



S.E.R.V.E.S.

ADMINISTRATIVE GUIDE

Pursuant to Resolution 891 of the Suffolk County Legislature



**THE COUNTY OF SUFFOLK DEPARTMENT OF
FIRE, RESCUE AND EMERGENCY SERVICES**

**The Suffolk Educational program for
Retention in the Voluntary Emergency
Service (“SERVES”)**

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I. Introduction and Definitions

In Suffolk County (the “County”), it is citizen volunteers who respond to many emergency situations. Due to a variety of factors, local volunteer fire departments and volunteer Emergency Medical Services (“EMS”) agencies are currently experiencing a critical need to recruit and retain members.

As an incentive for students to serve at County volunteer fire departments and EMS agencies, the Suffolk County Department of Fire, Rescue, and Emergency Services (“FRES”), has developed the Suffolk Educational Program for Retention in the Volunteer Emergency Services (“SERVES”). This program will provide tuition reimbursement to student volunteers for their volunteer service in the County, for up to one hundred twenty (120) lifetime credit hours. SERVES program credit hours must be obtained from a New York State Education Department accredited college or university within Nassau or Suffolk County (see Appendix A attached to this guide). Effective January 1, 2020, credits can be earned from an accredited institution of higher education with an online remote program. Credits can also be earned in authorized workforce vocational training programs within Nassau and Suffolk County. Any/All credits earned at or through any college/university, will count towards the one hundred twenty (120) lifetime credit hour limit. SERVES does not reimburse retroactively for previously earned credits.

In exchange for the fulfillment of established service requirements in a county volunteer fire department, volunteer fire company, or volunteer EMS Agency, SERVES student volunteers (as defined hereinafter) enrolled as full-time or part-time students are eligible for tuition reimbursement based upon a sliding scale of grade point average (“GPA”) specified in Section VII of this guide.

There is no restriction as to the type of academic coursework the SERVES student volunteer chooses to pursue.

As a companion to this guide, SERVES maintains a web page (www.suffolksbravest.com) that provides additional information, frequently asked questions, and all required forms available for download, including this guide.

Definitions

Volunteer Service Commitment Form: the application required for SERVES tuition reimbursement (See Appendix B).

Chairperson: Any person who serves in the highest administrative capacity of an eligible volunteer fire department, volunteer fire company, or volunteer EMS Agency.

Chief: Any person who serves in the highest operations capacity of an eligible volunteer fire department, volunteer fire company, or volunteer EMS Agency.

Committee: Suffolk County Volunteer Recruitment and Retention Committee.

Financial Aid: Funds awarded to a student volunteer for which no repayment is required (e.g. TAP, Pell, APTS, and etc.). Financial aid excludes work-study, Stafford Loans, subsidized/unsubsidized student loans, and etc.

Lifetime Credit Hours: All college/university credit hours obtained during the student-volunteer's lifetime (prior to and including credit earned through SERVES).

Sponsoring Agency: A volunteer fire department, volunteer fire company, or volunteer EMS Agency within Suffolk County, which has provided a current FRES Annual Volunteer Census Form and is in compliance with applicable federal, state and local laws. Volunteer fire departments must be participating in the National Fire Incident Reporting System (NFIRS) by submitting current incident data to the New York State Office of Fire Prevention and Control and possessing an account with the New York State Fire Reporting System.

Student-Volunteer: An individual member of a volunteer fire department, volunteer fire company, or a volunteer EMS Agency within Suffolk County, approved to receive tuition reimbursement for up to one hundred twenty (120) lifetime credit hours. While enrolled in the SERVES program, credit hours must be obtained from a New York State Education Department approved college or university within Suffolk County (see Appendix A).

Volunteer EMS Provider Agency: Any eligible Suffolk County volunteer EMS Agency.

Volunteer Fire Department: Any eligible Suffolk County volunteer fire department or volunteer fire company.

