

Memorandum



Date: April 16, 2013

To: Honorable Jean Monestime
Commissioner, District 2

From: Carlos A. Gimenez
Mayor 

Subject: CBO Contract with Haitian American Alliance Youth Foundation (HAAYF)

Please find attached a letter dated March 29, 2013 to the Haitian American Alliance Youth Foundation which is provided to you at the request of your staff.

If you have any questions regarding this document, please contact Daniel T. Wall, Office of Management and Budget – Grants Coordination (305) 375-4742.

c: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners
Jennifer Moon, Budget Director, Office of Management and Budget
Daniel T. Wall, Assistant Director, Office of Management and Budget

Attachment

mayor06013



miamidade.gov

Management and Budget
Grants Coordination
111 NW 1st Street • 19th Floor
Miami, Florida 33128
T 305-375-4742 F 305-375-4049

March 29, 2013

Ms. Corinne Nicholson
President
Haitian American Alliance
Youth Foundation, Inc.
8325 NE 2nd Avenue
Miami, FL 33138

RE: Site Visit Concerns

Dear Ms. Nicholson:

On March 20, 2013, Office of Management and Budget—Grants Coordination (OMB-GC) staff visited the Haitian American Alliance Youth Foundation (HAAYF) site to review the documentation that the agency compiled to support the selection of subcontractors and expenditures related to the County General Revenue supported project. That review indicated several serious issues that your agency must immediately address as indicated below and attached to enable the County to continue processing the projects' payment requests:

- The agency lacked documentation to confirm that it had followed an open and competitive process as required in your organization's contract with Miami-Dade County, in the selection of subcontractors Mr. Frantzy Derose as Program Director and Mr. Michael Richmond as Executive Director. The agency must provide the County with a written description of the advertisement and selection process and its timeline and related supporting documentation. That documentation must include copies of job advertisements, or postings, communications with the various media outlets related to the advertisements, a list of applicants, copies of applications or cover letters, resumes of at least three (3) candidates for each position, resumes of the two selected candidates, dates and notes from the conducted interviews, and the formal selection decisions or compensation justifications.
- There are significant discrepancies between the financial information reported to the County and that reported to the Internal Revenue Service (IRS) as documented in the agency's FY 2011 and 2012 IRS Form 990s. Specifically, the agency reported to IRS for each of those years a total of \$8,000 in occupancy expenses; yet, it annually budgeted and billed Miami-Dade \$33,600 for the same expenses. The agency also reported to IRS a total of \$50,000 in annual expenses for the program's teacher; however, the total amount of expenses indicated in the contract budget for the ESOL (\$3,600) and Computer Lab (\$18,000) components of the County supported project was \$21,600. The agency must provide a written explanation, timeline, and supporting documentation that address each of the discrepancies.
- One of the two owners of John J. Enterprise, Inc., the corporation that leases the program site to the agency, is Mr. Philippe Derose, the previous executive director of

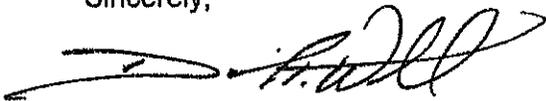
HAAFY. The FY2011-12 lease agreement was signed by Mr. Derosé (lessee) on behalf of HAAFY while he was the owner of the leasing corporation. The agency must fully disclose in writing the corporate structure and ownership of John J. Enterprise, Inc. and its relationship with HAAFY and further detail why the lease agreements for the two fiscal years (FY 2011-12 and FY 2012-13) had overlapping months and lacked standard contractual provisions. It must also explain why the agency's executive director or its Board did not disclose to OMB-GC this related party transaction.

- HAAFY officers stated that the County is the only funding source for the organization and that the agency has only one bank account. Yet the bank statements reviewed by OMB-GC indicate that the agency used at least two different bank accounts. In addition to disclosing all its bank accounts, the agency must also provide a written explanation for its initial response claiming only one account and explain all incoming deposits, transfers, and credits from unknown sources that were apparently made under both accounts.
- HAAFY must complete and send out the enclosed IRS Form 4506-T to the IRS with a copy to OMB-GC, so that the County may receive directly from the IRS transcripts of the agency's filings of Form 1099s for tax years 2011 and 2012.

The maintenance of acceptable documentation for those items is required under the stipulations of Articles 17, 18, and 21 of your current contract with Miami-Dade County. Payments to HAAFY will remain suspended until the agency properly addresses those discrepancies by providing acceptable documentation and corresponding explanations as outlined and required above and on the attachment to this letter. Note that the County must review and approve your complete submission package to lift the payment suspension.

