

THE PENSACOLA JAIL FIRE SETTLEMENT
ATTN: ED GENTLE, CLAIMS ADMINISTRATOR
SUITE 100
501 RIVERCHASE PARKWAY EAST
BIRMINGHAM, ALABAMA 35244
1-205-716-3000
Pensacolasettlement@gtandslaw.com

October 15, 2020

MEMORANDUM

VIA EMAIL
CONFIDENTIAL

TO: Adrian R. Bridges, Esq., Plaintiff's Counsel
Casey L. Lott, Esq., Plaintiff's Counsel
Christopher P. Janes, Esq., Plaintiff's Counsel
Eric D. Stevenson, Esq., Plaintiff's Counsel
J. Christopher Klotz, Esq., Plaintiff's Counsel
Scott C. Barnes, Esq., Plaintiff's Attorney
James Biggart, Esq., Plaintiffs' Attorney
Vanessa Brice, Esq., Plaintiffs' Attorney
Robert Scott Cox, Esq., Plaintiffs' Attorney
Kim Evers, Esq., Plaintiff's Attorney
Jake Evers, Esq., Plaintiff's Attorney
Jon Gann, Esq., Plaintiffs' Attorney
Rachael Raymon Gilmer, Esq., Plaintiff's Attorney
Kevin Hausfeld, Esq., Plaintiffs' Attorney
Talley Kaleko, Esq., Plaintiff's Attorney
Camille Martin, Esq., Plaintiffs' Attorney
Gerald McKenzie, Esq., Plaintiffs' Attorney
Jonothan Rotstein, Esq., Plaintiffs' Attorney
Scott Stone, Esq., Plaintiffs' Attorney
Keith Weidner, Esq., Plaintiffs' Attorney
Joseph Zarzaur, Esq., Plaintiffs' Attorney

FROM: Edgar C. Gentle, III, Esq.

RE: Pensacola Jail Explosion Settlement -Update; Our File No. 6338-1 {NNNN}

Dear Plaintiffs' Counsel and Robert:

The purpose of this memorandum is to provide you with an update on the payment of claims.

1. Claims Payment Timing.

We anticipate beginning to pay claims in early November 2020, in batches. We understand that this Settlement has been a long time coming, and we are sensitive to the timing issue. In the

meantime, we will be contacting you from time to time to help us facilitate the resolution of your clients' liens. For example, please provide us as soon as possible, evidence of any Claimant settlement recovery advancement loans.

2. Finalization of the amount each Claimant is to receive.

At July 22, 2020, we received funding from all of the Defendants, and it totals slightly more than the \$17.5 million estimated in the Settlement Agreement. As you will recall, the Parties agreed that the opt-out holdback amount shall be \$645,000, less the money that shall be paid to the 3 Opt-Outs who have already come back into the case and are part of the Class, totaling \$42,340.50, resulting in a net opt-out holdback amount of \$602,659.50. Thus, \$602,659.50 has been set aside into the separate opt-out holdback account of the Settlement Fund.

The Claims package provides that if there is not enough money to pay all Claimants the estimated amounts under the Grid, the amounts paid to the Claimants, other than the Gravely Injured Claimants, the First Responder Category and Category One, will be ratably reduced.

This language could reasonably be read to indicate that the opt-out holdback is only to be assessed against the Claimants not in the foregoing three (3) categories.

It follows that the remainder of the opt-out holdback would be ratably repaid only to the Claimant groups against whom it was assessed. As a previously agreed compromise, the approximately \$100,000 surplus in the Settlement that has been held for Claimants who did not file a Claim Form, upon Court approval, shall be enjoyed only by these same Claimants against whom the opt-out holdback was assessed. See previous August 21, 2020 Memorandum, memorializing this agreement among you, in **Attachment A**.

Thus, if we assume that the amount by which the opt-out holdback is reduced to handle the remaining 3 Opt-Outs is equal to or less than the \$100,000 held in surplus for Claimants who did not file Claims, the opt-out holdback assessment against the Claimants who must foot it should eventually be a wash.

Sometime in the future, there may be a dividend for the Settlement participating class members comprised of the remainder of this opt-out hold back (assuming there is a remainder) and monies originally meant for missing Claimants that never filed a claim or otherwise cannot be located.

Based upon this information, we have computed the final amount now due each Claimant based upon monies we have received less the Opt-Out Holdback Amount.

This information is being provided to the Defendants on Monday, October 19, 2020, and will be used for Defendants' Medicare reporting purposes. Shortly thereafter, we will share with you the gross amount (before the payment of liens) that we have computed for your respective clients. Note that, except for the Gravely Injured Claimants, the legal fees will be an add-on based upon a 33%

rate. The Defendants previously raised an issue concerning whether Escambia County monies are capped at a lower fee percentage rate of 25%, but we understand that they plan to waive this argument and will confirm so in a writing shortly.

3. Lien Compilation, Resolution and Payment.

We are updating the data we have received concerning Court costs and incarceration-related expenses, DHR, and restitution. We have also sent deficiency notices to Counsel for Claimants who did not fully complete their lien questionnaires when they signed up for the Settlement. Based upon the completed information, we will update the Claimant lien database. Please be certain that you have supplied our office with your Claimant documents, such as the Benefits Questionnaire and HIPAA's, signed and completed by your Claimant.

We have begun talks with Medicare and Medicaid on resolving their liens for the applicable Claimants. We are also in negotiations with Counsel for the State of Florida with respect to workers comp liens.

Please submit any pre-Settlement funding loan information and chiropractor liens or any other liens that Counsel has agreed to providers that should be paid out of Settlement monies as we have been put on notice by some attorneys of such and have found some letters while reviewing medical records for health insurance companies indicating the same.

You should all be aware that, even if your Claimant did not use health insurance for his or her treatment, that does not resolve the liability of notifying and resolving any liens with the health insurance carrier.

We are working to resolve liens for your clients as soon as possible.

4. Paying Ripe Claims.

As all the liens for a given Claimant are resolved, based upon written evidence, we will place the Claimant in a ripe to pay batch. In this process, for each Claimant, we will compile for review by Defendants the written proof of the proposed lien resolution amount for all liens applicable to the given Claimant. We will give the Defendants 2 weeks to review and approve these materials, with this deadline being flexible.