II. Disclaimers, Communications and Disclosures

1. Acceptance as a member of a local volunteer fire department, volunteer fire company, or volunteer EMS agency and acceptance for enrollment at a college or university does not guarantee the Student-Volunteer will be awarded tuition reimbursement under SERVES.
2. SERVES Student-Volunteers may be subject to discontinued financial assistance at any time due to limitations of SERVES funding.
3. SERVES reserves the right to discontinue funding for cause and the Student-Volunteer will be notified, in writing, at least thirty (30) days prior to the start of the next semester.
4. The Suffolk County Attorney's Office shall handle all collections for tuition reimbursement repayment if educational and/or service obligations are not met.

5. Service obligations are required regardless of degree attainment.
6. No provision for termination appeal, grace periods, or reinstatement exists under this guide.
7. This guide and forms are subject to revision.
8. The most current version of this guide and forms are available on www.suffolkbravest.com
9. In the event of deficiencies not addressed by this guide, FRES and SERVES administrative personnel shall make and interpret policy and issue a decision(s) in accordance with the intent of the program. Such decisions shall be final and binding.
10. Any and all communications and disclosures regarding a Student-Volunteer's participation in SERVES shall be limited to the Student-Volunteer unless the Student-Volunteer has designated an authorized representative to act on his or her behalf (see Appendix D).
11. SERVES reserves the right to provide future tuition reimbursement for future summer/winter sessions should it be fiscally appropriate and agreed upon by the Commissioner of Suffolk County Fire, Rescue and Emergency Services. SERVES Student-Volunteers may be subject to discontinued financial assistance due to limitations of SERVES funding at any time. A SERVES Student Volunteer must apply separately for each semester that they wish to be considered for regardless of previous acceptance.

III. Contact Information

Please send all questions and submissions to the following:

Suffolk County Department of Fire, Rescue & Emergency Services
SERVES
102 East Avenue
Yaphank, New York 11980
Phone: (631) 852-4853
E-mail: FRESVolunteerRecruitment@suffolkcountyny.gov

IV. Application Requirements

A. Requirements to apply for the SERVES program are as follows:

1. The Student-Volunteer shall be an active member in good standing, of an

- eligible Suffolk County Sponsoring Agency prior to making application.
2. The Student-Volunteer must be enrolled in an accredited college or university within Suffolk County, Nassau County or an authorized workforce vocational training program. (see Appendix A).
 3. The Student-Volunteer's eligibility for the SERVES program includes consideration of all previously earned credits through any college/university. These credits will count towards the one hundred twenty (120) lifetime credit limit. SERVES does not reimburse retroactively for previously earned credit. Post graduate studies are not eligible for tuition reimbursement under SERVES.
 4. SERVES funds can only be utilized for on-campus (classroom) and distance (Internet) learning tuition costs, and cannot be applied to books or other school fees. The Student-Volunteer agrees to use SERVES funds only to supplement any tuition not covered by other sources of free financial aid or only after other such resources are exhausted.
 5. The Student-Volunteer shall commit to providing the applicable service to their Sponsoring Agency throughout their participation in the SERVES Program, for which any reimbursement is received, in accordance with the schedule specified in Section VIII of this guide.
 6. The Student-Volunteer shall report their service commitment utilizing the Sponsoring Agency Tracking Form, which requires certification by the Chief/Chairperson of their Sponsoring Agency, until the completion of their service obligation.

V. Application Process

Step 1 Volunteer Service Commitment Form

- i. Complete a Volunteer Service Commitment Form (the "Application") that must be notarized. This form is available on-line at www.suffolksbravest.com and is attached to this guide (see Appendix B).
- ii. You must apply separately for each semester that you wish to be considered for SERVES funding, regardless of if you were previously accepted.
- iii. **The Application must be submitted no later than the 8th Friday of the academic calendar.**
- iv. The Application must be mailed to SERVES to the address specified in Section III of this guide. Original signatures are required on Appendix B,

Appendix D as well as the W9 of the application and will not be accepted via email or fax. All supporting documents can be emailed.

