

CONCILIATION AGREEMENT

Between

THE U. S. DEPARTMENT OF LABOR
OFFICE OF FEDERAL CONTRACT COMPLIANCE PROGRAMS

and

MCKESSON PROVIDER TECHNOLOGIES
(formerly operating at) 8085 RIVERS AVENUE, SUITE 100
NORTH CHARLESTON, SC 29406

PART I. PRELIMINARY STATEMENT

The Office of Federal Contract Compliance Programs ("OFCCP") commenced a compliance evaluation of McKesson Provider Technologies' ("MPT") establishment located at 8085 Rivers Avenue, Suite 100, North Charleston, South Carolina, on December 2, 2016 and determined that MPT was not in compliance with the Executive Order 11246, as amended ("E.O. 11246"), and its implementing regulations at 41 C.F.R. Chapter 60. OFCCP notified MPT of the alleged initial violations found and the corrective actions requested in a Notice of Violations issued on December 7, 2018. MPT disagreed with OFCCP's allegations and responded to the Notice of Violations on March 1, 2019. In the interest of resolving the violations without engaging in further legal proceedings and in exchange for the good and valuable consideration described in this document, OFCCP and MPT enter into this Conciliation Agreement ("Agreement") and its attachments, and the parties agree to all the terms therein.

PART II. GENERAL TERMS AND CONDITIONS

1. In exchange for MPT's fulfillment of all obligations in Parts III and IV of the Agreement, OFCCP agrees not to institute administrative or judicial enforcement proceedings under E.O. 11246 based on any alleged violations, including those described in more detail in Part III below. However, OFCCP has the right to initiate legal proceedings to enforce this Agreement itself or to correct and obtain relief for the violations described in Part III if MPT violates this Agreement. Nothing in this Agreement precludes OFCCP from initiating enforcement proceedings based on future compliance evaluations or complaint investigations.
2. MPT agrees OFCCP may review MPT's compliance with this Agreement including providing proof of all payments if there is a bona fide dispute as to whether or not a payment was made. However, OFCCP acknowledges that MPT no longer conducts this business effective March 1, 2017 and no longer retains control over the facilities or witnesses.
3. MPT understands that nothing in this Agreement relieves MPT of its obligation to fully comply with the requirements of E.O. 11246, Section 503 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 793 ("Section 503"), the Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, 38 U.S.C. § 4212 ("VEVRAA"), their implementing regulations, and other applicable equal employment laws.
4. MPT promises not to harass, intimidate, threaten, discriminate, or otherwise retaliate against any individual because the individual: benefits from this Agreement, files a complaint or participates

in any investigation or proceeding under E.O. 11246, Section 503, and/or VEVRAA, or engages in any activity listed at 41 C.F.R. § 60-1.32(a).

5. The parties understand the terms of this Agreement and enter into it voluntarily.
6. This document and its attachments contain the complete and final understanding of the parties with respect to the matters referenced herein. This Agreement contains all terms by which the parties are bound and it supersedes all prior written or oral negotiations and agreements about the matters addressed in this Agreement. There will be no modifications or amendments to this Agreement unless they are in writing, signed by all parties.
7. If one or more provisions of this Agreement are rendered unlawful or unenforceable, the remaining provisions will remain in full force and effect.
8. This Agreement becomes effective on the day it is signed by the Regional Director of the Pacific Region (the "Effective Date").
9. This Agreement will expire sixty (60) days after MPT submits its final report required in Part IV, below, unless OFCCP notifies MPT in writing prior to the expiration date that MPT has not fulfilled all of its obligations under the Agreement, in which case, the Agreement is automatically extended until the date that OFCCP determines MPT has met all of its obligations under the agreement.
10. If OFCCP believes that MPT has violated this Agreement,
 - A. The procedures set forth at 41 C.F.R. § 60-1.34 will govern:
 - 1) OFCCP will send MPT a written notice stating the alleged violations and summarizing any supporting evidence.
 - 2) MPT will have 15 days from receipt of such notice to demonstrate in writing that it has not violated the Conciliation Agreement, unless such a delay would result in irreparable injury to the employment rights of affected employees or applicants.
 - 3) If MPT is unable to demonstrate that it has not violated the Agreement, or if OFCCP alleges irreparable injury, enforcement proceedings may be initiated immediately without issuing a show cause notice or proceeding through any other requirement.
 - 4) OFCCP may seek enforcement of this Agreement itself and is not required to present proof of any underlying violations resolved by this Agreement.
 - B. MPT may be subject to the sanctions set forth in Section 209 of the Executive Order and/or other appropriate relief for violation of this Agreement.
11. This Agreement does not constitute an admission or denial by MPT of any violation of E.O. 11246, Section 503, VEVRAA, or any other laws nor has there been an adjudicated finding that MPT violated or did not violate any laws.

