FACULTAD ECONOMÍA Y NEGOCIOS
UNIVERSIDAD DE CHILE

maria magdalena gandolfo gandolfo
Firmado digitalmente por maria magdalena gandolfo gandolfo
Fecha: 2023.06.01 08:40:10 -04'00'

AUTORIZA TRATO DIRECTO PARA LA CONTRATACIÓN DEL CURSO SOCIAL & BEHAVIORAL (SBE) COMPREHENSIVE (HSR) CON CITI PROGRAM, POR RAZONES QUE INDICA.

RESOLUCIÓN N°235.23

SANTIAGO, 21 de abril de 2023.

VISTOS:

Lo dispuesto en la Ley N.º 21.094 sobre Universidades Estatales; en el Decreto con Fuerza de Ley N.º 153 de 1981 y Decreto con Fuerza de Ley N.º 3 de 2007, que establece los Estatutos de la Universidad de Chile, ambos del Ministerio de Educación; en el Decreto Universitario N.º 906 de 2009, que establece las normas generales de organización y funcionamiento de las Facultades de la Universidad de Chile; en el Decreto con Fuerza de Ley N.º 1, del Ministerio de Hacienda, del 13 de diciembre de 2000, fija Texto Refundido, Coordinado y Sistematizado de la Ley N.º 18.575, Orgánica Constitucional de Bases Generales de la Administración del Estado; en la Ley N.º 19.880, que establece bases de los procedimientos administrativos que rigen los actos de los Órganos de la Administración del Estado; en el Decreto Supremo N.º 180 de 1987, del Ministerio de Hacienda; en la Ley N.º 19.886, de Bases sobre Contratos Administrativos de Suministro y Prestación de Servicios; en el Decreto Supremo N.º 250 de 2004, del Ministerio de Hacienda, que aprueba el Reglamento de la Ley N.º 19.886, de Bases Sobre Contratos Administrativos de Suministro y de Prestación de Servicios; en la Resoluciones N.ºs 7 de 2019 y 14 de 2022, de la Contraloría General de la República; en los Decretos TRA N.ºs 309/99/2022; 309/1699/2018 y 309/15/2021;

CONSIDERANDO:

1. Que, la Facultad de Economía y Negocios de la Universidad de Chile ha fijado como su misión *"*[d]*esarrollar y entrenar a líderes competentes con sólidos conocimientos y habilidades en Economía y Negocios a través de sus programas de pregrado, postgrado y desarrollo ejecutivo. Que sean capaces de sobresalir en Chile y el extranjero, crear y generar nuevo conocimiento relevante en los campos de la Economía y los Negocios que contribuya al desarrollo y competitividad del país dentro de un ambiente de rigor, excelencia académica y diversidad intelectual"*.

2. Que, para apoyar el cumplimiento de la misión institucional, la Facultad cuenta con un Comité de Ética, cuya finalidad principal es proteger a los participantes en investigaciones con seres humanos, o bien, que requieran datos sensibles de aquellos. Para ello, el comité realiza una revisión de los antecedentes presentados por los investigadores responsables y emite una resolución, según se indica en el informe de fecha 20 de marzo, suscrito por la Jefa de Gabinete del Vicedecanato de la Facultad.

3. Que, en este contexto, como se expone en el informe, es de vital importancia que los miembros del Comité de Ética conozcan los códigos de ética vigentes que permitan dar cumplimiento a su función.

4. Que, como se reseña en el informe citado, existe una regulación específica en esta materia, la que está dada por la Ley N.º 21.120 (sobre la investigación científica en el ser humano, su genoma y prohíbe la clonación humana) y su Reglamento, contenido en el Decreto Supremo N.º 114 de 2011, del Ministerio de Salud. La ley citada, de acuerdo con su artículo 1, *"tiene por finalidad proteger la vida de los seres humanos, desde el momento de la concepción, su integridad física y psíquica, así como su diversidad e identidad genética, en relación con la investigación científica biomédica y sus aplicaciones clínicas"*, imponiendo diversos límites a la investigación con seres humanos, como se puede desprender de, entre otros, su artículo 10, que señala que *"*[t]*oda investigación científica en seres humanos que implique algún tipo de intervención física o psíquica deberá ser realizada siempre por profesionales idóneos en la materia, justificarse su objetivo y metodología y ajustarse en todo a lo dispuesto en esta ley"*, agregando este artículo como requisito previo a toda investigación un *"informe favorable del Comité Ético Científico que corresponda, según el reglamento"*.

5. Que, por su parte, el reglamento indicado en el considerando anterior, al regular los Comités Ético Científicos (CEC), en su artículo 16 señala como responsabilidad esencial *"el proteger los derechos, la seguridad y el bienestar de los sujetos de investigación"*, agregando en su inciso tercero, como obligación de la autoridad superior de la entidad en la que se constituye el *"velar por el acceso de sus integrantes a información científica y técnica de las materias relacionadas con ética e investigación biomédica y asegurar el apoyo de recursos necesarios para su debido funcionamiento"*.