Applicants will receive notification of receipt of their application via e-mail within ten (10) days of receipt of the form.

Step 2 Supporting Documentation

The following supporting documentation must be provided to complete the Application:

- i. A copy of the Student-Volunteer's official college/university bill, indicating the Student-Volunteer's tuition charge and any/all non-SERVES financial aid.
- ii. Full and Part-time students MUST complete the following:
 - Full-time and Part-time students must file a Free Application for Federal Student Aid (FAFSA) and provide proof of filing.
 - Full-time students must file a free application to the NYS Higher Education Service Corporation (HESC) Tuition Assistance Program (TAP) and provide proof of filing.
 - Part-time students must submit an application for Aid for Part Time Study (APTS) made through your college financial aid office.
- iii. **The above supporting documentation must be submitted no later than the 8th Friday of the academic calendar.**
- iv. Supporting documents may be e-mailed to SERVES@suffolkcountyny.gov.

After the deadlines respectively, and upon the receipt of all required supporting documentation, the Committee shall review the entire application package; verifying tuition costs and sources of financial aid. All applicants will be sent an e-mail notification indicating the status of their application approximately 4-6 weeks after the deadline.

VI. Selection Criteria

Criteria governing the selection of Student-Volunteers for the SERVES program are as follows:

1. Applications shall be date stamped upon receipt and the earliest dated

applications shall be reviewed first, as SERVES funds shall be disbursed on a first come, first served basis.

- 2 . SERVES also provides for the Committee to grant SERVES tuition reimbursement as a recruiting incentive, in those circumstances where an extraordinary need or concern for public safety is deemed necessary by FRES.

The requirements for the Committee to provide extraordinary tuition reimbursement under SERVES are as follows:

- i. A clear and obvious need to increase volunteer enrollment by the local volunteer fire department, volunteer fire company, or EMS Agency.
- ii. This need must be demonstrated in a letter, submitted by the Chairperson/Chief of the local volunteer fire department, volunteer fire company, or volunteer EMS Agency, to FRES.
- iii. Verification of the membership needs of the local volunteer fire department, volunteer fire company, or volunteer EMS provider agency will be made by FRES, who will make a recommendation to the Committee for review.
- iv. The Committee shall review the recommendation and may forward the recommendation to the FRES Commissioner for a decision.

VII. Tuition Reimbursement Requirements

Step 1

At the completion of each qualifying semester, the Student-Volunteer shall provide the Committee with the following documents within ten (10) business days of the conclusion of each semester:

- i. Student-volunteer's transcript, including GPA of their most recently completed semester (an electronic copy is acceptable). The transcript must include the following:
 - a. The Student-Volunteer's name.
 - b. At least one (1) other personal identifier (i.e., Student ID #, Date of birth or Soc. Sec. #).
 - c. The total number of credits attempted and/or achieved.
 - d. The completed semester's GPA along with a cumulative GPA.

- ii. An **original** Sponsoring Agency Tracking Form, signed by the Chief/Chairperson of their Sponsoring Agency must be mailed back to SERVES to the address specified in Section III of this guide. This form will be mailed to you prior to the end of the semester.
- iii. A completed W-9 Form (see appendix C of this guide or it can be downloaded from <https://www.irs.gov/pub/irs-pdf/fw9.pdf>). An **original** signed W-9 must be mailed back to SERVES to the address specified in Section III of this guide.
- iv. Upon receiving all documentation listed in this step, FRES will calculate the amount of reimbursement earned and will mail to you the SERVES Grant Default Agreement and a Suffolk County Payment Voucher. SERVES tuition reimbursement rates are based upon the Student-Volunteer's GPA for each semester completed as follows:
 - 3.75 – 4.00 or an "A" = 100% tuition reimbursement
 - 3.00– 3.74 or a "B" = 75% tuition reimbursement
 - 2.00– 2.99 or a "C" = 50% tuition reimbursement
 - Less than 2.0 = No tuition reimbursement

NOTE:

SERVES reimbursement shall not exceed the current value of full-time, Suffolk County resident tuition at Suffolk County Community College for the semester applied for reimbursement. (Visit <https://www.sunysuffolk.edu/Prospects/Tuition.asp> for current tuition costs).