Absent Defendant objection, such Claimants will then be placed in line for payment.

When making payment to each Claimant, we will provide a written accounting of his or her Settlement amount along with the net Settlement check. This accounting will reflect the Claimant's Category Award as well as the attorney fees, expenses and liens paid on his or her behalf, with all expenses to come from the Claimant's share.

At the time each Claimant is paid, we will pay Plaintiffs' Counsel's legal fees and expenses. In this connection, we will need your Claimant specific expenses at your convenience. We also will

October 15, 2020

Page 4

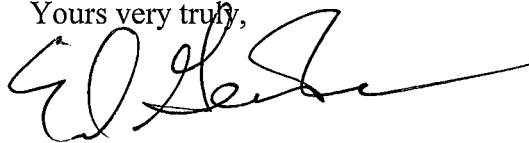
need a W-9 from each Plaintiffs' attorney. Thus, if you have not already done so, **please forward to us your Firm's W-9 at your earliest convenience.** A copy is in **Attachment B** for your convenience.

As you may recall, except for the grave claims, the computation of the amount to be received by each Claimant was net of fees, with a fee percentage of 33.3% being assumed and factored in as each claim is paid. Thus, as each non-Grave Claimant represented by a lawyer is paid, his or her recovery will be "grossed up" to reflect your fee.

Thank you for the pleasure of working with you in this Settlement.

By copy of this Memo to Tom, we are keeping the Defendants informed and we welcome their comments.

Yours very truly,



Edgar C. Gentle, III

ECGIII/jcs
Attachments

cc: (via e-mail)(confidential)(with attachments)
Thomas B. Alleman, Esq., Defense Counsel Liaison
R. Stephen Coonrod, Esq., Counsel for Florida League of Cities and Workers' Comp
Christopher D. White, Esq., Counsel for Florida League of Cities and Workers' Comp
Robert N. Heath, Jr., Esq., Pro Se Plaintiffs' Liaison

Katherine A. Benson, Esq.
J. Christopher Smith, Esq.
Jennifer L. Blankenship, Esq.
Ms. Kathleen Clements

TABLE OF ATTACHMENTS

Attachment

Description

A	August 21, 2020 Memorandum
B	Blank W-9

ATTACHMENT A

August 21, 2020 Memorandum

THE PENSACOLA JAIL FIRE SETTLEMENT
ATTN: ED GENTLE, CLAIMS ADMINISTRATOR
SUITE 100
501 RIVERCHASE PARKWAY EAST
BIRMINGHAM, ALABAMA 35244
1-205-716-3000
Pensacolasettlement@gtandslaw.com

August 21, 2020

MEMORANDUM

VIA EMAIL
CONFIDENTIAL

TO: Thomas B. Alleman, Esq., Defense Counsel Liaison
Adrian R. Bridges, Esq., Plaintiff's Counsel
Casey L. Lott, Esq., Plaintiff's Counsel
Christopher P. Janes, Esq., Plaintiff's Counsel
Eric D. Stevenson, Esq., Plaintiff's Counsel
J. Christopher Klotz, Esq., Plaintiff's Counsel
Scott C. Barnes, Esq., Plaintiff's Attorney
James Biggart, Esq., Plaintiffs' Attorney
Vanessa Brice, Esq., Plaintiffs' Attorney
Robert Scott Cox, Esq., Plaintiffs' Attorney
Kim Evers, Esq., Plaintiff's Attorney
Jake Evers, Esq., Plaintiff's Attorney
Jon Gann, Esq., Plaintiffs' Attorney
Rachael Raymon Gilmer, Esq., Plaintiff's Attorney
Kevin Hausfeld, Esq., Plaintiffs' Attorney
Talley Kaleko, Esq., Plaintiff's Attorney
Camille Martin, Esq., Plaintiffs' Attorney
Gerald McKenzie, Esq., Plaintiffs' Attorney
Jonothan Rotstein, Esq., Plaintiffs' Attorney
Scott Stone, Esq., Plaintiffs' Attorney
Keith Weidner, Esq., Plaintiffs' Attorney
Joseph Zarzaur, Esq., Plaintiffs' Attorney
Robert N. Heath, Jr., Esq., Pro Se Plaintiffs' Liaison

FROM: Edgar C. Gentle, III, Esq.

RE: Pensacola Jail Fire Settlement - Reimbursement of Advance Payments and
Common Benefit Expenses; Our File Nos. 6338-1{NNN}, 6338-1{WWW} and
6338-1{XXX}

Dear Tom and Plaintiff's Counsel and Robert:

I hope you are well.

August 21, 2020
Page 2

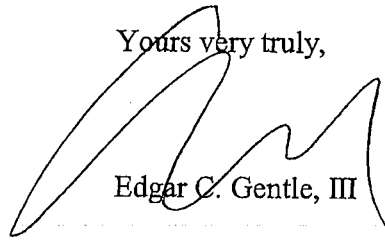
We circulated with you the attached memoranda respecting the reimbursement to some of the Individual Plaintiff's Counsel their advance payments which were made as the progress payments for the Settlement Administrator, in **Attachment A**, as well as the reimbursement of common benefit expenses borne by Rachael Gilmer and Robert Cox, in **Attachment B**.

As the time to object, August 24, 2020, is drawing near, we have drafted for your review the attached Motion and proposed Order, in **Attachment C**, to be filed with the Court.

Please review the attached Motion and proposed Order, and provide your objections or comments to the same by **Noon Central, Wednesday, August 26, 2020**. Absent any objections or comments, we will ask Adrian Bridges to file this on our behalf Wednesday afternoon.

Please let me know if you have any questions.

Yours very truly,



Edgar C. Gentle, III

ECGIII/jcs

Attachments:

- Attachment A - August 10, 2020 Email and Memorandum Regarding Advance Payments from some of the Individual Plaintiff's Counsel
- Attachment B - August 13, 2020 Email Regarding Common Benefit Expense Reimbursement
- Attachment C - Proposed Motion and Proposed Order Regarding the Reimbursement of Advanced Payments and Common Benefit Expenses

cc: (via email)(confidential)(with attachments)
Katherine A. Benson, Esq.
J. Christopher Smith, Esq.
Jennifer L. Blankenship, Esq.

