



## 2021 Farmers FRESH Market Policy Handbook

Farmers Fresh Market  
At the  
Kenai Peninsula Food Bank

33955 Community College Drive  
Soldotna, AK 99669

**Contact Market Manager: Stephen Lam**  
**(907) 262-3111 (office)**  
**[stephen@kpfoodbank.org](mailto:stephen@kpfoodbank.org)**

or

**Randi Smith**  
**(907)741-2166**  
**[randi@kpfoodbank.org](mailto:randi@kpfoodbank.org)**

### **THE MOST EFFECTIVE MARKETING IS... PERSON-TO-PERSON!**

- 📌 FRIEND "FARMERS FRESH MARKET" ON FACEBOOK**
- 📌 SHARE WITH ALL YOUR FRIENDS, FAMILY AND CUSTOMERS**
- 📌 EMAIL PHOTOS AND UPDATES TO MARKET MANAGER**
- 📌 TALK IT UP!!**

## ***Statement of Intent***

*The Farmers Fresh Market welcomes all growers of farm, garden, and greenhouse products to participate in a weekly market. The Market's mission is to aid in the development of a sustainable local agricultural community for the benefit of the Central Peninsula region by:*

- *Being an outlet for producers of small quantities of products*
- *Increasing food quality for all members of the community*
- *Raising awareness about nutritious local food*
- *Providing the consumer with a convenient opportunity to purchase excellent garden/farm fresh products*

*The Farmers Fresh Market is a collaborative effort by local growers, Kenai Peninsula Food Bank, Kenai Soil & Water Conservation District and UAF Cooperative Extension.*

## **Policies**

### **1. Alaska Grown/Made in Alaska**

Quality Alaskan grown foods are the main emphasis of the Farmers Fresh Market (FFM). The Market will also be an outlet for other Alaskan harvested/ processed foods and nursery products.

### **2. Vendor Applications/Fees**

All vendors must be members of the FFM. Vendors may not sell unless applications are approved. In lieu of vendor space fee, vendors will donate food or vegetable starts (suggested value: \$10/week, averaged over the course of the season) to the Kenai Peninsula Food Bank.

### **3. Who May Sell**

Resale, solicitations and sales outside of booth space are prohibited at the Market. All items sold at the Market must be directly grown, harvested, or processed with the following exceptions: a vendor may designate a member of his or her household or a paid employee to represent them at the Market; a vendor may sell for one other vendor who is not present, but all vendors must be members. *(Farmers Fresh Market reserves the right to grant variances to these policies to improve the quality of the Market.)*

### **4. Market Location/Hours**

The FFM is an open-air market located at the Kenai Peninsula Food Bank on K-Beach Rd., Soldotna, AK. The Tuesday 3 p.m. - 6 p.m. market is held each week starting June 16, 2020 through the fall. Vendors may not begin selling before the Market opens.

### **5. Space Selection**

The Market has a limited number of spaces. Market manager will assign vendors spaces for the market season.

### **6. Vendor Expectations**

- Attend weekly Markets.
- Stay until the close of the market unless there are extenuating circumstances, please let manager know.
- Inform Market Manager ([randi@kpfoodbank.org](mailto:randi@kpfoodbank.org)) by Monday 12 p.m. (noon) if unable to attend market.

## 7. **Vendor Set-Up/Clean-Up**

**Set-Up** – Setup may begin at 2:00 p.m. and is to be completed before the Market opens. Each vendor is responsible for his or her own method of display. No vehicles may be driven in the Market during market hours.

- Maximum booth size is 10 feet wide.
- Shelters, if used, should be sturdy, weighted against wind and aesthetically pleasing.
- Tailgate sales are permitted in available spaces.
- All food items must be displayed at least six inches above ground.
- The Market Manager may request that questionable shelters be removed.

**Clean-Up** – Vendors must inform Market Manager if there are extenuating circumstances that require breaking their spaces down before the close of the Market. Otherwise, vendors will stay until the end of the market. All vendors are responsible for cleaning their space, including trash and plant debris, and must take their debris with them.

## 8. **Pricing/Sales**

All items must be clearly labeled with prices. This may be done by individually tagging items or containers of an item, or by listing all items and prices on a sign. Scales used at the Market must be legal for trade.

## 9. **Organic Labeling**

To be fair to all vendors, the FFM is asking that no one use "organic" in their name, labeling or marketing. It is illegal for those who make over \$5000 a year to use the word without being certified organic (a very costly process), so it leaves them at a disadvantage and misleads consumers. Feel free to explain details such as "Alaska Naturally Grown Certified" or "no pesticides" or "all natural" or "grown with ..." or whatever. That's the benefit of a farmer's market - customers can get to know their farmer and their food!