Please feel free to contact Ms. Antoaneta Apostolakos, Contracts and Grants Management Section Supervisor, at (305) 375-1523 if you have any questions regarding the requirements.

Sincerely,



Daniel T. Wall
Assistant Director

- c. Michael Richmond, Executive Director
Jennifer Moon, Budget Director, Office of Management and Budget (OMB)
Antoaneta Apostolakos, Supervisor, Contracts and Grants Management Section, OMB
Manuel Vazquez, Fiscal Unit Manager, OMB
Mark Lucia, Contracts Officer, OMB

Enclosures

REQUEST FOR ITEMS

Request for Items

Agency Name: **Haitian American Alliance Youth Foundation, Inc.**

Bank Account # 0054 8452 0392 (Bank of America)

1. Need original bank statements for Bank Account # 0054 8452 0392 (Bank of America) from October 2011 through December 2012. Please note that our office was not provided with bank statements under this account from October 2012 through December 2012.

2. Each Deposit and Credit not from Miami-Dade County needs to be explained to our office.

3. Need clear copies of the cancelled checks listed below from Bank Account # 0054 8452 0392 (Bank of America).

Also, this includes any cancelled check under this account from October 2012 through December 2012 which would be indicated in the bank statement (if applicable).

Statement Month	Check Number	Amount	Bank Posted Date
October 2011	2654	\$3,000.00	10/14/2011
October 2011	2655	\$356.47	10/24/2011
October 2011	2656	\$600.00	10/3/2011
October 2011	2657	\$400.00	10/3/2011
October 2011	2658	\$200.00	10/4/2011
October 2011	2659	\$500.00	10/3/2011
October 2011	2660	\$300.00	10/17/2011
October 2011	2663	\$1,850.00	10/14/2011
October 2011	2664	\$2,800.00	10/14/2011
October 2011	2665	\$500.00	10/17/2011
October 2011	2667	\$400.00	10/18/2011
October 2011	2669	\$900.00	10/14/2011
October 2011	2670	\$500.00	10/31/2011
October 2011	2671	\$400.00	10/28/2011
October 2011	2672	\$900.00	10/31/2011
November 2011	2673	\$1,150.00	11/14/2011
November 2011	2674	\$8,000.00	11/14/2011
November 2011	2675	\$2,800.00	11/14/2011
November 2011	2676	\$900.00	11/7/2011
November 2011	2677	\$500.00	11/15/2011
November 2011	2678	\$400.00	11/15/2011
December 2011	2679	\$474.63	12/5/2011
December 2011	2680	\$500.00	12/2/2011

Statement Month	Check Number	Amount	Bank Posted Date
December 2011	2681	\$400.00	12/2/2011
December 2011	2682	\$900.00	12/1/2011
December 2011	2683	\$400.00	12/1/2011
December 2011	2684	\$1,270.08	12/2/2011
December 2011	2685	\$1,150.00	12/7/2011
December 2011	2686	\$2,800.00	12/15/2011
December 2011	2687	\$800.00	12/16/2011
December 2011	2688	\$400.00	12/19/2011
December 2011	2689	\$500.00	12/19/2011
December 2011	2690	\$500.00	12/30/2011
December 2011	2691	\$400.00	12/29/2011
December 2011	2692	\$800.00	12/21/2011
January 2012	2693	\$400.00	1/13/2012
January 2012	2694	\$500.00	1/17/2012
January 2012	2695	\$800.00	1/17/2012
January 2012	2696	\$1,150.00	1/20/2012
January 2012	2697	\$1,150.00	1/27/2012
January 2012	2698	\$2,800.00	1/20/2012
January 2012	2699	\$9,000.00	1/20/2012
January 2012	2700	\$800.00	1/20/2012
January 2012	2702	\$400.00	1/30/2012
January 2012	2703	\$300.00	1/27/2012
January 2012	2704	\$700.00	1/27/2012
January 2012	2705	\$500.00	1/30/2012
February 2012	2701	\$600.00	2/15/2012
February 2012	2706	\$5,000.00	2/6/2012
February 2012	2707	\$356.41	2/8/2012
February 2012	2709	\$600.00	2/15/2012
February 2012	2710	\$700.00	2/14/2012
February 2012	2711	\$300.00	2/15/2012
February 2012	2712	\$500.00	2/16/2012
March 2012	2708	\$2,800.00	3/6/2012
March 2012	2713	\$700.00	3/6/2012
March 2012	2714	\$300.00	3/9/2012
March 2012	2715	\$500.00	3/7/2012
March 2012	2718	\$1,150.00	3/6/2012
March 2012	2720	\$350.00	3/7/2012
March 2012	2722	\$2,800.00	3/6/2012
March 2012	2723	\$187.39	3/9/2012
March 2012	2724	\$500.00	3/16/2012
March 2012	2725	\$300.00	3/27/2012
March 2012	2726	\$700.00	3/15/2012
March 2012	2727	\$519.75	3/27/2012
March 2012	2728	\$730.00	3/30/2012