SERVES reimbursement shall not exceed the current value of part-time (less than twelve (12) credits), Suffolk County resident tuition at Suffolk County Community College for the semester applied for reimbursement. (Visit <https://www.sunysuffolk.edu/Prospects/Tuition.asp> for current tuition costs).

Step 2

The Student-Volunteer's completed Grant Default Agreement (signed and notarized) and the signed Suffolk County Payment Voucher must be mailed back to SERVES to the address specified in paragraph III of this guide within ten (10) business days of the date of the Grant Default Agreement letter for reimbursement.

VIII. Service Obligation

At the core of SERVES is an individual's commitment to meet the needs of his/her community. Student-Volunteers must maintain acceptable volunteer activity and training levels as set forth by their Sponsoring Agency during their entire course of study. The meeting of these objectives will be verified by their Sponsoring Agency utilizing the Sponsoring Agency Tracking Form. This service obligation begins, upon being accepted into SERVES, and continues until the service obligation is satisfied as specified below:

NOTE: Any twelve (12) month break from attendance at a college/university will count towards repayment of a student-volunteer's service obligation.

NOTE: Service obligations are required regardless of degree attainment.

Service Obligation After the Attendance at a College /University	
Eighty-one (81) to One Hundred Twenty (120) credits	Five (5) years following the receipt of total SERVES funds.
Sixty-one (61) to eighty (80) credits	Four (4) years following the receipt of total SERVES funds.
Forty-one (41) to sixty (60) credits	Three (3) years following the receipt of total SERVES funds.
Twenty-one (21) to forty (40) credits	Two (2) years following the receipt of total SERVES funds.
One (1) to twenty (20) credits	One (1) years following the receipt of total SERVES funds.

IX. Termination from SERVES , Financial Obligation, Deferment and Forbearance

1. A Student-Volunteer may be immediately terminated from SERVES, without possible future reinstatement for the following reasons:
 - a. Failure to meet acceptable volunteer activity levels as determined by their Sponsoring Agency;
 - b. Abandoning or otherwise forfeiting membership in their Sponsoring Agency;
 - c. Termination or expulsion from membership from their Sponsoring Agency.
2. If a SERVES Student-Volunteer is terminated from SERVES due to any of the conditions listed above, they must reimburse to SERVES, all tuition reimbursement funds received, on a prorated basis, within ninety (90) days of receiving notice, for failure to complete the remainder of their service obligation as follows:

TERMINATION DATE	REIMBURSEMENT TO SERVES
Within one year following the receipt of total SERVES funds.	Full reimbursement of all tuition reimbursement funds received for all semesters attended to date.
One year following the receipt of total SERVES funds but less than two years after receipt of total SERVES funds.	Reimbursement of 4/5 of all tuition reimbursement funds received for all semesters attended to date.
Two years following the receipt of total SERVES funds but less than three years after receipt of total SERVES funds.	Reimbursement of 3/5 of all tuition reimbursement funds received for all semesters attended to date.
Three years following the receipt of total SERVES funds but less than four years after receipt of total SERVES funds.	Reimbursement of 2/5 of all tuition reimbursement funds received for all semesters attended to date.
Four years following the receipt of total SERVES funds but less than five years after the receipt of total SERVES funds.	Reimbursement of 1/5 of all tuition reimbursement funds received for all semesters attended to date.