## 10. **Quality/Inspections**

The FFM strives to provide a marketplace where wholesome, high quality products are sold by the grower/producer. Vendors are expected to bring only high-quality products to Market.

The State of Alaska Environmental Health Officer (DEC) inspects the Market each season. Every vendor selling or offering prepared food for consumption by the general public must have proper DEC permitting and proof of liability insurance displayed at that booth.

The Market Advisory Board also reserves the right to prohibit products with objectionable images, messages, or product implications being sold at the Market.

## 11. **Baked Goods/Grain Products**

A DEC approved kitchen is not required for the preparation of baked goods including pastries, cookies, muffins, breads, pies and granolas. This does not include items that require refrigeration like cream pies, cheesecake, or items with all meats including fish and poultry. All vendors must be familiar with and follow all aspects of DEC regulations. These regulations (Statute 18 AAC 31.012) can be found at: <http://dec.alaska.gov/commish/regulations/pdfs/18%20AAC%2031.pdf>.

### **Some highlights:**

- The individual who makes the food must be the one who sells it directly to consumers.
- DEC requires that vendors put either on a visible placard or on the label of items the statement "THESE PRODUCTS ARE NOT SUBJECT TO STATE INSPECTION" as well as the vendor's physical address and telephone number or vendor's business license number.

- With regards to foods like pickles or sauerkraut, refer to DEC regulations for the requirements for testing before selling at the Market.

**Specific to the Farmers Fresh Market:**

- Vendors must prepare baked goods locally from raw ingredients. No commercial mixes or pre-made ingredients are allowed. When available, fruits or vegetables used in baked goods should come from local growers.
- Vendors of baked goods are required to sell items individually wrapped or kept covered and not handled with bare hands. For example: tongs, napkins, or wax paper may be used.
- Vendor must supply a list of the ingredients in the items (either on the labels or on a visible placard).
- Anyone selling food is required to provide a trash can and remove their own trash.

**12. Mushrooms and Sprouts**

Wild harvested mushrooms are potentially hazardous. Vendors wishing to sell wild harvested mushrooms must contact the DEC directly regarding State regulations and are responsible for ensuring the safety of their mushrooms. Sprouts are considered a potentially hazardous food by the DEC and must be produced in a DEC approved facility in order to be sold at the Market. Vendors selling either of these items must provide a copy of their DEC certification and proof of liability insurance to the Market Manager.

**13. Processed or Dried Foods**

Preserves, jams and jellies, honey, fruit syrups, dried herbs and teas, and herbal vinegars are exempted from DEC regulation, and may be sold without certification. Processed foods not exempted above are subject to DEC regulation. Vendors are responsible for working directly with the DEC to ensure compliance with Alaska Statute 18 AAC 310 and other applicable regulations and must provide a copy of their DEC certification and proof of liability insurance to the Market Manager.

Fruits, vegetables, and herbs used in processed foods should be primarily grown or wildcrafted by the vendor or purchased from a local grower.

**14. Fish/Seafood**

The sale of fish and seafood is regulated by the Alaska Dept. of Fish & Game and the DEC. In order to sell at the Market, vendors must comply with all applicable regulations and must provide the Market with copies of their licenses, insurance, permits and certificates.

**15. Sign/Permits**

All vendors must clearly display a sign stating their family or business name. All signs must be displayed in a safe manner. Vendors selling regulated products (DEC, USDA, ADF&G, etc.) must clearly display applicable permits or certificates on site.

**16. Business Requirements/Sales Taxes**

Each vendor is responsible for all aspects of sales and cash flow. Vendors must obtain a permit to collect Borough and City sales taxes, if applicable. Applications are available at the Borough Building and on-line: <http://www2.borough.kenai.ak.us/financedept/default.htm>

**17. Parking**

Vendor and customer parking spaces have been designated.