Statement Month	Check Number	Amount	Bank Posted Date
April 2012	2729	\$500.00	4/3/2012
April 2012	2730	\$300.00	4/3/2012
April 2012	2731	\$300.00	4/2/2012
April 2012	2732	\$1,500.00	4/5/2012
April 2012	2733	\$181.96	4/16/2012
April 2012	2734	\$300.00	4/9/2012
April 2012	2735	\$2,800.00	4/5/2012
April 2012	2736	\$300.00	4/19/2012
April 2012	2737	\$500.00	4/16/2012
April 2012	2738	\$750.00	4/13/2012
April 2012	2741	\$730.00	4/30/2012
May 2012	2739	\$500.00	5/2/2012
May 2012	2740	\$300.00	5/2/2012
May 2012	2742	\$330.00	5/3/2012
May 2012	2743	\$1,500.00	5/3/2012
May 2012	2744	\$100.00	5/2/2012
May 2012	2745	\$2,800.00	5/3/2012
May 2012	2746	\$182.66	5/15/2012
May 2012	2748	\$500.00	5/16/2012
May 2012	2749	\$750.00	5/15/2012
May 2012	2753	\$359.00	5/24/2012
May 2012	2754	\$750.00	5/22/2012
May 2012	2758	\$100.00	5/29/2012
June 2012	2747	\$300.00	6/1/2012
June 2012	2751	\$179.48	6/11/2012
June 2012	2752	\$300.00	6/6/2012
June 2012	2755	\$500.00	6/4/2001
June 2012	2756	\$1,150.00	6/4/2012
June 2012	2757	\$330.00	6/11/2012
June 2012	2759	\$500.00	6/29/2012
June 2012	2760	\$1,602.37	6/6/2012
June 2012	2761	\$2,800.00	6/18/2012
June 2012	2762	\$500.00	6/18/2012
June 2012	2763	\$750.00	6/7/2012
June 2012	2764	\$300.00	6/19/2012
June 2012	2766	\$100.00	6/18/2012
July 2012	2767	\$500.00	7/2/2012
July 2012	2768	\$300.00	7/2/2012
July 2012	2769	\$750.00	7/16/2012
July 2012	2770	\$330.00	7/2/2001
July 2012	2771	\$1,150.00	7/2/2012
July 2012	2772	\$178.09	7/5/2012
July 2012	2773	\$2,800.00	7/16/2012
July 2012	2774	\$500.00	7/16/2012

Statement Month	Check Number	Amount	Bank Posted Date
July 2012	2775	\$750.00	7/13/2012
July 2012	2776	\$300.00	7/16/2012
July 2012	2777	\$320.00	7/23/2012
July 2012	2778	\$330.00	7/23/2012
July 2012	2779	\$730.00	7/20/2012
July 2012	2781	\$300.00	7/30/2012
July 2012	2782	\$1,150.00	7/30/2012
July 2012	2783	\$178.11	7/30/2012
July 2012	2784	\$2,600.00	7/30/2012
August 2012	2750	\$300.00	8/3/2012
August 2012	2780	\$500.00	8/9/2012
August 2012	2785	\$2,800.00	8/31/2012
August 2012	2786	\$750.00	8/6/2012
August 2012	2787	\$500.00	8/20/2012
August 2012	2788	\$300.00	8/16/2012
August 2012	2789	\$178.55	8/27/2012
August 2012	2791	\$300.00	8/24/2012
August 2012	2792	\$750.00	8/24/2012
August 2012	2793	\$320.00	8/31/2012
August 2012	2795	\$1,150.00	8/31/2012
September 2012	2790	\$300.00	9/4/2012
September 2012	2794	\$500.00	9/4/2012
September 2012	2796	\$163.50	9/12/2012
September 2012	2797	\$5,000.00	9/6/2012
September 2012	2799	\$300.00	9/18/2012
September 2012	2800	\$500.00	9/14/2012
September 2012	2801	\$750.00	9/13/2012
September 2012	2802	\$400.00	9/20/2012

Bank Account # 2290 4282 6214 (Bank of America)

4. Need original bank statements under this account from October 2012 through December 2012.

5. Each Deposit and Credit under this account needs to be explained to our office.

6. The agency's card account # 4635 7600 2165 1306 had a charge of \$118.75 posted on 12/4/2012 from Office Max in the December 2012 bank statement. Is this card a debit or credit card? Also, what was the purpose of this purchase?

