

# Statistics of Income - User Fee

**Legal Terms and Conditions incorporated by reference on page 3**

1. Customer name	1a. Project agreement number <i>(IRS USE ONLY)</i>
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2. Program contact information *(for all non-payment questions)*

<b>Buyer Representative</b>	<b>Seller - IRS Budget Office Coordinator</b>
a. Official's name	a. Official's name
b. Official's title	b. Official's title
c. Organization name	c. IRS Business Unit name
d. Address:	d. Address:
i. Street number	i. Street number
ii. Street name	ii. Street name
iii. City	iii. City
iv. State	iv. State
v. ZIP code	v. ZIP code
e. Telephone number	e. Telephone number
f. FAX number	f. FAX number
g. Email address	g. Email address

3. Statutory authority

**Internal Revenue Code** (Sections 6103(p)(2), 6108(b), 6103(p)(4), 7213, 7213A, 7431) addresses authority to enter into reimbursable agreements, safeguarding and protection of tax return information, among other provisions impacting funds in reimbursable. See also the Legal Terms and Conditions, Section 1 on page 3 of this form.

**Other Statutory Authority** superseding and/or providing more specific authority than the IRC. For example, the Foreign Assistance Act of 1961 (22 U.S.C. 2357) provides more specific authority and requirements for reimbursable agreements with foreign non-federal entities.

4. Customer status

New customer                       Prior customer

5. Requested due date

6. Description of Statistics of Income (SOI) products for sale *(use separate Statistics of Income User Fee Form for each product requested)*

a. Individual Public-Use Microdata Files - Yearly files are available on CD-ROM from the SOI Division. These microdata files have been edited to protect the confidentiality of individual taxpayers.

Year(s) requested

b. Other data requests *(specify data request if not available above)*

**Additional requirements may be included for non-standard data transfers.**

7. Advance payment requirements

**All entities must provide an advance payment before the IRS begins any work for the full costs of goods and/or services ordered.**

a. Total cost of products requested \_\_\_\_\_

8. Billing and collection contact information and payment requirements

Entities must provide a valid Taxpayer Identification Number (TIN) or Employee Identification Number (EIN). The Dun and Bradstreet Universal Numbering System (DUNS) is the vendor data network used by the IRS. Insert TIN/EIN and DUNS numbers below. Submit advance payment to the mailing address referenced below.

Buyer ( <i>organization name</i> ) Finance Office Representative a. Official's name _____ b. Official's title _____ c. Billing address: i. Street number _____ ii. Street name _____ iii. City _____ iv. State _____ v. ZIP code _____ d. Telephone number _____ e. FAX number _____ f. Email address _____ g. TIN/EIN _____ h. DUNS _____	Seller ( <i>organization name</i> ) Advancement payment info ( <i>including address</i> ) a. IRS Office name _____ b. Telephone number _____ c. FAX number _____ d. Email address _____ e. TIN/EIN _____  <p style="margin-left: 20px;"><b>Make advance payments to:</b>                  Internal Revenue Service                  Beckley Finance Center                  P.O. Box 9002                  Beckley, WV 25802-9002</p>
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Payment method:

Paper check     
  Electronic check via Pay.gov     
  Money order     
  Other \_\_\_\_\_

9. Authorizing/Approving official information

Buyer ( <i>organization name</i> ) a. Official's name _____ b. Official's title _____ c. Telephone number _____ d. Email address _____ e. Signature/Date _____	Seller ( <i>organization name</i> ) a. Official's name _____ b. Official's title _____ c. Telephone number _____ d. Email address _____ e. Signature/Date _____
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9a. Co-Signature for authorizing/approving official (*as appropriate*)

Buyer ( <i>organization name - optional</i> ) a. Official's name _____ b. Official's title _____ c. Telephone number _____ d. Email address _____ e. Signature/Date _____  For example, a Buyer may require more than one approving official to ratify a reimbursable agreement.	_____
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## Legal Terms and Conditions

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**1. Section 7213 of the IRC:** makes unauthorized disclosure of a return or return information a felony punishable by a fine not to exceed \$5,000 or imprisonment of not more than 5 years, or both, together with the costs of prosecution. Section 7213A makes unauthorized inspection of a return or return information punishable by a fine up to \$1,000, or imprisonment of not more than one year, or both, together with the costs of prosecution. Section 7431 makes persons who knowingly or negligently make an unauthorized disclosure of a return or return information liable for civil damages.