12. All references to "days" in this Agreement are calendar days. If any deadline for an obligation scheduled to be performed under this Agreement falls on a weekend or Federal holiday, that deadline will be extended to the next business day.

PART III. SPECIFIC VIOLATIONS AND REMEDIES

1. COMPENSATION DISCRIMINATION:

- A. **STATEMENT OF VIOLATION:** During the period investigated by OFCCP (January 1, 2015 – January 1, 2017), MPT allegedly discriminated against black employees in the Patient Services job family by paying them less than similarly-situated white employees, in violation of E.O. 11246 § 201(1) and 41 C.F.R. § 60-1.4(a)(1).

Additionally, OFCCP alleges that, as of January 1, 2016, MPT has discriminated against a black employee (employee # (b) (7)(E)) in the (b) (7)(E) position by paying her less than comparable white employees in the (b) (7)(E) position.

- B. **OFCCP'S SPECIFIC ALLEGATIONS:** During the compliance review, OFCCP reviewed employment policies, practices, and records; interviewed human resources, management and non-management employees; analyzed individual employee compensation data and other evidence; and conducted an onsite inspection of the worksite. Based on the information gathered during the compliance review, OFCCP conducted an analysis of MPT's compensation system and activities, and through regression analysis, alleged statistically significant pay disparities, based on race, in the Patient Services job family, after controlling for legitimate explanatory factors.

Additionally, OFCCP analyzed salaries of managers in the Patient Services job family, considering tenure rates and performance evaluations. The alleged difference in salaries between the (b) (7)(E) and her white counterparts are unexplainable after considering legitimate non-discriminatory factors.

C. REMEDY FOR AFFECTED CLASS

- 1) **Notice:** Within 20 days of the Effective Date of this Agreement, MPT must notify all "Affected Class Members," listed in Attachment A of this Agreement. The Notice shall include: Notice to Affected Class (Attachment B, "Notice"), Information Verification Form (Attachment C, "Information Form"), Release of Claims form (Attachment D, "Release"), IRS Form W-9 (Attachment E, "W-9") and a postage paid return envelope. Notice shall be made by mailing a first class, return-receipt requested, certified letter. MPT shall provide OFCCP with verification that it has completed this step, via email, to District Director Marvin Jordan (b) (6), (b) (7)(C)@dol.gov and Compliance Officer (b) (7)(E), (b) (7)(C) (b) (7)(E), (b) (7)(C)@dol.gov no later than 25 days after the effective date of this Agreement.

- i. Each Affected Class Member (or their legal representative in the event that they are deceased) shall be given 33 days from the postmarked date of the Notice to respond by returning the completed Information and Release of Claims forms to MPT. Any response delivered or postmarked by the 33rd day following date of receipt of the Notice shall be considered to have been submitted within the 33-day period.
- ii. MPT will notify OFCCP, via email sent to District Director Marvin Jordan (b) (6), (b) (7)(C) and Compliance Officer (b) (7)(E), (b) (7)(C) (b) (7)(E), (b) (7)(C) @dol.gov on a weekly basis, of all letters returned as undeliverable. In addition, within 10 days after expiration of the response deadline set out in the Information Form (Attachment C), MPT will provide OFCCP with a list of Affected Class Members who have not yet responded to the Notice and/or have not returned a signed Information Form (Attachment C). OFCCP will then attempt to obtain and provide updated addresses to MPT within 15 days of receiving the list from MPT. MPT agrees to mail, first class, return-receipt requested, and certified, a second Notice with Attachments C-E, and postage paid return envelope to all Affected Class Members for whom updated addresses were obtained within 10 days of receiving the updated addresses. MPT shall provide OFCCP with verification that it has completed this step via email to District Director Marvin Jordan (b) (6), (b) (7)(C) @dol.gov and Compliance Officer (b) (7)(E), (b) (7)(C) @dol.gov no later than five days after the second Notices were sent.
- iii. MPT shall compile a list of all Affected Class Members who have submitted the Information Form, Release of Claims Form, and W-9 Form in accordance with the instructions in the Notice and within the time period specified above in response to either the initial mailing of the forms or the second mailing. MPT may choose to include on the list any Affected Class Member who returned completed forms after the time period expired, but it is under no obligation to do so.
- iv. Within 10 days of its receipt of the last completed forms timely submitted after the initial or second mailing, or within 5 days after the expiration of time to respond to the second mailing, whichever is sooner, MPT shall submit to OFCCP, via overnight mail and/or email to District Director Marvin Jordan (b) (6), (b) (7)(C) @dol.gov and Compliance Officer (b) (7)(E), (b) (7)(C) (b) (7)(E), (b) (7)(C) @dol.gov, a list of all Affected Class Members who completed the required forms (Attachments C-E) as well as copies of all the required forms. If applicable, MPT will also identify any Affected Class Members who did not provide completed forms in response to the Notice.
- v. Within 10 days after receiving the information in paragraph iv above, OFCCP will inform MPT of specific payment amounts, and approve a "Final List" of Eligible Class Members, or OFCCP will discuss with MPT any issues necessary to finalize the list, such as the inclusion or exclusion of certain Affected Class