6. Que, por este motivo, y en atención a las diversas solicitudes de evaluación sometidas al Comité de Ética, se hace imperativo capacitar a sus integrantes para que adquieran conocimientos en los aspectos más relevantes y actualizados en materia de ética en la investigación con seres humanos.

7. Que, revisado el portal www.mercadopublico.cl, se constató que no existe ningún curso relativo a estas materias disponible bajo la modalidad de Convenio Marco.

8. Que, por ello, se requirió una cotización al proveedor CITI Program, con domicilio en 1981 Marcus Avenue, Suite 210, Lake Success, Nueva York, Estados Unidos, para la contratación del curso denominado Human Subjects Research (HSR) – Social & Behavioral (SBE) Comprehensive (HSR), para cuatro de los miembros que conforman el comité, por un valor total de USD 996.- (novecientos noventa y seis dólares), según se desprende de la cotización N.º SO20231208 de fecha 15 de marzo de 2023.

9. Que, el artículo 38 de la Ley N.º 21.094, sobre Universidades Estatales, en relación con el artículo 10 N.º 7, letra k), del Reglamento de la Ley N.º 19.886, contenido en el Decreto Supremo N.º 250 de 2004, del Ministerio de Hacienda, permite recurrir a la modalidad de trato directo "(…) cuando se trate de la compra de bienes o la contratación de servicios, incluida la contratación de créditos, que se requieran para la implementación de actividades o la ejecución de proyectos de gestión institucional, de docencia, de investigación, de creación artística, de innovación, de extensión o de vinculación con el medio de dichas instituciones,

en que la utilización del procedimiento de licitación pública ponga en riesgo la oportunidad, la finalidad o la eficacia de la respectiva actividad o proyecto".

10. Que, la norma transcrita exige, para su configuración, la concurrencia de dos requisitos, a saber: i) que se trate de una contratación destinada a la implementación de actividades o ejecución de proyectos, en las modalidades allí descritas; y ii) que recurrir a un procedimiento licitatorio ponga en riesgo la oportunidad, finalidad o eficacia de la respectiva actividad o proyecto.

11. Que, en cuanto al primer requisito, se debe considerar, de acuerdo con el informe citado, que el curso entrega una revisión amplia de los temas de investigación con sujetos humanos para investigadores del área social y conductual, tratando, entre otros temas, historia y principios éticos, protección de sujetos humanos, módulos avanzados sobre temas de consentimiento informado, poblaciones vulnerables, evaluación de riesgos, privacidad y confidencialidad, conflictos de interés en la investigación con sujetos humanos e investigación basada en internet.

12. Que, el curso, en consecuencia, permitirá no solo cumplir con la normativa reseñada en considerandos anteriores, sino que también dotar a los miembros del Comité de Ética los conocimientos necesarios para el correcto desempeño de sus funciones, siendo por tanto este curso un servicio necesario para implementar y ejecutar actividades principalmente de gestión institucional y de investigación desarrollada por los profesores de la Facultad.

13. Que, para analizar el segundo requisito, se debe tener en cuenta que, de acuerdo con lo expuesto en el informe, existen ventajas asociadas al programa ofrecido por el proveedor CITI Program, como su formato totalmente en línea y el hecho de ser una organización que goza de reconocimiento a nivel mundial, con más de 2.500 organizaciones inscritas como centros de investigación, universidades y centros de salud.

14. Que, considerándose este programa adecuado, tanto en su contenido como en la forma de impartición, a las necesidades manifestadas por la Facultad en orden a entregar insumos que permitan un óptimo desarrollo de las labores desempeñadas por el comité, corresponde ponderar ahora cuál sería el mecanismo idóneo para obtener este curso.

15. Que, siendo el proveedor quien responde de mejor manera a estas necesidades, y siendo extranjero sin ningún distribuidor o intermediario a nivel local, se puede concluir con meridiana claridad que un procedimiento licitatorio no permitiría, por su naturaleza, obtener el curso, ya que mediante dicha vía no se podría llegar al proveedor ya individualizado. En ese sentido, una licitación pública representa un riesgo para la oportunidad, finalidad y eficacia de las actividades de capacitación que requieren los miembros del comité para, a su vez, colaborar de manera eficiente y eficaz en los procesos de investigación llevados a cabo en la Facultad que requieren su opinión como requisito obligatorio de acuerdo con la normativa citada, ya que en los hechos implicaría no poder acceder a este servicio.

16. Que, en consecuencia, el único mecanismo de compra que se ajusta a la necesidad de contratar el curso en cuestión, dando cumplimiento a los principios establecidos en el inciso final del artículo 6 de la Ley N.º 19.886, que obligan a propender a la "eficacia, eficiencia y ahorro", es el trato directo aquí planteado.

17. Que, todo lo señalado se ve reforzado por lo establecido en la resolución N.º 01150 de 2021, que regula la aplicación de las causales citadas en el considerando 6, estableciendo diversas hipótesis en las que se puede privilegiar el uso del trato directo, según se desprende de su artículo 2, letra e) en relación con el artículo 4, letra e), situaciones entre las que cabe citar las siguientes: "3) Especialización ofrecida por un determinado proveedor en venta de bienes o servicios específicos y selectos; 4) Adquisiciones de bienes o contratación de servicios ofrecidos en el extranjero, que se realicen por importación directa o mediante convenios extranjeros, sin perjuicio de la exclusión señalada en el inciso segundo del artículo 37 de la Ley Nº21.094 cuando se trate del suministro de bienes muebles".