**2. Work Delays and Errors:** Although the IRS will make every reasonable effort to avoid delays and errors in the performance of this agreement, the IRS is not responsible for the Buyer's costs incurred due to any such delays or errors. The Buyer must pay for the cost of data recomputations or corrections.

**3. Data Recordkeeping:** The IRS reserves the right to use a copy of all data provided under this agreement.

**4. Cancellations:** Either the Buyer or the IRS (Seller) may cancel this agreement by giving written notice to the other party 30 days before cancellation. Payment to the IRS shall include actual costs incurred through the cancellation date, plus any termination costs. The IRS will exercise due diligence to prevent incurring costs after the cancellation date. However, the Buyer shall also reimburse the IRS for unavoidable commitments up to the date the agreement would have expired. When an accepted order is cancelled by the Buyer, the Seller is authorized to collect actual costs incurred through the cancellation date, plus any termination costs.

**5. Dispute Resolution:** Disputes and major differences between non-federal entities and the IRS shall be resolved in a similar manner to the business rules set out in the Treasury Financial Manual, Volume 1, Bulletin No. 2011-04, Intragovernmental Business Rules, dated November 8, 2010. See also: <http://fms.treas.gov/tfm/vol1/11-04.pdf>.

**6. Agreement Reference:** All communications between parties must refer to the Agreement by the "Project Agreement Number" (e.g. RA20XXBXXX).

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### Additional Clauses

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1. The Buyer is acquiring these data to be used for research, analysis and consulting. No attempt will be made to identify any individuals on the file.

2. The data are intended to be used for research, analysis and consulting at Buyer's organization only.

3. The Buyer agrees not to provide any of these data to anyone outside of the Buyer's organization. Those who wish to have these data will be advised to acquire it from the IRS. The prohibition on distribution of copies of this data file does not expire with this agreement. This prohibition does not preclude the presentation of summary tabulations or other research results based on this data.

4. All Buyer's consulting or advertising material for services or products based primarily on the data provided by the IRS in the Public Use Tax File must include the following statement. The statement is "The Internal Revenue Service (IRS) does not endorse or verify the accuracy of products or services provided by this company. No individual taxpayer data has been provided to this company by the IRS." The statement must be listed in all advertising, solicitation and informational materials in bold typeface and font size no smaller than the body of text in the material.

5. The rights of each party under this Agreement are personal to that party and may not be assigned or transferred to any other person, firm, corporation, or other entity without the prior, express, and written consent of the other party.

6. This Agreement shall constitute the entire agreement between the Buyer and IRS and any prior understanding or representation of any kind preceding the date of this Agreement shall not be binding upon either party except to the extent incorporated in this Agreement.

7. Any modification of this Agreement or additional obligation assumed by either party in connection with this Agreement shall be binding only if placed in writing and signed by each party or an authorized representative of each party.

8. The IRS will not provide the files until the Buyer's TIN/SSN clears.

9. The IRS reserves the right to cancel this agreement if the Buyer has previously or as a result of this agreement implied in advertising or other communications that it has direct access to individualized taxpayer returns or that it has privileged access to IRS data.

## Instructions for Form 14417-A, Statistics of Income - User Fee

**Note:** All information must be typed into the Statistics of Income - User Fee (Form 14417-A) other than Authorizing/Approving Officials' Signatures.

Field Number	Field Name	Field Action
1.	Customer name	Enter the customer name
1.a.	Project agreement number	Project agreement number (IRS USE ONLY)
2.	Program contact information	
<b>Buyer Representative</b>		
2.a.	Official's name	Enter the name of the Buyer's Program Representative official.
2.b.	Official's title	Enter the title of the Buyer's Program Representative official.
2.c.	Organization name	Enter the Buyer's Organization name.
2.d.	Address	Enter the address - street number, street name, city, state, and zip code of the Buyer's Program Representative official.
2.e.	Telephone number	Enter the telephone number of the Buyer's Program Representative official related to the reimbursable agreement.
2.f.	Fax number	Enter the fax number of the Buyer's Program Representative official related to the reimbursable agreement.
2.g.	Email address	Enter the email address of the Buyer's Program Representative official related to the reimbursable agreement.
<b>Seller - IRS Budget Office Coordinator</b>		
2.a.	Official's name	Enter the name of the IRS Budget Office Coordinator official who will be certifying that advance payment (s) have been received, confirming work completion, and product delivery and/or services being rendered.
2.b.	Official's title	Enter the title of the IRS Budget Office Coordinator official.
2.c.	IRS Business Unit name	Enter the IRS Business Unit Name.
2.d.	Address	Enter the the address - street number, street name, city, state, and zip code of the IRS Budget Office Coordinator official.
2.e.	Telephone number	Enter the telephone number of the IRS Budget Office Coordinator official related to the reimbursable agreement.
2.f.	Fax number	Enter the fax number of the IRS Budget Office Coordinator official related to the reimbursable agreement.
2.g.	Email address	Enter the email address of the IRS Budget Office Coordinator official related to the reimbursable agreement.
3.	Statutory authority	Internal Revenue Code section references box is pre-populated. These statutory references always apply. Other Statutory Authority - This box should be checked when an additional statutory authority applies. Enter additional statutory authority on the line provided, if applicable.
4.	Customer status	Check whether you are a new or prior customer.
5.	Requested due date	Enter the due date for your order. Use the (MM-DD-YYYY) format.
6.	Description of Statistics of Income (SOI) products for sale	Check the box by the Statistics of Income (SOI) product(s) that you are ordering. Use separate Statistics of Income User Fee Form for each product requested.
6.a.	Year(s) requested	Enter the year(s) that you are requesting.
6.b.	Other data requests	Enter the specify data request if not available.
7.	Advance payment requirements	
7.a.	Total cost of products requested	Enter the total cost of the products that you requested.