3. A Student-Volunteer that requires a payment plan for the repayment of SERVES funds, shall be permitted to make payments in accordance with the following:

SERVES REIMBURSED CREDITS	REPAYMENT PERIOD
Sixty-one (61) to One Hundred twenty (120) credits	Equal monthly payments over Three (3) years of all tuition reimbursement funds received under SERVES.
Twenty-one (21) to sixty (60) credits	Equal monthly payments over Two (2) years of all tuition reimbursement funds received under SERVES.
One (1) to twenty (20) credits	Equal monthly payments over One (1) year of all tuition reimbursements under SERVES.

3. A Student-Volunteer may apply for a deferment based on the following:

- a. Deferment for Exceptional Circumstances:

Under exceptional circumstances and with good cause provided in writing by the Student-Volunteer, the Committee and FRES may grant approval for a one (1) time deferment for a maximum period of one (1) semester. During this period, the Student-Volunteer must continue to meet all Sponsoring Agency responsibilities, and submit documentation through the Sponsoring Agency Tracking Form for that semester.

- b. Deferment for Post Graduate Studies:

A Student-Volunteer may, for one (1) time only, be permitted to defer their service requirements for post graduate studies, if they attend an accredited college or university outside of the County. Student-Volunteer must maintain their status as an active member in good standing of their Sponsoring Agency throughout the period of their deferment and submit annual documentation through their Sponsoring Agency Tracking Form.

Such a request must be submitted in writing to SERVES prior to beginning their post graduate studies. If approved, the SERVES Student-Volunteer must provide a copy of their schedule and transcript for each semester.

This deferment of service would be on a one (1) time only basis, be continuous and conclude within three (3) years of the date of approval. This approved deferment shall not add or reduce the Student-Volunteer's service obligation.

Failure to adhere to these conditions will result in the immediate restoration of the Student-Volunteer's service obligation requirements and/or the repayment of any outstanding balance due to SERVES.

Note: A Post Graduate Student-Volunteer can choose to remain an active member and begin the service obligation period immediately in accordance with the provisions contained in this guide.

4. Deferment for Armed Forces Enlistment:

A SERVES Student-Volunteer that enlists in the Armed Forces of the United States after enrollment at an approved college/university will be permitted to defer service requirements during any period of ACTIVE DUTY.

Such a request must be submitted in writing to SERVES within 15 days of the signing of an enlistment contract with a copy of their Department of Defense Form 4 (the "DD-4" form).

Upon approval of the service obligation deferment, the Student-Volunteer must provide a copy of their Leave and Earnings Statement ("LES") annually (every June) to verify continuous active duty status.

Such a deferment would be continuous and would conclude upon change of status to inactive duty or separation from the Armed Forces.

This will not increase nor reduce the Student-Volunteer's service obligation. However, if the Student-Volunteer's continuous active duty time in the Armed Forces equals TWICE their required service commitment time to their Sponsoring Agency, their SERVES service commitment will be considered fulfilled.

Failure to comply with the aforementioned will result in the immediate restoration of all service obligation requirements or the repayment of any outstanding balance due to SERVES.

Note: An enlisted Student-Volunteer can choose to remain an active member and begin the service obligation period at any point while on extended leave or inactive status from the Armed Forces in accordance with the provisions contained in this guide.

5. Forbearance:

a. Permanent Disability

Should a Student-Volunteer apply for permanent disability status either during the enrollment or post-enrollment period of program participation, the Student-Volunteer must provide the Committee via certified or overnight mail a copy of the completed New York State Office of Temporary and Disability Assistance (NYS OTDA) application and supporting documentation.

Upon receipt of this documentation, the Committee may choose to grant a six (6) month deferment pending a final decision by the NYS OTDA.

If a permanent disability is determined, all current service requirements or outstanding balances due to SERVES shall be waived. It shall be the responsibility of the Student-Volunteer, within twenty (20) days of the receipt of the final decision to serve upon FRES, via certified mail a copy of the NYS OTDA final decision.

