds
Grant funds will be awarded using a competitive matrix, based on presence of an approved CWPP, Hurricane Ike severity, and “Communities at Risk” as determined by the Southern Fire Risk Assessment System.

4.2 Funding Evaluation Criteria

Type of Project:
- Implementation of fuel reduction/mitigation plans and projects, identified in a Community Wildfire Protection Plan (CWPP).

Locations or People Impacted:
- How many households within the community will be made safer as a result of this project?

4.3 CHFR Review Team
A grant application Review Team will consist of TFS members of the Mitigation and Prevention Department.

4.4 Execution of Agreements and Documents
Grantees will enter into a contract, called the Grant Agreement, with TFS. The Grant Agreement will stipulate what is to be accomplished with the grant, the payment terms for the grant, the methods used to determine compliance, and any penalties or actions which TFS will take in the event of noncompliance. The Grant Agreement will also release TFS from any liability associated with contractors, volunteers or city employees working on this project.

Along with the Grant Agreement, each Grantee must sign certain “Assurances and Certifications,” which describe the federal laws with which it must comply. It will be the responsibility of the applicant to ensure that all documents are fully executed within a period of 30 days after receiving the Grant Agreement packet. Failure to comply with this schedule may result in the grant offer being withdrawn.

4.5 Timetable
All applications for assistance under this program must be received at the Texas Forest Service, Conroe office. Grantees will be notified of funding approval within 30 days and must return the signed Grant Agreement packets within 30 days of receipt. All funding of grants is contingent upon receipt of federal funding by TFS.
Section V. -- Project Inspection, Reporting, & Payment

5.1 Review of Projects
TFS reserves the right to inspect projects at any time. All educational materials developed (signage or written) must be reviewed by TFS Mitigation and Prevention representative prior to final printing to insure that TFS standards are met. Project work not in compliance must be corrected before the work will be approved and grant payments will be made.

5.2 Project Completion Report
Within 30 days of project completion, the Grantee must send the CHFR Grants Program coordinator an accounting of the project that includes:

- A final report detailing the accomplishments of the project and any publicity generated. Three copies of any materials produced through the grant must be included as part of the report. Photos of signage will be accepted. Before and after photos of the project areas are mandatory.

- Supporting documentation. For all grant related purchases copies of invoices and cancelled checks or some other proof-of-purchase must be provided.

5.3 Payments to Grant Recipients
No payments will be made until all proper paperwork has been received and approved by the CHFR Grants Program coordinator.

Payments will be made as reimbursement for approved project expenditures. The CHFR Grants Program coordinator will review all reports.

- Reimbursement is defined as an after-the-fact grant payment, not to exceed the amount originally approved.

Section VI. -- Application Instructions

6.1 Application Period
The closing date for grant applications is when all monies have been awarded. All projects will have the same reporting requirements. Applications should be mailed to Texas Forest Service, 1328 FM 1488, Conroe, TX 77384, Attn: Ike Grant Committee
## Texas Forest Service
### Application for
#### Hurricane Ike Community Hurricane Fuels Reduction Grant

<table>
<thead>
<tr>
<th>I</th>
<th>Applicant Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requested Grant Amount</td>
<td>Grant Limit of $5,000.00</td>
</tr>
<tr>
<td>List organization’s Tax exempt EIN-ID number.</td>
<td>Name</td>
</tr>
<tr>
<td></td>
<td>Address</td>
</tr>
<tr>
<td></td>
<td>Phone</td>
</tr>
<tr>
<td></td>
<td>E-Mail</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II</th>
<th>Interface Community</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Description</td>
<td></td>
</tr>
</tbody>
</table>

<p>| Hazard Description |</p>
<table>
<thead>
<tr>
<th>III</th>
<th>Project Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Project Type</td>
</tr>
<tr>
<td></td>
<td>Project Description and Objectives.</td>
</tr>
<tr>
<td></td>
<td>How will this project affect people? –(Value Added) i.e. landscape, community safety, behavioral changes, etc.</td>
</tr>
<tr>
<td></td>
<td>How many people and homes will this project effect? Describe.</td>
</tr>
<tr>
<td></td>
<td>Project Design</td>
</tr>
<tr>
<td></td>
<td>Give a detailed description of the project steps and activities to achieve objectives.</td>
</tr>
</tbody>
</table>
### Time line of major milestones & accomplishments.

#### Why were these activities chosen?

#### Name all private, local, state and federal organizations involved in this project.

### Project Evaluation. (Criteria for evaluating performance through measurable outcomes)
**Portability:** Describe how this project can be a template to be applied successfully in other areas. (Internal and Externally)

---

**Community Wildfire Protection Plan (CWPP)** funding requests must be identified as a priority in a local Community Wildfire Protection Plan (CWPP).

Name of Plan:

Date of Plan Approval:

Contact Person/Phone:

Please include a copy of Plan with application. Plan can be in electronic version.

---

Name, title, date and signature of authorized representative.

<table>
<thead>
<tr>
<th>Name:</th>
<th>____________________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title:</td>
<td>____________________________</td>
</tr>
<tr>
<td>Signature:</td>
<td>____________________________</td>
</tr>
<tr>
<td>Date:</td>
<td>____________________________</td>
</tr>
</tbody>
</table>
This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), 7 CFR Part 3017, Subpart F, Section 3017.600, Purpose. The January 31, 1989, regulations were amended and published as Part II of the MAY 25, 1990, Federal Register (pages 21681-21691). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the grant.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

Alternative I

A. The grantee certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an ongoing drug-free awareness program to inform employees about --

1. The dangers of drug abuse in the workplace;
2. The grantee's policy of maintaining a drug-free workplace;
3. Any available drug counseling, rehabilitation, and employee assistance programs; and
4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a):

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will --

1. Abide by the terms of the statement; and
2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notify the agency in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position, title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
3. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).
B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, State, zip code)

Check    if there are workplaces on file that are not identified here.