TABLE OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
A	August 10, 2020 Email and Memorandum Regarding Advance Payments from some of the Individual Plaintiff's Counsel
B	August 13, 2020 Email Regarding Common Benefit Expense Reimbursement
C	Proposed Motion and Proposed Order Regarding the Reimbursement of Advanced Payments and Common Benefit Expenses

ATTACHMENT A

**August 10, 2020 Email and Memorandum
Regarding Advance Payments from some of
the Individual Plaintiff's Counsel**

Chris Smith

From: Edgar C. Gentle III
Sent: Monday, August 10, 2020 1:35 PM
To: Thomas Alleman; Eric Stevenson; Chris Klotz; cjanes@michlesbooth.com; Casey Lott; Adrian Bridges; kevers@everslaw.net; Jake Evers; Keith Weidner; joe@zarzaurlaw.com; camille@martinlaw.org; Cheryl Whittaker; gannlaw@bellsouth.net; gemckenzie@yahoo.com; jbiggart@forthepeople.com; kevin@kevininjurylaw.com; liz@whibbsandstone.com; ryan@whibbsandstone.com; Scott Barnes; scott@whibbsandstone.com; jonrot1@yahoo.com; tkaleko@robertcoxlaw.com; Rachael Gilmer; Daniel@zarzaurlaw.com; Austin Ward; vbrice@thefloridafirm.com; wadejack@live.com; Robert Heath; dkemp@michlesbooth.com; Robert Cox
Cc: Kip Harbison; Chris Smith; Terry D. Turner Jr.; Jennifer Blankenship
Subject: Fwd: Pensacola Jail Settlement Update Confidential
Attachments: Alleman - executed Delivery of Releases 8-5-2020.pdf; ATT00001.htm; JCS to ECG 8-10-2020 Holdback Issues and other matters.pdf; ATT00002.htm

Dear All,

Please review the below and attached, and comment.

Thanks Ed

Ed Gentle
Gentle, Turner, Sexton & Harbison, LLC
501 Riverchase Parkway East, Ste. 100
Hoover, AL 35244
(205) 716-3000 phone
(205) 960-2533 cell

Sent from my iPhone

Begin forwarded message:

From: "Edgar C. Gentle III" <egentle@gtandslaw.com>
Date: August 10, 2020 at 1:26:16 PM CDT
Subject: Pensacola Jail Settlement Update Confidential

Dear All,

Please consider this email to be an update and to propose action items and a means to resolve some open items as follows:

1. Releases.

The 471 completed releases have been hand delivered to Tom's office. See attached receipt. Claimants with incomplete releases are encouraged to complete them, as this may be a condition to the Claimant being paid.

2. Opt Out Hold Back.

Based on the materials in attachment 1 to Chris Smith's attached memo, we understand the holdback to be \$602,659.50. Tom, within 14 days please let us know if you disagree. Otherwise, we will assume this figure is correct and sequester this amount in the holdback account pursuant to the Settlement Agreement (SA).

Based on the claims package in attachment 2, and in order to compromise, we propose that the claimants other than first responders, category ones and graves receive the approximate \$100,000 surplus for claimants not filing a claim but also shoulder the holdback. So far, nothing has been requested out of the holdback for the 3 Opt Outs. If \$100,000 or less is expended from the holdback, this should be a wash.

If you disagree please say so within 14 days.

3. Common Benefit Expenses.

Section 3.8 of the SA allows up to \$50,000 in common expenses during the SA Discovery Period. Casey Lott's application for \$41,078.42 of these expenses was already approved by Judge Shackelford. See attachment 3. Absent an objection within 14 days, we will be making this payment to Casey.

As a compromise, we suggest that this amount be shouldered ratably by all Claimants other than First Responders and Category Ones.

Let us know in 14 days if you disagree.

If any Plaintiff Lawyer claims any additional case common benefit expenses for the Discovery Period or any other part of the case, please provide your claim and proof within 14 days. If there are such expenses, based on their size and purpose, we will try to decide how to handle them.

3. Settlement Administrator and Robert Heath Budgets

Their status is summarized in the attached Memo.

We have left \$100,000 of our budget and future charges for resolving certain liens under Sections 13.2 and 13.3 of the SA.

Robert apparently has \$10,448.37 of his budget left.

Unless there is an objection in 14 days, we will ask Judge Shackelford to authorize us to reimburse the Plaintiffs Firms the \$45,000 they advanced us at the beginning of the case.

Please let us know if you have any comments or concerns.

Thanks and be safe,

Ed

Ed Gentle
Gentle, Turner, Sexton & Harbison, LLC
501 Riverchase Parkway East, Ste. 100
Hoover, AL 35244
(205) 716-3000 phone
(205) 960-2533 cell

Sent from my iPhone

Begin forwarded message:

From: Edith Ingram <e Ingram@gtandslaw.com>
Date: August 10, 2020 at 11:03:50 AM CDT
To: "Edgar C. Gentle III" <egentle@gtandslaw.com>
Subject: Signed Receipt of Releases and Memo re Holdback Issues and other matters

See attached.

Edith Ingram
Legal Assistant
Gentle, Turner, Sexton & Harbison, LLC
501 Riverchase Parkway East, Suite 100
Hoover, AL 35244
Phone: (205)716-3000
Fax: (205)716-3010
e Ingram@gtandslaw.com
www.gtandslaw.com

MEMORANDUM

TO: Edgar C. Gentle, III, Esq.

FROM: J. Christopher Smith, Esq.

DATE: August 10, 2020

RE: The Pensacola Jail Fire Settlement (the "Settlement") - Holdback Issues, Class Counsel Common Benefit Expenses and Administrative Expense Status; Our File No. 6338-1 {WWW} and 6338-1 {JJJJ}

Ed:

This memo addresses the following items:

- A. How much is the Opt-Out Holdback, and how do we assess it? How much is the surplus for non-Claim Form filers and how should it be used?**

We have received a total Settlement payment from the Defendants of \$17,503,464.99, which includes the holdback amount for opt-outs, which is to be set aside into a separate account according to Section 9.5(b) of the Settlement Agreement.