Members. The parties will negotiate in good faith to resolve any dispute about inclusion or exclusion of any Affected Class Member on the Final List. Any Affected Class Members whom the parties agree will be added to the Final List pursuant to this paragraph will be added by OFCCP no later than 15 days after OFCCP's receipt of information in paragraph iv above. The Affected Class Members that both sides agree should be on the Final List are deemed "Eligible Class Members."

- vi. OFCCP and MPT agree that there shall be no further liability for back pay, interest, or any other relief under this Agreement to any Class Member who cannot be located within the timeframes enumerated above or who does not submit completed required forms (Attachments C-E) within the deadlines of this Agreement. Class Members who complete the required forms (Attachments C-E) but return them to MPT after the thirty-three (33) day period has expired shall not be entitled to any portion of the Settlement Fund, unless the parties agree to include their names on the Final List.

- 2) **Creation of Settlement Fund:** MPT agrees to pay two hundred twenty-five thousand dollars (\$225,000.00) in lost wages and interest ("Settlement Fund"), to be distributed to Eligible Class Members in accordance with the procedures outlined below.

Of this total Settlement Fund, MPT agrees to pay two-hundred twenty-two thousand dollars (\$222,000.00) consisting of one hundred ninety-three thousand, seven hundred eighty-five dollars and three cents (\$193,785.03) in lost wages and twenty-eight thousand, two hundred fourteen dollars and ninety-seven cents (\$28,214.97) in interest, to eligible class members in the Patient Services job family.

MPT also agrees to pay three thousand dollars (\$3,000.00) consisting of two thousand, six hundred eighteen dollars and seventy-three cents (\$2,618.73) in lost wages and three hundred eighty-one dollars and twenty-seven cents (\$381.27) in interest, to the black (b) (7)(E), (b) (7)(C) (Employee (b) (7)(E), (b) (7)(C) (b) (7)(E), (b) (7)(C) during the applicable review period.

- 3) **Payment to Eligible Class Members:** Within 15 days of its receipt of the Final List, OFCCP will calculate the total amount owed each Class Member to include back pay, and interest on such back pay, and send such list to MPT. The amounts owed to each Class Member may differ. Included on this list will be each Eligible Class Member's proportion of the Settlement that the Eligible Class Member will receive pursuant to the Agreement. Within 30 days of receiving this list from OFCCP, MPT will initiate payment to the Eligible Class Members according to the following prescriptions:

- i. For payments designated as back pay, MPT will pay the employer's share of social security withholdings and any other required payments to the appropriate government agencies and will mail each Eligible Class Member an IRS Form W-2 at the end of the applicable tax year in which the funds are disbursed. For

payments designated as interest, MPT will not make withholdings, and will use IRS Form 1099 to report payment. IRS forms will be mailed at the end of the applicable tax year in which the funds are disbursed.