- 18. Restrooms**  
There are restrooms located inside the Food Bank for use by customers and vendors. Vendors are asked to help to keep it clean and to report any problems to the Market Manager. Vendors are reminded to wash their hands before resuming sales.
- 19. Children at the Market**  
All children need to be supervised by a parent or guardian as the Market is not responsible for childcare. Children under 16 selling at the FFM should be supervised by a parent or guardian. Children should understand and practice good hygiene procedures.
- 20. Pets and Animals**  
No pets will be allowed in the Market or in the vendor area as per Alaska Statute 18 AAC 310. The only exceptions to this policy are certified service animals. This includes during set-up or clean-up times. Vendors who bring pets to the Market must keep them in an enclosed vehicle, except when walking them outside of the Market area. It is up to all vendors to enforce this with fellow vendors and customers. No live animals may be sold or displayed at the Market, except seafood sold per DEC regulations.
- 21. Smoking, Drugs, Alcohol and Firearms**  
Smoking is not allowed on the Market grounds. The use or distribution of alcohol, drugs or any illegal substance is prohibited on Market grounds. Firearms are prohibited on Market grounds.
- 22. Discrimination and Harassment**  
Members/Vendors of the FFM participating in Market functions, whether dealing with customers of the Market or with other Market vendors, shall not discriminate against any individual with regards to selling of products, discipline, or other matters because of age, sex, race, creed, national origin, sexual orientation, or the presence of any physical or mental disability. Members/vendors shall behave toward all customers, potential customers or other vendors in a way that is free of harassment and discrimination. Complaints should be taken to the Market Manager and will be regarded with confidentiality.
- 23. Coupon Redemption Program -- WIC/SFMNP**  
Vendors are encouraged to participate in the Women, Infant, and Children's (WIC) Nutrition Program and the Senior Farmers' Market Nutrition Program (SFMNP). For more information, go to <http://dhss.alaska.gov/dpa/Pages/nutri/fmnp/default.aspx>.
- 24. COVID 19**  
For the safety of staff, vendors & customers, we will continue to follow the current CDC guidelines at the Farmers Fresh Market. Social distancing, avoiding the market if feeling symptoms, masking and foot traffic control will be enforced. All vendors and shoppers will be expected to follow the rules set by the Kenai Peninsula Food Bank and any given time.

# 2021 VENDOR COMMITMENT

I have read and agree to abide by the policies contained within the Farmers Fresh Market Policy Handbook.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Business Name

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Alternate Phone

\_\_\_\_\_  
e-mail

Mailing Address:  
-----  
-----  
-----

**Detach this page and return to a  
Farmers Fresh Market Manager.**

## Market Managers

Stephen Lam (907) 262-3111 (Office), (907) 262-6428 (Fax)

stephen@kpfoodbank.org

or

Randi Smith (907)741-2166

randi@kpfoodbank.org



# Request for Taxpayer Identification Number and Certification

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

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>Print or type. See Specific Instructions O</b>	cö	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
		2 Business name/disregarded entity name, if different from above		
		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.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):	
		Individual/sole proprietor or C Corporation S Corporation Partnership C] Trust/estate single-member LLC	Exempt payee code (if any)	
		Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____		
		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. Other (see instructions)		Exemption from FATCA reporting code (if any)
		5 Address (number, street, and apt. or suite no.) See instructions.		(Applies to accounts maintained outside the U.S.)
	6 City, state, and ZIP code	Requester's name and address (optional)		
	7 List account number(s) here (optional)			

<b>Part I</b>	<b>Taxpayer Identification Number (TIN)</b>																		
<p>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.</p>																			
<table border="1" style="border-collapse: collapse;"> <tr> <td colspan="9" style="text-align: center;">Social security number</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>		Social security number																	
Social security number																			
or																			
<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																			
<p>Number To Give the Requester for guidelines on whose number to enter.</p>																			

<b>Part II</b>	<b>Certification</b>
----------------	----------------------

account is in more than one name, see the instructions for line 1. Also see What Name and

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.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

**5. 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](http://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.

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 1 a. 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 singlemember 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	Limited liability company and enter the appropriate tax classification. Partnership; C= C corporation; or S= S corporation)



LLC that is not disregarded for U.S. federal tax purposes.	
• 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 (0)(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

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
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
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee
b. So-called trust account that is not a legal or valid trust under state law	The actual owner
6. Sole proprietorship or disregarded entity owned by an individual	The owners
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671 - 4(b)(2)(i))	The grantor*
For this type of account:	Give name and EIN of:

<p>8. Disregarded entity not owned by an individual</p> <p>9. A valid trust, estate, or pension trust</p> <p>10. Corporation or LLC electing corporate status on Form 8832 or Form 2553</p> <p>11. Association, club, religious, charitable, educational, or other taxexempt organization</p> <p>12. Partnership or multi-member LLC</p> <p>13. A broker or registered nominee</p>	<p>The owner</p> <p>Legal entity</p> <p>The corporation</p> <p>The organization</p> <p>The partnership</p> <p>The broker or nominee</p>
<p><b>For this type of account:</b></p> <p>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</p> <p>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))</p>	<p><b>Give name and EIN of:</b></p> <p>The public entity</p> <p>The trust</p>

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 ITY/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.

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>a</sup> 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.

<sup>4</sup> 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,