According to the Court's Order of November 10, 2018, the Parties agreed that the holdback amount shall be \$645,000, less the money that shall be paid to the 3 Opt-Outs who have already come back into the case and are part of the Class, totaling \$42,340.50, resulting in a net holdback amount of \$602,659.50. See Attachment 1 for Report to the Court and Order. Thus, \$602,659.50 is to be set aside into the separate holdback account of the Settlement Fund.

The Claims package in Attachment 2 seems to provide the roadmap for the assessment of the holdback. It provides that if there is not enough money to pay all Claimants the estimated amounts under the Grid, the amounts paid to the Claimants, other than the Gravely Injured Claimants, the First Responder Category and Category One, will be ratably reduced. Attachment 2, page 24.

This language could reasonably be read to indicate that the holdback is only to be assessed against the Claimants not in the foregoing three (3) categories.

It follows that the remainder of the holdback would be ratably repaid only to the Claimant groups against whom it was assessed. As a compromise, the approximately \$100,000 surplus in the Settlement that has been held for Claimants who did not file a Claim Form, upon Court approval, could be enjoyed only by these same Claimants against whom the holdback was assessed.

Thus, if we assume that the amount by which the holdback is reduced to handle the remaining 3 Opt-Outs is equal to or less than the \$100,000 held in surplus for Claimants who did not file

Claims, the holdback assessment against the Claimants who must foot it should eventually be a wash.

We recommend the above approach with respect to the holdback.

B. What Class Counsel or Common Benefit expenses are there; is there a cap; and who pays them? Should we make a last call to Plaintiffs' Counsel for any remaining such expenses?

After reviewing the file, we find that Casey Lott's Firm sought common benefit expenses in the amount of \$41,078.42, from the Settlement Fund, which the Court approved on April 8, 2019. See Attachment 3. It therefore seems ripe for payment now.

Section 3.8 of the Settlement Agreement provides "Class Counsel shall be reimbursed for reasonable fees, costs, expenses and expert fees paid in carrying out the foregoing discovery during the Discovery Period from the Settlement Fund, of up to \$50,000." [Emphasis added]. We understand that Casey's expenses were for this purpose, and are therefore reimbursable.

As a compromise, we suggest that these amounts be assessed against all Claimants, other than Category One and First Responders.

There may be other common benefit expenses. Thus, it is advisable to ask Plaintiffs' Counsel if there are any additional common benefit expenses. If there are such expenses, based on their size and purpose, we can try to decide how to handle them.

C. What Plaintiff Law Firms and in what amounts made Advances to the Settlement Administrator, and who made advances to Robert Heath and in what amounts? What are the budgets of the Settlement Administrator and Robert Heath, and what is paid from each budget and what is left to pay?

The Settlement Administrator has been paid an advance of \$35,000 from some of the Counsel for Class Members as a progress payment, as shown below, and an additional \$35,000 from Defendants and Insurers in accordance with Section 13 of the Settlement Agreement. The Plaintiff lawyer advances made to our Firm, as evidenced in Attachment 4, are as follows:

<u>Plaintiffs' Law Firm or Attorney</u>	<u>Amount Advanced</u>
Robert Scott Cox	\$ 5,000
Evers Law Group	\$ 1,800
Kevin Hausfeld	\$ 3,200
Langston & Lott	\$ 10,000
Levin Papantonio	\$ 10,000
Michles & Booth	\$ 5,000
Stevenson Klotz	\$ 5,000
Ward & Barnes	\$ 5,000

Total Advanced by Plaintiffs: \$ 45,000*

These Advance Payments were made to our Firm to pay both the Settlement Administrator and Robert Heath.

The Settlement Administrator has, therefore, been paid \$70,000 in the above progress payments (\$35,000 + \$35,000).

Thereafter, pursuant to the court's July 12, 2019 Order, in Attachment 5, the Settlement Administrator was awarded \$100,000.

Pursuant to Section 13.2 of the Settlement Agreement, the Settlement Administrator's total budgets, with the exception to lien resolution fees, shall not exceed \$270,000.** The Settlement Administrator has been awarded or paid a total of \$170,000.

Thus, there remains \$100,000 in the budget to pay the Settlement Administrator.**

According to Section 13.4 of the Settlement Agreement, Robert Heath's compensation shall not exceed \$100,000. According to the Settlement Agreement, Mr. Heath was to receive a progress payment of \$15,000 from some of the Individual Plaintiffs' Counsel, which is to be reimbursed. However, our ledger reflects that he was only paid \$10,000.

Pursuant to the Court's Order of July 12, 2019, Mr. Heath was paid an additional \$79,551.63 by the Defendants and the Insurers. See Attachment 6.

Mr. Heath has therefore been paid a total of \$89,551.63 of his \$100,000 budget. Thus, there seems to remain \$10,448.37 in his budget.

It is my recommendation that we pay the above common benefit expenses of Casey Lott pursuant to the Court's April 8, 2019 Order, and that we ask the Plaintiffs' lawyers if there are any other common benefit expenses. We should ask the Court for authority to reimburse the Plaintiffs' lawyers for their advances for the Settlement Administrator and Robert Heath, and we should

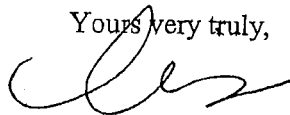
* \$10,000 of this amount was paid to Robert Heath, Esq., as explained herein, so the net to our Firm was \$35,000.

** According to Section 13.3 of the Settlement Agreement, "In addition to the compensation in §13.2, the Settlement Administrator may charge Two Hundred Fifty and 00/100 Dollars (\$250.00) per Settlement Class Member for services in connection with resolution of Liens other than Florida Department of Revenue ("DoR") and restitution Liens for that Settlement Class Member, and the Settlement Administrator may charge a separate fee of Two Hundred Fifty and 00/100 Dollars (\$250.00) per Class Member for resolution of all DoR and restitution liens for that Class Members. Any such sums shall be payable only from the distribution to any Settlement Class Member that receives such services."

welcome any final bill which Mr. Heath wishes to submit, as he closes out his work.

Please let me know if you need any additional information.

Yours very truly,

A handwritten signature in cursive script, appearing to read "JCS", written in black ink.