- ii. Eligible Class Members shall be paid in the respective amounts denoted in the Final List, subject to all lawful deductions set forth above.
- iii. Eligible Class Members shall be paid via checks sent by certified mail, in the amounts denoted in the Final List, subject to all lawful deductions set forth above.
- iv. Within 10 days of making the payments described in this paragraph, MPT shall provide OFCCP with proof of all payments.
- v. If MPT receives notice that any checks were undeliverable, it shall notify OFCCP within 10 days via email sent to District Director Marvin Jordan (b) (6), (b) (7)(C) @dol.gov and Compliance Office (b) (7)(E), (b) (7)(C) (b) (7)(E), (b) (7)(C) pl.gov). OFCCP will then have 30 calendar days to attempt to locate the specific Eligible Class Member and if OFCCP obtains an alternate address, MPT will mail the check by certified mail within 10 days of receiving an alternate or corrected address.
- vi. Any check sent to an Eligible Class Member which remains uncashed 180 calendar days after either the date on which the check was initially mailed to the Eligible Class Member, or the date on which the check was mailed to the Eligible Class Member for the second time pursuant to the process described above, or which is returned as undeliverable after the process described above has been completed, whichever is later, shall be void.
- vii. Any amount of money remaining in the Settlement Fund, if any, shall be evenly distributed among all Eligible Class Members who cashed their first check. All payments under this section C. 3) vii, if any, will be designated as back pay only. MPT will provide OFCCP with notification and evidence if this should occur. If the remaining amount equates to less than Twenty dollars (\$20.00) per class member, MPT shall use the money to provide Equal Employment Opportunity training at other McKesson locations and must notify OFCCP of the expenditure, training topic(s), agenda, and participants.

2. TECHNICAL VIOLATIONS:

- A. **STATEMENT OF VIOLATION:** During the period investigated by OFCCP (January 1, 2015 – January 1, 2017), MPT allegedly failed to comply with 41 C.F.R. § 60-2.17(b) and (c), which require contractors to perform in-depth analyses of their total employment process to determine whether and where impediments to equal employment opportunity exist, including evaluating the contractor's compensation system to determine whether there are gender-, race-, or ethnicity-based disparities; and to develop and execute action-oriented programs designed to correct any problem areas identified in the analysis.

Additionally, during the same time period, MPT allegedly failed to comply with 41 C.F.R. § 60-2.17(d), which requires contractors to develop and implement an auditing program that periodically measures the effectiveness of its total affirmative action program

- B. OFCCP'S SPECIFIC FINDINGS:** MPT was unable to provide evidence of the company performing the required compensation analyses, or otherwise addressing the compensation disparities between black and white employees, during the applicable review period. The company's "Mid-Year Compensation Review" policy provided in response to OFCCP's Notice of Violations did not include any mention of gender-, race-, or ethnicity-specific analyses.

MPT's internal compensation analyses did not readily enable the company to identify or correct salary disparities based on gender, race, or ethnicity. As such, the internal audit process of company compensation systems which was used during the review period did not adequately measure the effectiveness of MPT's affirmative action program, particularly with regards to employee compensation.

C. NON-MONETARY REMEDIES:

Since MPT no longer employs the Patient Services individuals analyzed or affected by this agreement and has no further responsibility for the North Charleston, South Carolina facility, no non-monetary remedies are required.

PART IV. REPORTS REQUIRED.

1. MPT agrees to submit reports as specified in Part III of this Agreement.
2. Within five days of the date this Agreement becomes effective, OFCCP will provide MPT a chart showing the exact dates each notification or report is due, consistent with the timelines specified in Part III of this agreement.
3. Unless otherwise stated herein, OFCCP will treat the documents and reports described below as confidential. MPT will submit the documents and reports to:

District Director Marvin Jordan (b) (6), (b) (7)(C) @dol.gov) or Compliance Officer (b) (7)(E), (b) (7)(C) (b) (7)(E), (b) (7)(C) @dol.gov)

U.S. Department of Labor – OFCCP
230 North 1st Avenue, Suite 503
Phoenix, AZ 85003

4. MPT agrees to retain all records relevant to the alleged violations cited in Part III above and the reports submitted or created in compliance with this Agreement. These records include underlying data and information such as Human Resources Information Systems (HRIS) and payroll data, job applications and personnel records, and any other records or data used to generate the required reports. MPT will retain the records until this Agreement expires or for the time period consistent with regulatory requirements, whichever is later.

Part V. SIGNATURES.

The person signing this Agreement on behalf of MPT personally warrants that he or she is fully authorized to do so, that MPT has entered into this Agreement voluntarily and with full knowledge of its effect, and that execution of this Agreement is fully binding on MPT.

This Agreement is hereby executed by and between the Office of Federal Contract Compliance Programs and McKesson Provider Technologies, with a prior address of 8085 Rivers Avenue, Suite 100, North Charleston, SC, 29406.