Failure to provide a copy of the final NYS OTDA decision within twenty (20) days of the receipt of the decision may, absent good cause, result in a denial of forbearance.

b. Exceptional Circumstances

Under exceptional circumstances, and with good cause shown, the Committee and FRES may request the approval of the Commissioner of a waiver of partial or full reimbursement of all SERVES tuition funds received to date due to an unforeseen and unusual circumstance. Requirements for an application for a waiver of reimbursement must include the following:

- i. An extraordinary circumstance that is demonstrated in a letter to the Committee and the designated FRES staff to be submitted by the Student-Volunteer and/or their parent/guardian;
- ii. This extraordinary circumstance must be supported in a letter to the Committee and the designated FRES staff, to be submitted by the Chief /Chairperson of the Student-Volunteer's Sponsoring Agency;
- iii. FRES shall review this circumstance and a recommendation shall be made to the Committee who may make a recommendation to the Commissioner for a decision.

X. Monitoring and Fulfillment of Obligation

1. Monitoring:

The Student-Volunteer's Chief/Chairperson shall monitor the Student-Volunteer's volunteer service progress on a semester-by-semester (non-cumulative) basis until the conclusion of the Student-Volunteer's service obligation. The Student-Volunteer's membership shall be verified annually, through the Sponsoring Agency Tracking Form. The Committee will act as the clearinghouse for all inquiries and documentation regarding SERVES and its participants and will monitor the Student-Volunteer's educational and volunteer service progress on a semester-by-semester (non-cumulative) basis throughout their entire participation in SERVES.

2. Fulfillment of Obligation:

At the end of a Student-Volunteer's participation in the SERVES program, SERVES will issue a letter of confirmation to the student and their Sponsoring Agency upon receipt of all appropriate documentation indicating that all academic and volunteer service obligations have been met.

All applicable local, state or federal laws and regulations shall supersede the procedures and conditions outlined in this guide. The procedures and conditions contained in this guide are subject to change without notice.

XI. Notifications

- A) Following the conclusion of a Student-Volunteer's attendance at a college/university, the Student-Volunteer must complete an updated Sponsoring Agency Tracking Form notifying SERVES and their Sponsoring Agency. Deadline as determined by FRES.
- B) The Chief/Chairperson must forward an updated Sponsoring Agency Tracking Form to SERVES if their Student-Volunteer is terminated from their Sponsoring Agency, indicating the change in status.
- C) Student-Volunteers may terminate their membership with Sponsoring Agency and become a member of another Sponsoring Agency for the purpose of satisfying their service obligation.
A grace period of ninety (90) days will be allowed between the termination of one membership and the start of another membership. The Student-Volunteer must notify SERVES, in writing, of any change in their Sponsoring Agency.

Appendices

Appendix A

Known institutions in Suffolk County

Appendix B

Volunteer Service Commitment Form: Each SERVES candidate, and his/her sponsoring fire department Board of Commissioners, Chairperson or Company President shall complete this form together. This form addresses the service and financial obligations of all parties to the agreement.

Appendix C

Federal Form W-9: This form shall be submitted in the initial application process to receive reimbursement.

Appendix D

Authorization to Release Personal Information: This form must be completed if you are eighteen years old or older and would like us to speak with your parent or guardian.



APPENDIX A



Adelphi University - Hauppauge
55 Kennedy Drive
Hauppauge, NY 11788

Southampton College of Long Island
University
239 Montauk Highway
Southampton, NY 11968-4198

Empire State College
250 Veterans Memorial Highway #1A11
Hauppauge, NY 11788

St. Joseph's College
155 West Roe Boulevard
Patchogue, NY 11772

Empire State College
303 Griffing Avenue
Riverhead, NY 11901

Suffolk County Community College –
Ammerman Campus
533 College Road
Selden, NY 11784

Farmingdale State College - SUNY
2350 Broad Hollow Road
Farmingdale, NY 11735-1021