Field Number	Field Name	Field Action
8	Billing & collection contact information and payment requirements	
<b>Finance Office Representative</b>		
8.a.	Official's name	Enter the name of the Buyer's Finance Office Representative official.
8.b.	Official's title	Enter the title of the Buyer's Finance Office Representative official.
8.c.	Billing address	Enter the address - street number, street name, city, state, and zip code of the Buyer's Finance Office Representative official.
8.d.	Telephone number	Enter the telephone number of the Buyer's Finance Office Representative official for correspondence on billing and collection issues.
8.e.	Fax number	Enter the fax number of the Buyer's Finance Office Representative official for correspondence on billing and collection issues.
8.f.	Email address	Enter the email address of the Buyer's Finance Office Representative official for correspondence on billing and collection issues.
8.g.	TIN/EIN	Enter the valid Taxpayer Identification Number (TIN) or Employee Identification Number (EIN) of the Buyer.
8.h.	DUNS	Enter the Dun and Bradstreet Universal Numbering System (DUNS) of the Buyer.
<b>Seller - Advancement payment info</b>		
8.a.	IRS Office name	Enter the IRS Finance Office Representative official name.
8.b.	Telephone number	Enter the IRS Finance Office Representative official telephone number.
8.c.	Fax number	Enter the IRS Finance Office Representative official fax number.
8.d.	Email address	Enter the IRS Finance Office Representative official email address.
8.e.	TIN/EIN	Enter the IRS Taxpayer Identification Number (TIN).
	Payment method	Enter payment method option: 1) Paper Check, 2) Electronic Check via Pay.gov, 3) Money Order, or 4) Other. If another method is selected, describe the method used. One box must be checked.
9.	Authorizing/Approving official information	<b>Note:</b> Section 11a includes additional Buyer and Seller Authorizing/Approving information fields for cases where a program area requires multiple authorizing/approving officials.
<b>Buyer</b>		
9.a.	Official's name	Enter the name of the Buyer's Authorizing/Approving official.
9.b.	Official's title	Enter the title of the Buyer's Authorizing/Approving official.
9.c.	Telephone number	Enter the telephone number of the Buyer's Authorizing/Approving official.
9.d.	Email address	Enter the email address of the Buyer's Authorizing/Approving official.
9.e.	Signature/Date	The Buyer's Authorizing/Approving Official must sign and date to authorize the purchase of products and/or services provided on behalf of the requesting entity. Work on the project cannot begin until final signatures have been obtained.
<b>Seller</b>		
9.a.	Official's name	Enter the name of the IRS Authorizing/Approving official. Must be an IRS Employee.
9.b.	Official's title	Enter the title of the IRS Authorizing/Approving official.
9.c.	Telephone number	Enter the telephone number of the IRS Authorizing/Approving official.
9.d.	Email address	Enter the email address of the IRS Authorizing/Approving official.
9.e.	Signature/Date	The IRS Authorizing/Approving Official must sign and date to authorize the funding of products and/or services provided to the buyer on behalf of the seller. Work on the project will not begin until the sign-off has occurred.
9a.	Co-Signature for authorizing/approving official (as appropriate)	Includes additional Buyer Authorizing/Approving information fields for cases where a program area requires multiple authorizing/approving officials.