Vermont Farm to Family Program Federal Taxpayer Identification Number Assurance

| 1. | Name of farmers market: |
|----|---|
| 2. | 9-digit federal Employer Identification Number (EIN) assigned by IRS to, or used by, the farmers market for financial purposes: |
| 3. | What is the full name of the business or organization to which the Internal Revenue Service assigned the EIN listed in #2? Same as market name on line 1, OR The following business/organization/municipality (specify): |
| | Business Name: |
| | Mailing Address: |
| | |

Farmers Market Assurance Regarding the Business Entity Assigned the Above EIN *The term "entity" in the following assurances means the market or its sponsor identified in #4 above.*

- a) The market understands that all entities must comply with any applicable federal or state tax laws, including income tax withholding for employees performing services within the State, payment of use tax on property used within the State, and corporate and/or personal income tax on income earned within the State.
- b) The market understands that state law (32 VSA Section 3113) identifies an entity as being in good standing with the Vermont Department of Taxes if:
 - (i) no taxes are due and payable and all returns have been filed;
 - (ii) the liability for any taxes due and payable is on appeal;
 - (iii) the entity is in compliance with a payment plan approved by the Vermont Department of Taxes; or
 - (iv) in the case of a licensee, the agency finds that requiring immediate payment of taxes due and payable would impose an unreasonable hardship.
- c) The market understands that the Vermont Department of Taxes may withhold Farm to Family Program payments to the market if the entity assigned the above EIN is not in good standing with that Department. The market also understands that the State does not make Farm to Family Program payments directly to participating farmers, and that a market not in good standing with the Vermont Department of Taxes would remain obliged to pay its vendors the face value of any Farm to Family coupons redeemed at the market.
- d) The market certifies that, to the best of its knowledge as of the date this document is signed below, the entity identified above is good standing with the Vermont Department of Taxes.

Certification by Authorized Farmers Market Representative:

Signature: _____

Date signed: _____

Printed or typed name of the person signing this form:

TaxAssureForm.doc (3-23-17)

Purpose of Vermont Farm to Family Program Federal Taxpayer ID Number Assurance Form

Farm to Family payments are only made to farmers markets or their sponsoring organizations, not to individual market members. The state Finance Department requires each market to have a federal Employer Identification Number (EIN). It also needs certain bank account data for markets that receive program payments by direct deposit instead of paper checks.

To protect market privacy and security, records identifying market EIN and account data are segregated from other Farm to Family records

Payments to the market may be automatically diverted to the VT Tax Department if the market – or other entity assigned the EIN used by the market – is not in good standing with that Department. It does not matter that Farm to Family payments reimburse markets for their coupon redemption payments to vendors and are not income to the market itself. The law reasonably says that the State should not send money to any entity that owes them back taxes and did not make a good faith effort to address a problem the Department had notified them about. The Tax Department will answer questions, correct errors or work out arrangements as needed to bring an entity back into good standing.

The form requests the current federal EIN data for the farmers market. Its assurance section cites the Vermont law and requires the market's signature.

Respond to all 3 questions on the form, sign it at the bottom. It must accompany the other Farm to Family Program paperwork due the first week of May for the market to be in this year's program. It is required annually.

The market is advised to make a copy of the completed form for its own records.

Please direct any questions about this form to the program coordinator at 802-241-0955 (ahs.dcffarmtofamily@vermont.gov).

TaxAssureForm.doc - Page 2 (3/23/17)