J. Christopher Smith

JCS/

cc: Terry D. Turner, Jr., Esq.
Katherine A. Benson, Esq.
Jennifer L. Blankenship, Esq.

ATTACHMENT B

**August 13, 2020 Email Regarding Common
Benefit Expense Reimbursement**

Chris Smith

From: Edgar C. Gentle III
Sent: Thursday, August 13, 2020 1:59 PM
To: Rachael Gilmer
Cc: Robert Cox; Edith Ingram; Adrian Bridges; Austin Ward; Cheryl Whittaker; Chris Klotz; Chris Smith; Daniel@zarzaurlaw.com; Eric Stevenson; Jake Evers; Jennifer Blankenship; Keith Weidner; Kip Harbison; Lott, Casey; Robert Heath; Scott Barnes; Terry D. Turner Jr.; camille@martinlaw.org; cjanes@michlesbooth.com; dkemp@michlesbooth.com; gannlaw@bellsouth.net; gemckenzie@yahoo.com; jbiggart@forthepeople.com; joe@zarzaurlaw.com; jonrot1@yahoo.com; kevers@everslaw.net; kevin@kevinjurylaw.com; Liz Plant; Ryan Barnett; scott@whibbsandstone.com; tkaleko@robertcoxlaw.com; vbrice@thefloridafirm.com; wadejack@live.com
Subject: Re: 145625 Hankinson, Christopher (Shannon Hankinson): Pensacola Jail Settlement Update Confidential
Attachments: McSwain first invoice 09.30.14.pdf; ATT00001.htm

After reviewing the \$17,582.41 invoice from McSwain Engineering, Inc. that Rachael provided, I believe it can be fairly called a common benefit expense, to be reimbursed by the QSF and ratably shouldered by all Claimants other than First Responders and Category Ones.

Please let me know by August 24 if anyone disagrees.

Thanks and be safe,

Ed

Ed Gentle
Gentle, Turner, Sexton & Harbison, LLC
501 Riverchase Parkway East, Ste. 100
Hoover, AL 35244
(205) 716-3000 phone
(205) 960-2533 cell

Sent from my iPhone

On Aug 12, 2020, at 12:39 PM, Rachael Gilmer <rgilmer@levinlaw.com> wrote:

Rachael Raymon Gilmer, Attorney
rgilmer@levinlaw.com

From: Edgar C. Gentle III [mailto:egentle@gtrandslaw.com]
Sent: Tuesday, August 11, 2020 12:58 PM
To: Robert Cox; Edith Ingram
Cc: Adrian Bridges; Austin Ward; Cheryl Whittaker; Chris Klotz; Chris Smith; Daniel@zarzaurlaw.com; Eric Stevenson; Jake Evers; Jennifer Blankenship; Keith Weidner; Kip Harbison; Lott, Casey; Rachael Gilmer;

ATTACHMENT C

**Proposed Motion and Proposed Order
Regarding the Reimbursement of Advanced
Payments and Common Benefit Expenses**

**IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT
OF THE STATE OF FLORIDA FOR ESCAMBIA COUNTY**

CLARK ALLEN, ET AL,)	
)	
Plaintiffs,)	
)	
v.)	Case No. 2015-CA-722
)	Division J
A.E. NEW JR, INC.;)	Judge: Jan Shackelford
CALDWELL ASSOCIATES)	
ARCHITECTS, INC.; and)	
ESCAMBIA COUNTY FLORIDA,)	
)	
Defendants)	

AGREED MOTION FOR APPROVAL OF ADVANCE PAYMENT REIMBURSEMENT

Comes now the Settlement Administrator, Edgar C. Gentle, III, in the above-styled matter, respectfully requesting that this Court enter the agreed proposed Order in **Exhibit B**, (i) approving reimbursement of Settlement Administrator and Robert Heath legal fees and expenses advance payments made by some of the Individual Plaintiffs' Counsel in this matter; and (ii) approving the common benefit expenses of Counsel. In support hereof, we would show unto the Court as follows:

The Settlement Administrator has vetted these requests with Counsel for the Parties, and no one objects to these requests.

As an update, the Settlement has now been funded by the Defendants, which occurred at July 14, 2020 through July 20, 2020, and the time to appeals has run. We are, therefore, going forward with the administration of the Settlement.

A. Advance Payments of Settlement Administrator and Robert Heath Legal Fees and Expenses Advance Payments from Some of the Counsel for Class Members

1. The Settlement Administrator was paid an advance of \$35,000 from some of the

Counsel for Class Members as a progress payment from February 2016 through May 2016, as shown below. The Plaintiff lawyer advances made to the Settlement Administrator are as follows:

<u>Plaintiffs' Law Firm or Attorney</u>	<u>Amount Advanced</u>
Robert Scott Cox	\$ 5,000
Evers Law Group	\$ 1,800
Kevin Hausfeld	\$ 3,200
Langston & Lott	\$ 10,000
Levin Papantonio	\$ 10,000
Michles & Booth	\$ 5,000
Stevenson Klotz	\$ 5,000
Ward & Barnes	\$ 5,000
<u>Total Advanced by Plaintiffs:</u>	<u>\$ 45,000*</u>

2. These Advance Payments were made to the Settlement Administrator to pay both the Settlement Administrator and Robert Heath.

3. The Settlement Administrator has been paid \$35,000 and an additional \$35,000 progress payment from the Defendants in 2017.

4. Thereafter, pursuant to the Court's July 12, 2019 Order, the Settlement Administrator was awarded \$100,000.

5. Pursuant to Section 13.2 of the Settlement Agreement, the Settlement Administrator's total budgets, with the exception to lien resolution fees, shall not exceed \$270,000.** Based upon the above, the Settlement Administrator has been awarded or paid a

* \$10,000 of this amount was paid to Robert Heath, Esq., as explained herein, so the net to the Settlement Administrator was \$35,000.