(b) (7)(C), (b) (6)

David J. Comeaux
Chief Counsel
for McKesson Provider Technologies, a
business formerly affiliated with PST
Services, Inc.

Date:

8/28/19

(b) (7)(C), (b) (6)

(b) (7)(E), (b) (7)(C)

Compliance Officer
OFCCP, Phoenix District Office

Date:

8/28/19

(b) (7)(C), (b) (6)

MARVIN R. JORDAN
District Director
OFCCP, Phoenix District Office

Date:

8/28/2019

(b) (7)(C), (b) (6)

JANE SUHR
Regional Director
OFCCP, Pacific Region

Date:

8/28/2019

ATTACHMENT A

AFFECTED CLASS MEMBERS

	EMPLOYEE ID	BACKPAY AMOUNT	INTEREST AMOUNT	COMBINED BP+I	% OF TOTAL AMOUNT
1	(b)	(7)	(C)		
2					
3					
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43					

ATTACHMENT A

AFFECTED CLASS MEMBERS

	EMPLOYEE ID	BACKPAY AMOUNT	INTEREST AMOUNT	COMBINED BP+I	% OF TOTAL AMOUNT
44	(b)	(7)	(C)		
45					
46					
47					
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ATTACHMENT A

AFFECTED CLASS MEMBERS

	EMPLOYEE ID	BACKPAY AMOUNT	INTEREST AMOUNT	COMBINED BP+I	% OF TOTAL AMOUNT
87	(b)	(7)	(C)		
88					
89					
90					
91					
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129					

ATTACHMENT A

AFFECTED CLASS MEMBERS

	EMPLOYEE ID	BACKPAY AMOUNT	INTEREST AMOUNT	COMBINED BP+I	% OF TOTAL AMOUNT
130	(b)	(7)	(C)		
131					
132					
133					
134					
135					
136					
137					
138					
	Grand Total	\$196,403.76	\$28,596.24	\$225,000.00	100.00%

[Insert MPT Letterhead]

NOTICE TO AFFECTED CLASS

Dear [NAME]:

McKesson Provider Technologies (“MPT”) and the Department of Labor’s Office of Federal Contract Compliance Programs (“OFCCP”) have entered into a Conciliation Agreement (“Agreement”) to remedy alleged violations of Executive Order 11246 (“E.O. 11246”) that OFCCP determined during a compliance review of McKesson Provider Technologies, at the 8585 Rivers Drive, North Charleston, South Carolina facility. OFCCP’s analysis showed that since January 1, 2015, MPT has paid Black employees in the Patient Services Job Family less per year than similarly-situated White employees. MPT does not agree with OFCCP’s analysis and has not admitted to any violation of E.O. 11246 and there has not been any adjudicated finding that MPT violated any laws. OFCCP and MPT entered into the Agreement to resolve the matter without resorting to further legal proceedings.

You have been identified as one of the individuals who worked in the Patient Services Job Family during the 2015 – 2017 period. Under the Agreement, you may be eligible to receive a payment representing a pro rata of the settlement fund (less deductions required by law). Under the terms of the Agreement it may take up to six months from the date of this letter before you receive your payment. In order to be eligible for a payment, you must complete, sign, and return **all three** of the enclosed forms: (1) Information Verification Form (Attachment C), Release of Claims under Executive Order 11246 Form (Attachment D), and IRS Form W-9 (Attachment E). These forms should be mailed, as soon as possible, to Andreas Strohschein, Director of HR Operations, at the address below. Your mailing *must* be postmarked or delivered to the address below no later than 33 days after the date this Notice was mailed out (postmarked) for you to be entitled to participate in this settlement:

Andreas Strohschein
Director of HR Operations
1 Post Street
San Francisco, CA 94104

You may use the enclosed postage-paid return envelope to return **all three documents:** (1) the completed and signed Information Verification Form (Attachment C), (2) the completed and signed Release of Claims under Executive Order 11246 Form (Attachment D), and (3) the completed and signed IRS Form W-9 (Attachment E).¹ If you have any questions you may call (b) (7)(C) at MPT at (281) 863-(b) (7)(C), or the Phoenix District Office of OFCCP at (602) 514-4660. Your call will be returned as soon as possible.