Suffolk County Community College –
Eastern Campus
121 Speonk Riverhead Road
Riverhead, NY 11901

Five Towns College
305 North Service Road
Dix Hills, NY 11746

Suffolk County Community College –
Michael J. Grant Campus
Crooked Hill Road
Brentwood, NY 11717-1092

Island Drafting and Technical Institute
128 Broadway
Amityville, NY 11701

SUNY Stony Brook - Main Campus
Nichols Road
Stony Brook, NY 11794

LIU Brentwood
1001 Crooked Hill Road
Brentwood, NY 11717

SUNY Stony Brook - Southampton
39 Tuckahoe Road
Southampton, NY 11968

LIU Riverhead
121 Speonk-Riverhead Road
Riverhead, NY 11901-3499

Long Island Business Institute
6500 Jericho Turnpike
Commack, NY 11725

Touro College
1700 Union Boulevard
Bay Shore, NY 11706

New York Institute of Technology

300 Carleton Avenue
Central Islip, NY 11722

Touro College
300 Nassau Road
Huntington, NY 1174

SERVES program credit hours must be obtained from a New York State Education Department approved/accredited college or university within Nassau or Suffolk County (see Appendix A attached to this guide). Effective January 1, 2020, credits can be earned from an accredited institution of higher education with an online remote program. Credits can also be earned in authorized workforce vocational training programs within Nassau and Suffolk County.

Student-Volunteer's (S-V) Name: Mr./Ms./Mrs.			
S-V SS #			
S-V Date of Birth			
S-V Mailing Address			
S-V Residential Address			
S-V Home Phone #			
S-V Cell Phone #			
S-V Email Address			
S-V Total Number of Lifetime Credits Previously Earned			
College(s)/University(s) where Lifetime Credits were Previously Earned			
College/University where the S-V is Currently Enrolled			
S-V College/University Student ID#			
S-V Current Course of Study			
Number of Credits Currently Attempting			
S-V Status	<table border="1"> <tr> <td>Full time</td> <td>Part time</td> </tr> </table>	Full time	Part time
Full time	Part time		
Name of S-V Sponsoring Agency			
Mailing Address of S-V Sponsoring Agency			
Phone # of S-V Sponsoring Agency			
Fax # of S-V Sponsoring Agency			
S-V Date of Membership in their Sponsoring Agency			
Chief's Email Address			

If accepted into the SERVES Program, I agree to the following:

- I agree to apply for all available sources of financial aid and will use SERVES funds only to supplement any costs not covered by other sources of free financial aid, and only after other such resources have been exhausted; and
- I acknowledge that I will be required to reimburse SERVES for any and all funds received under SERVES in the event that I do not fulfill my volunteer service commitment; and
- As a SERVES student-volunteer, I agree to fulfill a service obligation as outlined in the SERVES Administrative Guide according to the number of credits taken at a college/university, and the total amount of SERVES funds received throughout my participation in the program; and
- I fully acknowledge and agree to fulfill my volunteer fire department's or volunteer EMS provider agency's activity and training requirements prior to, during, and following my course of study through the end of my service obligation; and
- In conjunction with my volunteer fire department or volunteer EMS provider agency, I will establish a plan for achieving success under SERVES by balancing my commitments.
- I will fulfill my duties to my volunteer fire department or volunteer EMS provider agency as outlined in my job description, and when unable to perform my required duties I will notify my immediate supervisor as soon as possible.
- I authorize my college/university to release my financial aid history (specifically, the US Dept. of Education's National Student Loan Data System), academic records and financial aid status to SERVES while I am subject to the conditions of the SERVES Program.

I declare that all information submitted to SERVES is true and accurate.