** According to Section 13.3 of the Settlement Agreement, "In addition to the compensation in §13.2, the Settlement Administrator may charge Two Hundred Fifty and 00/100 Dollars (\$250.00) per Settlement Class Member for services in connection with resolution of

total of \$170,000. Thus, there remains \$100,000 in the budget to pay the Settlement Administrator.**

6. The Settlement Administrator has paid Mr. Heath \$10,000 from the above \$45,000 advance.

7. According to Section 13.4 of the Settlement Agreement, Robert Heath's compensation shall not exceed \$100,000.

8. Pursuant to the Court's Order of July 12, 2019, Mr. Heath was paid an additional \$79,551.63 by the Defendants and the Insurers.

9. Mr. Heath has therefore been paid a total of \$89,551.63 of his \$100,000 budget. Thus, there seems to remain \$10,448.37 in his budget.

10. Your Settlement Administrator is of the opinion that these above-described Individual Plaintiffs' Counsel advances are now ripe to be reimbursed to some of the Individual Plaintiffs' Counsel.

B. Reimbursement of Common Benefit Expenses

11. Prior to the Class Action Complaint being filed on July 6, 2017, in the Circuit Court for Escambia County, many of the attorneys involved in this matter participated in mediation efforts to resolve this matter.

12. As part of the mediation efforts, Rachael Gilmer, the Plaintiff's attorney for one of the gravely injured Class Members, and Robert Cox, another Plaintiff's attorney, retained an expert engineering company, McSwain Engineering, Inc., whose research and findings were

Liens other than Florida Department of Revenue ("DoR") and restitution Liens for that Settlement Class Member, and the Settlement Administrator may charge a separate fee of Two Hundred Fifty and 00/100 Dollars (\$250.00) per Class Member for resolution of all DoR and restitution liens for that Class Members. Any such sums shall be payable only from the distribution to any Settlement Class Member that receives such services."

used as talking points during mediation, which was of benefit to the entire Class.

13. The invoice from McSwain Engineering, Inc., is in Exhibit A, and totals \$17,582.41.

14. Section 3.8 of the Settlement Agreement provides, "Class Counsel shall be reimbursed for reasonable fees, costs, expenses and expert fees paid in carrying out the foregoing discovery during the Discovery Period from the Settlement Fund, of up to \$50,000." [Emphasis added]. Casey Lott's Firm sought common benefit expenses in the amount of \$41,078.42, from the Settlement Fund, which the Court approved by its April 8, 2019 Order. While only \$8,921.58 remains in the common benefit expenses budget, the Parties have agreed that the common benefit expenses budget may be exceeded to reimburse Rachael Gilmer and Robert Cox.

15. While Rachael Gilmer and Robert Cox were not appointed as Class Counsel, your Settlement Administrator respectfully presents that the services of McSwain Engineering, Inc. were of vital importance to the Class as a whole, as opposed to their individual clients, and should be deemed common benefit expenses and should be reimbursed to Ms. Gilmer and Mr. Cox as such.

CONCLUSION

WHEREFORE, PREMISES CONSIDERED, your Settlement Administrator respectfully requests this Honorable Court to enter an Order as follows:

1. Authorizing the Settlement Administrator to reimburse some of the Individual Plaintiffs' Counsel for the advance payments described herein, totaling \$45,000, from the Settlement Fund; and

2. Authorizing the Settlement Administrator to reimburse Rachael Gilmer and

Robert Cox for the common benefit expenses in the total amount of \$17,582.41, from the Settlement Fund.

Respectfully submitted this 26th day of August, 2020.

Edgar C. Gentle, III
Settlement Administrator

Gentle, Turner, Sexton & Harbison, LLC
501 Riverchase Parkway East, Suite 100
Hoover, Alabama 35244
Telephone: (205) 716-3000
Facsimile: (205) 716-3010
Email: egentle@gtandslaw.com

CERTIFICATE OF SERVICE

I, hereby certify that on this 26th day of August, 2020, I served a copy of the above and foregoing Motion upon all Counsel of Record and all *pro se* Claimants described hereinabove.

Edgar C. Gentle, III

TABLE OF EXHIBITS

<u>Exhibit</u>	<u>Description</u>
A	Invoice from McSwain Engineering, Inc.
B	Agreed Proposed Order

EXHIBIT A

**INVOICE FROM MCSWAIN
ENGINEERING, INC.**

MCSWAIN ENGINEERING, INC.
P.O. BOX 10888
PENSACOLA, FLORIDA
32524-0888
(850) 484-0506

Invoice submitted to:
Ms. Rachael Gilmer
Levin, Papantonio, Thomas, Mitchell,
Rafferty & Proctoer, P.A.
316 S. Baylen Street, Suite 600
Pensacola, FL 32502

September 30, 2014

In Reference To: M1234 / ESCAMBIA COUNTY JAIL EXPLOSION /
SM

Invoice # 11705

Professional Services

			<u>Hours</u>	<u>Amount</u>
8/27/2014	MH	CONSULTING ENGINEERING SERVICES: CASE DISCUSSION WITH CLIENT	0.70	175.00
	BC	CONSULTING ENGINEERING SERVICES: PHONECON CONCERNING CASE AND CASE DISCUSSION	0.70	140.00
	EV	CONSULTING ENGINEERING SERVICES: PHONECON CONCERNING CASE	0.80	160.00
8/28/2014	SM	CONSULTING ENGINEERING SERVICES: PHONECON CONCERNING CASE, RESEARCH AND REVIEW DOCUMENTS	1.70	425.00
	EV	CONSULTING ENGINEERING SERVICES: PHONECON CONCERNING CASE	1.00	200.00
8/29/2014	MH	CONSULTING ENGINEERING SERVICES: CASE DISCUSSION	0.30	75.00
	SM	CONSULTING ENGINEERING SERVICES: PHONECON CONCERNING CASE, RESEARCH AND REVIEW DOCUMENTS	1.80	450.00