IF YOU FAIL TO COMPLETE AND RETURN THE ENCLOSED DOCUMENT(S) WITHIN 33 DAYS OF THE DATE THE ENVELOPE CONTAINING THIS NOTICE WAS POSTMARKED, YOU WILL NOT BE ELIGIBLE TO RECEIVE A PAYMENT.

Sincerely,
Andreas Strohschein

Enclosures: Information Verification Form

 Release of Claims Under Executive Order 11246

 Blank IRS Form W-9

¹ Instructions for completing IRS Form W-9 are online at: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>.

INFORMATION VERIFICATION FORM

You must complete this form in order to be eligible for the monetary payment under the terms of the Conciliation Agreement (“Agreement”) between MCK Provider Technologies (“MPT”) and the Department of Labor’s Office of Federal Contract Compliance Programs. Please print legibly, except for the signature.

Name: _____

Address: _____

Phone: _____ (Home)

_____ (Cell)

_____ (Work)

Your Social Security Number or Tax Identification (EIN) Number (to be used for tax purposes only):

_____ - _____ - _____

For purposes of this settlement, it is necessary to verify your race:

Caucasian African American Hispanic Asian Native American

Two Or More Races / Other (Please specify): _____

Notify MPT at the address below if your address or phone number changes within the next twelve months:

Andreas Strohschein
Director of HR Operations
1 Post Street
San Francisco, CA 94104

IF YOU FAIL TO COMPLETE AND RETURN THE ENCLOSED DOCUMENTS TO THE ADDRESS BELOW WITHIN 33 DAYS OF THE DATE THE ENVELOPE CONTAINING THIS NOTICE WAS POSTMARKED, YOU WILL NOT BE ELIGIBLE TO RECEIVE A PAYMENT.

I, (print name) _____, certify the above is true and correct.

Signature: _____

Date: _____

RELEASE OF CLAIMS UNDER EXECUTIVE ORDER 11246

This Release of Claims under Executive Order 11246 ("Release") is a legal document. The document states that in return for McKesson Provider Technologies ("MPT") paying you money, you agree that you will not file any lawsuit against MPT for allegedly violating Executive Order 11246, Title VII, or state law in its compensation of Black employees in the Patient Services Job Family. It also says that MPT does not admit it violated any laws. This Release says you had sufficient time to look at the document, to talk with others about the document, including an attorney if you choose, and that no one pressured you into signing the document. Finally, it says that if you do not sign and return the document by a certain date, you will not receive any money.

In consideration of the payment of a pro rata share of back pay and interest (less deductions required by law) by MPT to me, which I agree is acceptable, I
_____ agree to the following:

print name

I.

I hereby waive, release and forever discharge MPT, its predecessors, successors, related entities, parents, subsidiaries, affiliates and organizations, and its and their shareholders, directors, officers, employees, agents, successors, and assigns, of and from any and all actions, causes of action, damages, liabilities, and claims arising out of or actionable under Executive Order 11246, as amended, Title VII, or state law which I or my representatives (heirs, executors, administrators, or assigns) have or may have which relate in any way to my employment as a Patient Services job family employee on the basis of my race at any time prior to the date of my signature on this Release.

II.

I understand that MPT denies that it treated me unlawfully or unfairly in any way and that MPT entered into a Conciliation Agreement with the U.S. Department of Labor, Office of Federal Contract Compliance Programs ("OFCCP") and agreed to make the payment described above to resolve alleged disparities in compensation and to resolve the matter without further legal proceedings in the compliance review initiated by OFCCP on December 8, 2016. I further agree that the payment of the aforesaid sum by MPT to me is not to be construed as an admission of any liability by MPT.

III.

I declare that I have read this Release and that I have had a full opportunity to consider and understand its terms and to consult with my advisors and seek legal advice. I further declare that I have decided of my own free will to sign this Release.

IV.

I understand that if I do not sign this Release and return it to MPT WITHIN 33 DAYS OF THE DATE OF THE ENVELOPE CONTAINING THIS RELEASE WAS POSTMARKED, I will not be entitled to receive any payment (less deductions required by law) from MPT.

IN WITNESS WHEREOF, I have signed this document on _____
Date

Signature

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>	
	<p>2 Business name/disregarded entity name, if different from above</p>	
	<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 <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</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>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>	<p>Requester's name and address (optional)</p>
	<p>6 City, state, and ZIP code</p>	
	<p>7 List account number(s) here (optional)</p>	

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								
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Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶
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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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 ⁴

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.