Organization Name          Award Number or Project Name

Name and Title of Authorized Representative

Signature    Date

Instructions for Certification

1. By signing and submitting this form, the grantee is providing the certification set out on pages 1 and 2.

2. The certification set out on pages 1 and 2 is a material representation of fact upon which reliance is placed when the agency awards the grant. If it is later determined that the grantee knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, the agency, in addition to any other remedies available to the Federal Government, may take action authorized under the Drug-Free Workplace Act.

3. Workplaces under grants, for grantees other than individuals, need not be identified on the certification. If known, they may be identified in the grant application. If the grantee does not identify the workplaces at the time of application, or upon award, if there is no application, the grantee must keep the identity of the workplace(s) on file in its office and make the information available for Federal inspection. Failure to identify all known workplaces constitutes a violation of the grantee's drug-free workplace requirements.

4. Workplace identifications must include the actual address of buildings (or parts of buildings) or other sites where work under the grant takes place. Categorical descriptions may be used (e.g., all vehicles of a mass transit authority or State highway department while in operation, State employees in each local unemployment office, performers in concert halls or radio studios).

5. If the workplace identified to the agency changes during the performance of the grant, the grantee shall inform the agency of the change(s), if it previously identified the workplaces in question (see paragraph three).

6. Definitions of terms in the Nonprocurement Suspension and Debarment common rule and Drug-Free Workplace common rule apply to this certification. Grantees' attention is called, in particular, to the following definitions from these rules:

   "Controlled substance" means a controlled substance in Schedules I through V of the Controlled Substances Act (21 U.S.C. 812) and as further defined by regulation (21 CFR 1308.11 through 1308.15);

   "Conviction" means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes;

   "Criminal drug statute" means a Federal or non-Federal criminal statute involving the manufacture, distribution, dispensing, use, or possession of any controlled substance;

   "Employee" means the employee of a grantee directly engaged in the performance of work under a grant, including: (i) all "direct charge" employees; (ii) all "indirect charge" employees unless their impact or involvement is insignificant to the performance of the grant; and, (iii) temporary personnel and consultants who are directly engaged in the performance of work under the grant and who are on the grantee's payroll. This definition does not include workers not on the payroll of the grantee (e.g., volunteers, even if sued to meet a matching requirement; consultants or independent contractors not on the grantee's payroll; or employees of subrecipients or subcontractors in covered workplaces).

2-2 Form AD-1049 (REV 5/90)
As the duly authorized representative of the applicant I certify that the applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management, and completion of the project described in this application.

2. Will give the awarding agency, the Comptroller General of the United States, and if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. 4728 - 4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).

6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681 et seq.), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. 6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. 290 dd and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. 3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

7. Will comply, or has already complied, with the requirements of Titles II and III of the uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.

8. Will comply, as applicable, with the provisions of the Hatch Act (5 U.S.C. 1501 -1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.

11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. § 1451 et seq.); (f) conformity of Federal actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. § 7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended, (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended, (P.L. 93-205).


14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. § 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. § 4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations.

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations and policies governing this program.
U.S. DEPARTMENT OF AGRICULTURE

Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989 Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) have not within a three-year period preceding this proposal been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Organization Name                                                                            PR/Award Number or Project Name

Name(s) and Title(s) of Authorized Representative(s)

Signature(s)                      Date

Form AD-1047 (1/92)
Instructions for Certification

1. By signing and submitting this form, the prospective primary participant is providing the certification set out on the reverse side in accordance with these instructions.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out on this form. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to the department or agency to whom this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.

6. The prospective primary participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.

7. The prospective primary participant further agrees by submitting this form that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
CERTIFICATION FOR CONTRACTS, GRANTS, LOANS
AND
COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, “Disclosure Form to Report Lobbying”, in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, sub-grants and contracts under grants, loans and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31 U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

______________________________    _______________________
Signature                          Date

________________________________________________________
Name and Title
Form W-9
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

<table>
<thead>
<tr>
<th>Purpose of Form</th>
<th>General Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>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 paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.</strong></td>
<td><strong>Section references are to the Internal Revenue Code unless otherwise noted.</strong></td>
</tr>
</tbody>
</table>

**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.

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.

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**

<table>
<thead>
<tr>
<th>Signature of U.S. person</th>
<th>Date</th>
</tr>
</thead>
</table>

**Sign Here**

[Signature of U.S. person]

[Date]
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 allow the provisions of the treaty to reduce or eliminate U.S. tax on 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 is subject to backup withholding.

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.

**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.

**Exempt Payee**

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status (individual/sole proprietor, corporation, etc.).
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.

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

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

What Name and Number To Give the Requester

For this type of account: Give name and SSN of:

1. Individual
   - The individual
   - The actual owner of the account or, if combined funds, the first individual on the account
2. Two or more individuals (joint account)
   - The owner
   - The actual owner
3. Custodian account of a minor
   - The minor
   - The grantor-trustee
   - The owner
4. a. The usual revocable savings trust (grantor is also trustee)
   - The owner
   - The grantor-trustee
   - The actual owner
b. So-called trust account that is not a legal or valid trust under state law
   - The owner
5. Sole proprietorship or disregarded entity owned by an individual
   - The owner

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
   - The corporation
   - The organization
8. Corporate or LLC electing corporate status on Form 8832
   - The partnership
   - The broker or nominee
9. Association, club, religious, charitable, educational, or other tax-exempt organization
   - The public entity
10. Partnership or multi-member LLC
11. A broker or registered 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

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.

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.