7. Need clear copies of the cancelled checks listed below from Bank Account # 2290 4282 6214 (Bank of America).

Statement Month	Check Number	Amount	Bank Posted Date
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Statement Month	Check Number	Amount	Bank Posted Date
October 2012	Not Identified	\$500.00	10/31/2012
October 2012	993	\$925.00	10/16/2012
October 2012	994	\$500.00	10/16/2012
October 2012	995	\$600.00	10/15/2012
October 2012	997	\$330.00	10/16/2012
October 2012	1001	\$350.00	10/25/2012
October 2012	1003	\$925.00	10/26/2012
October 2012	1006	\$600.00	10/31/2012
October 2012	1010	\$330.00	10/31/2012
November 2012	1002	\$2,800.00	11/2/2012
November 2012	1004	\$35.00	11/9/2012
November 2012	1008	\$178.36	11/2/2012
November 2012	1009	\$500.00	11/5/2012
November 2012	1011	\$925.00	11/16/2012
November 2012	1012	\$330.00	11/19/2012
November 2012	1013	\$600.00	11/19/2012
November 2012	1014	\$500.00	11/20/2012
November 2012	1017	\$600.00	11/30/2012
November 2012	1018	\$1,148.48	11/30/2012
November 2012	1019	\$330.00	11/30/2012
November 2012	1021	\$350.00	11/30/2012
December 2012	1016	\$925.00	12/3/2012
December 2012	1020	\$500.00	12/3/2012
December 2012	1022	\$400.00	12/3/2012
December 2012	1023	\$176.00	12/31/2012
December 2012	1024	\$2,800.00	12/12/2012
December 2012	1025	\$925.00	12/19/2012
December 2012	1026	\$500.00	12/19/2012
December 2012	1027	\$600.00	12/20/2012
December 2012	1028	\$330.00	12/19/2012
December 2012	1031	\$2,800.00	12/28/2012
December 2012	1032	\$178.37	12/31/2012
December 2012	1033	\$400.00	12/28/2012
December 2012	1034	\$350.00	12/28/2012
December 2012	1035	\$925.00	12/28/2012
December 2012	1036	\$600.00	12/27/2012
December 2012	1037	\$500.00	12/31/2012
December 2012	1038	\$400.00	12/31/2012

IRS FORM 4506-T

Request for Transcript of Tax Return

OMB No. 1545-1872

▶ Request may be rejected if the form is incomplete or illegible.

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use Form 4508, Request for Copy of Tax Return. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first. Haitian American Alliance Youth Foundation, Inc.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions) 65-1057381
2a If a joint return, enter spouse's name shown on tax return. N/A	2b Second social security number or individual taxpayer identification number if joint tax return N/A
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions) 8325 N.E. 2nd Avenue Miami, FL 33138	
4 Previous address shown on the last return filed if different from line 3 (see instructions) N/A	
5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. Miami-Dade County; 111 N.W. 1st Street, 19th Floor; Attn: OMB-Grants Coordination; Miami, FL 33128 (Telephone: 305-375-4742)	

Caution. If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days

c Record of Account, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days

7 Verification of Nonfiling, which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days

Caution. If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 12/31/2011 12/31/2012

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return

Caution. Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

Phone number of taxpayer on line 1a or 2a

Sign Here		Date	
	Signature (see instructions)		
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	

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

What's New

The IRS has created a page on IRS.gov for information about Form 4506-T at www.irs.gov/form4506. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

General Instructions

CAUTION. Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note. If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301 512-460-2272
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888 559-456-5876
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAIVS Team Stop 6705 P-6 Kansas City, MO 64999 816-292-6102

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 801-620-6922
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 859-669-3592

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P. O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

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

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form, 10 min.; Preparing the form, 12 min.; and Copying, assembling, and sending the form to the IRS, 20 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:M:S
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.