Ms. Rachael Gilmer
M1234 / ESCAMBIA COUNTY
JAIL EXPLOSION / SM
9/30/2014

Page 2

		<u>Hours</u>	<u>Amount</u>
9/2/2014	SM	CONSULTING ENGINEERING SERVICES: RESEARCH AND REVIEW DOCUMENTS	0.90 225.00
9/4/2014	SM	CONSULTING ENGINEERING SERVICES: CASE DISCUSSION WITH CLIENT, RESEARCH AND REVIEW DOCUMENTS	2.60 650.00
	RC	CASE MANAGER SERVICES: CASE SCHEDULING AND DOCUMENT PREPARATION	0.60 57.00
	LR	ADMINISTRATIVE SERVICES: DOCUMENT PREPARATION AND PHOTOCOPYING	1.40 63.00
	LE	DOCUMENT COORDINATOR SERVICES: LISTING AND PREPARATION OF DOCUMENTS RECEIVED, DOCUMENT PREPARATION AND PHOTOCOPYING	1.00 85.00
	KJ	DOCUMENT TECHNICIAN SERVICES: PREPARATION OF CASE FILE	0.40 34.00
9/5/2014	SM	CONSULTING ENGINEERING SERVICES: CASE DISCUSSION WITH CLIENT AND PREPARE FOR INSPECTION	1.50 375.00
9/8/2014	SM	CONSULTING ENGINEERING SERVICES: PREPARE FOR INSPECTION, FIELD INSPECTION AT EXPLOSION SITE, DIGITAL PHOTODOCUMENTATION, DP 0001-0755 AND VIDEOGRAPHIC DOCUMENTATION, DV 01	4.30 1,075.00
	EV	CONSULTING ENGINEERING SERVICES: FIELD INSPECTION OF EXPLOSION SITE	4.00 800.00

Ms. Rachael Gilmer
M1234 / ESCAMBIA COUNTY
JAIL EXPLOSION / SM
9/30/2014

Page 3

		<u>Hours</u>	<u>Amount</u>
9/9/2014	SM	CONSULTING ENGINEERING SERVICES: REVIEW PHOTOS, RESEARCH AND REVIEW DOCUMENTS	3.40 850.00
9/10/2014	SK	ENGINEERING TECHNICIAN SERVICES: PHOTO PREPARATION	4.30 365.50
	SM	ENGINEERING TECHNICIAN SERVICES: PHOTO PREPARATION	0.40 34.00
9/12/2014	SM	CONSULTING ENGINEERING SERVICES: CASE DISCUSSION, RESEARCH AND REVIEW DOCUMENTS	3.60 900.00
	SM	ENGINEERING TECHNICIAN SERVICES: PHOTO PREPARATION	0.40 34.00
	KJ	DOCUMENT TECHNICIAN SERVICES: LISTING AND PREPARATION OF DOCUMENTS RECEIVED AND PREPARATION OF CASE FILE	3.20 272.00
9/15/2014	SM	ENGINEERING TECHNICIAN SERVICES: PHOTO PREPARATION	0.70 59.50
	RC	CASE MANAGER SERVICES: CASE SCHEDULING AND PREPARATION OF CASE FILE	0.40 38.00
	LE	DOCUMENT COORDINATOR SERVICES: PREPARE DOCUMENTS RECEIVED	0.50 42.50
	KJ	DOCUMENT TECHNICIAN SERVICES: LISTING AND PREPARATION OF DOCUMENTS RECEIVED	0.30 25.50
	DS	ADMINISTRATIVE SERVICES: DOCUMENT PREPARATION AND PHOTOCOPYING	0.60 27.00

Ms. Rachael Gilmer
M1234 / ESCAMBIA COUNTY
JAIL EXPLOSION / SM
9/30/2014

Page 4

		<u>Hours</u>	<u>Amount</u>
9/16/2014	LE DOCUMENT COORDINATOR SERVICES: PREPARE DOCUMENTS RECEIVED	7.00	595.00
9/21/2014	SM CONSULTING ENGINEERING SERVICES: PREPARE FOR FIELD INSPECTION	0.50	125.00
9/22/2014	SM CONSULTING ENGINEERING SERVICES: PREPARE FOR INSPECTION, FIELD INSPECTION, DIGITAL PHOTODOCUMENTATION, DP 0756-1436 AND REVIEW PHOTOS	8.00	2,000.00
9/23/2014	SM CONSULTING ENGINEERING SERVICES: REVIEW DOCUMENTS	2.10	525.00
	SK ENGINEERING TECHNICIAN SERVICES: PHOTO PREPARATION	1.60	136.00
9/24/2014	SK ENGINEERING TECHNICIAN SERVICES: PHOTO PREPARATION	1.50	127.50
	SM ENGINEERING TECHNICIAN SERVICES: PHOTO PREPARATION	1.10	93.50
9/25/2014	RC CASE MANAGER SERVICES: PREPARE CASE CHRONOLOGY, PREPARATION OF CASE FILE AND DOCUMENT PREPARATION	0.60	57.00
9/26/2014	SM CONSULTING ENGINEERING SERVICES: RESEARCH AND REVIEW DOCUMENTS	0.50	125.00
	LR ADMINISTRATIVE SERVICES: PREPARE PACKAGE TO SHIP	0.40	18.00
For professional services rendered		64.80	\$11,439.00

Ms. Rachael Gilmer
M1234 / ESCAMBIA COUNTY
JAIL EXPLOSION / SM
9/30/2014

Page 5

Additional Charges :

	<u>Amount</u>
8/27/2014 CASE INITIATION	250.00
9/8/2014 DIGITAL IMAGING EXPENSE, DP 0001-0755	3,020.00
VIDEO DOCUMENTATION FEES, DV 01	85.00
9/12/2014 COLOR LASER COPIES	47.00
9/22/2014 DIGITAL IMAGING EXPENSE, DP 0756-1436	2,724.00
9/26/2014 FEDERAL EXPRESS CHARGES - GILMER	17.41
Total costs	<u>\$6,143.41</u>
Total amount of this bill	<u>\$17,582.41</u>
Balance due	<u><u>\$17,582.41</u></u>

EIN # 59-3036239

TERMS: NET DUE IN 30 DAYS
A FINANCE CHARGE OF 1.5% WILL BE ASSESSED MONTHLY ON ALL OVERDUE AMOUNTS.