_____, being duly sworn, deposes and says:

(Print Name of Student-Volunteer)

I am the member of _____

(Name of Sponsoring Agency)

I certify that I have complied, in good faith, with the requirements of the Suffolk Educational program for Retention in the Volunteer Emergency Services (SERVES) as contained in the SERVES Guide. I authorize SERVES to make any and all inquiries to the college or university which I attend, and my Sponsoring Agency on my behalf, concerning my past, present and future status. I further certify that I am not receiving, nor have requested, reimbursement for tuition expenses from any other SAFER grant funded programs for the courses covered by SERVES. I also understand that violation of this provision will result in immediate termination in the SERVES and the repayment of all reimbursements received from it.

Signature of Student-Volunteer (or Parent if under 18) Date

Sworn to before me this _____ day of _____, 20_____

(Notary Public)

I _____,
(Printed Name) (Title: Chairman, President, Chief)

of the _____
(Printed Name of the Sponsoring Agency)

due hereby affirm and acknowledge that _____
(Name of Student-Volunteer)

is a member in good standing within this volunteer agency. I acknowledge that this agency will play an active role in meeting the total needs of the student-volunteer. Further, this agency will provide the Suffolk Educational program for Retention in the Volunteer Emergency Services (SERVES) with all requested items as listed in the SERVES Guide, the SERVES Recruitment and Retention Plan and items related to volunteer reporting contained in the Staffing for Adequate Fire and Emergency Response (SAFER) Plan, including but not limited to the submission of current NFIRS reporting data to the New York State Office of Fire Prevention and Control (where applicable).

Signature of Representative Indicated Above Date

Sworn to and before me on this _____ day of _____, 20_____

(Notary Public)

Appendix C

Form <b style="font-size: 1.5em;">W-9 (Rev. December 2014) Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Request for Taxpayer Identification Number and Certification</h2>	Give Form to the requester. Do not send to the IRS.
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Print or type See Specific Instructions on page 2.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification; 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) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member 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.)</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p>
	Requester's name and address (optional)

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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
or					
Employer identification number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 70%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

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 on page 3.

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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- 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
- 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?* on page 2 for further information.

Appendix C

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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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.

Appendix C

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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.

Appendix C

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship or disregarded entity owned by an individual	The owner ²
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ²
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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

¹List 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.

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

³You 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.

⁴List 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* on page 2.

*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS 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@ftc.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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, payors 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.

APPENDIX D

SERVES Authorization to Release Personal Information

If you are eighteen years old or older, and would like us to speak with your parent or guardian, you will must complete and return the authorization form set forth below. If you are under the age of 18, we will speak to a parent or legal guardian.

I, _____, reside at the following address:
Please print your name

My date of birth is _____, and I consent to the release of any and all records in the possession of SERVES, which are in any way related to me.

SERVES is authorized to release and make full disclosure of such records to, and to discuss any information relating to those records with, the following individual(s):

(Name and relationship of individual to whom SERVES is authorized to release information)

(Name and relationship of individual to whom SERVES is authorized to release information)

This authorization is effective immediately and will remain in effect until revoked by me in writing.

I hereby release and hold harmless SERVES and its agents from any and all claims and actions based upon, arising out of, or relation in any way to any disclosure of records or information pursuant to this Authorization to Release Personal Information.

A copy of this original document shall serve as the original.

Student-Volunteer Signature: _____ **Date:** _____

If the above named student-volunteer is under the age of 18, the parent or legal guardian of the student-volunteer must also sign below indication consent and agreement to this Authorization to Release Personal Information.

Parent or Legal Guardian Signature: _____ **Date:** _____

Parent or Legal Guardian Cell Phone: _____ **Soc. Sec. #:** xxx-xx-_____

Parent or Legal Guardian e-mail: _____

Parent or Legal Guardian Signature: _____ **Date:** _____

Parent or Legal Guardian Cell Phone: _____ **Soc. Sec. #:** xxx-xx-_____

Parent or Legal Guardian e-mail: _____

Please complete and send to: SERVES
102 East Avenue
Yaphank, NY 11980

Updated 6/10/2024