EXHIBIT B

AGREED PROPOSED ORDER

**IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT
OF THE STATE OF FLORIDA FOR ESCAMBIA COUNTY**

CLARK ALLEN, ET AL,)
)
 Plaintiffs,)
)
 v.)
)
 A.E. NEW JR, INC.;)
 CALDWELL ASSOCIATES)
 ARCHITECTS, INC,; and)
 ESCAMBIA COUNTY FLORIDA,)
)
 Defendants)

Case No. 2015-CA-722
 Division J
 Judge: Jan Shackelford

**ORDER APPROVING REIMBURSEMENT OF ADVANCED PAYMENTS AND
COMMON BENEFIT EXPENSES**

This cause came on to be heard on the Agreed Motion of the Settlement Administrator, Edgar C. Gentle, III, in the above-styled matter, (i) for an order approving reimbursement of Settlement Administrator and Robert Heath legal fees and expenses advance payments made by some of the Individual Plaintiffs' Counsel in this matter, and (ii) for an order approving reimbursement of common benefit expenses, and the Court, after being fully advised, hereby finds said motion is well taken and should be granted.

At the outset, the Court finds that the Motion of the Settlement Administrator was vetted with Counsel, and the Court finds that no objections were raised.

**A. Advance Payments of Settlement Administrator and Robert Heath Legal Fees
and Expenses Advance Payments from Some of the Counsel for Class Members**

1. The Court finds that the Settlement Administrator was paid an advance of \$35,000 from some of the Counsel for Class Members as a progress payment from February 2016 through May 2016, as shown below. The Plaintiff lawyer advances made to the Settlement Administrator are as follows:

<u>Plaintiffs' Law Firm or Attorney</u>	<u>Amount Advanced</u>
---	------------------------

Robert Scott Cox	\$ 5,000
Evers Law Group	\$ 1,800
Kevin Hausfeld	\$ 3,200
Langston & Lott	\$ 10,000
Levin Papantonio	\$ 10,000
Michles & Booth	\$ 5,000
Stevenson Klotz	\$ 5,000
Ward & Barnes	\$ 5,000
Total Advanced by Plaintiffs:	<u>\$ 45,000</u>

2. The Court finds that these Advance Payments were made to the Settlement Administrator to pay both the Settlement Administrator and Robert Heath.

3. The Court finds that the Settlement Administrator has been paid \$35,000 and an additional \$35,000 progress payment from the Defendants in 2017.

4. The Court finds that, pursuant to the Court's July 12, 2019 Order, the Settlement Administrator was awarded \$100,000.

5. The Court finds that, pursuant to Section 13.2 of the Settlement Agreement, the Settlement Administrator's total budgets, with the exception to lien resolution fees, shall not exceed \$270,000.* Based upon the above, the Settlement Administrator has been awarded or paid a total of \$170,000. Thus, the Court finds that there remains \$100,000 in the budget to pay the Settlement Administrator.*

6. The Court finds the Settlement Administrator has paid Mr. Heath \$10,000 from the above \$45,000 advance.

7. The Court finds that, according to Section 13.4 of the Settlement Agreement,

* According to Section 13.3 of the Settlement Agreement, "In addition to the compensation in §13.2, the Settlement Administrator may charge Two Hundred Fifty and 00/100 Dollars (\$250.00) per Settlement Class Member for services in connection with resolution of Liens other than Florida Department of Revenue ("DoR") and restitution Liens for that Settlement Class Member, and the Settlement Administrator may charge a separate fee of Two Hundred Fifty and 00/100 Dollars (\$250.00) per Class Member for resolution of all DoR and restitution liens for that Class Members. Any such sums shall be payable only from the distribution to any Settlement Class Member that receives such services."

Robert Heath's compensation shall not exceed \$100,000.

8. Pursuant to the Court's Order of July 12, 2019, the Court finds that Mr. Heath was paid an additional \$79,551.63 by the Defendants and the Insurers.

9. The Court finds that Mr. Heath has therefore been paid a total of \$89,551.63 of his \$100,000 budget. Thus, the Court finds that \$10,448.37 remains in Mr. Heath's budget.

B. Reimbursement of Common Benefit Expenses

10. The Court finds that, prior to the Class Action Complaint being filed on July 6, 2017, in the Circuit Court for Escambia County, many of the attorneys involved in this matter participated in mediation efforts to resolve this matter.

11. The Court finds that, as part of the mediation efforts, Rachael Gilmer, the Plaintiff's attorney for one of the gravely injured Class Members, and Robert Cox, another Plaintiff's attorney, retained an expert engineering company, McSwain Engineering, Inc., whose research and findings were used as talking points during mediation which was of benefit to the entire Class.

12. The Court finds the invoice from McSwain Engineering, Inc., totals \$17,582.41, and is fair and reasonable.

13. The Court finds that Section 3.8 of the Settlement Agreement provides, "Class Counsel shall be reimbursed for reasonable fees, costs, expenses and expert fees paid in carrying out the foregoing discovery during the Discovery Period from the Settlement Fund, of up to \$50,000." [Emphasis added]. Casey Lott's Firm sought common benefit expenses in the amount of \$41,078.42, from the Settlement Fund, which the Court approved by its April 8, 2019 Order. While only \$8,921.58 remains in the common benefit expenses budget, the Court finds the Parties have agreed that the common benefit expenses budget may be exceeded to reimburse Rachael Gilmer and Robert Cox.

14. While Rachael Gilmer and Robert Cox were not appointed as Class Counsel, the

Court finds that the services of McSwain Engineering, Inc. were of vital importance to the Class as a whole, as opposed to the individual clients of the attorneys who retained the engineering firm, and are deemed common benefit expenses and may be reimbursed to Ms. Gilmer and Mr. Cox as such. Your Settlement Administrator is of the opinion that these above-described advances are now ripe to be reimbursed to some of the Individual Plaintiffs' Counsel.

CONCLUSION

IT IS, THEREFORE, ORDERED AND ADJUDGED, that the Settlement Administrator is hereby authorized to issue payment to the above-described Individual Plaintiffs' Counsel in the total amount of **\$45,000.00**, from the Settlement Fund. **IT IS, FURTHER, ORDERED AND ADJUDGED**, that the Settlement Administrator is hereby authorized to issue payment to Rachael Gilmer and Robert Cox for the common benefit expenses in the total amount of **\$17,582.41**, from the Settlement Fund.

DONE AND ORDERED this ____ day of _____, 2020.

JUDGE JAN SHACKELFORD

ATTACHMENT B

Blank W-9

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Part I Taxpayer Identification Number (TIN)

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

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* 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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

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

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

*Note: The grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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