18. Que, a su vez, el carácter extranjero del proveedor, así como el formato de entrega del curso materia de la presente resolución, permiten configurar la causal contemplada en el artículo 8, letra e), de la Ley N.º 19.886 en relación con el artículo 10 N.º 5 de su Reglamento, que permite proceder mediante una contratación directa "[s]i se tratara de convenios de prestación de servicios a celebrar con personas jurídicas extranjeras que deban ejecutarse fuera del territorio nacional", cuestión que se verifica en la especie, al tratarse de un proveedor extranjero que prestará sus servicios de manera remota, permitiendo el acceso a sus servidores.

19. Que, dándose todos los supuestos que hacen viable la contratación directa en virtud de las causales invocadas en los considerandos 8 y 17, la presente contratación será autorizada de acuerdo a lo consignado en esta resolución.

20. Que, el presente requerimiento cuenta con disponibilidad presupuestaria, según se desprende del certificado de fecha 30 de marzo de 2023, por un monto de USD 996.- (novecientos noventa y seis dólares americanos), más gastos correspondientes a la transferencia electrónica, y el cual será pagado en una cuota una vez que se encuentre totalmente tramitada la Resolución que lo apruebe.

21. Que, debido a las particulares características de la contratación y la organización que provee los servicios requeridos corresponde a una entidad extranjera no inscrita en el registro de proveedores del Estado, se hace imposible para esta Facultad efectuar el proceso de compras a través del portal www.mercadopublico.cl, debiendo gestionarse en conformidad con lo establecido por el artículo 62 N.º 6 del Reglamento de la Ley N.º 19.886.

22. Que, la contraparte técnica será don Erwin Hansen Silva, académico de la Facultad de Economía y Negocios.

23. Que, la Facultad de Economía y Negocios de la Universidad de Chile cuenta con los fondos necesarios para proceder con la contratación requerida, Por tanto;

R E S U E L V O:

1. **AUTORÍZASE** la contratación del curso **Human Subjects Research (HSR) – Social & Behavioral (SBE) Comprehensive (HSR)**, impartido por CITI Program, con domicilio en 1981 Marcus Avenue, Suite 210, Lake Success, Nueva York, Estados Unidos, por un monto de USD 996.- (novecientos noventa y seis dólares), más gastos de trasferencia en virtud de las causales establecidas en la parte considerativa.

2. **APRUÉBANSE** las condiciones de la Inscripción al curso **Social & Behavioral (SBE) Comprehensive (HSR)**, de CITI Program, establecidas en https://about.citiprogram.org/course/human-subjects-research-2/.

3. **AUTORÍZASE** el pago por la suma de USD 996.- (novecientos noventa y seis dólares) más gastos correspondientes, a través de transferencia electrónica, pagados en una cuota, una vez que se encuentre totalmente tramitado el presente acto y realizada según los siguientes datos:

Nombre Beneficiario:	CITI PROGRAM, A DIVISION OF BRANY
Dirección Beneficiario:	1981 Marcus Avenue, Suite 210, Lake Success, New York 11042
Número de cuenta:	733125137
Nombre Banco:	CHASE BANK
Dirección Banco:	2335 New Hyde Park Road, New Hyde Park, NY 11042
Swift:	CHASUS33
ABA	021000021

4. **IMPÚTESE** el gasto correspondiente, al Título A, ítem 2.6 del presupuesto universitario vigente, con cargo al presupuesto de la Facultad de Economía y Negocios de la Universidad de Chile, y páguese en su valor equivalente a moneda chilena al momento de efectuarse el pago.

5. **PUBLÍQUESE** la presente resolución en el portal www.mercadopublico.cl.

ANÓTESE, PUBLÍQUESE Y ARCHÍVESE

Signed by:Enrique Francisco Manzur Mob
Signed at:2023-05-01 22:52:20 -04:00
Reason:Apruebo este documento

Enrique Manzur Mobarec

ENRIQUE MANZUR MOBAREC
Vicedecano

Signed by:José Fernando De Gregorio
Signed at:2023-05-02 10:21:24 -04:00
Reason:Apruebo este documento

José Fernando De Gregorio Rebeco

JOSÉ DE GREGORIO
Decano

Signed by:Pedro Antonio Carrizo Polanco
Signed at:2023-04-28 18:20:00 -04:00
Reason:Apruebo este documento

Pedro Carrizo Polanco

PEDRO CARRIZO POLANCO
Director Económico y Administrativo

VRN/JLG
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2.- Dirección Económica y Administrativa - FEN.
3.- Decanato - FEN.
4.- Unidad de Adquisiciones - FEN.

Santiago, 20 marzo 2023

INFORME TÉCNICO

A través del presente informe, se manifiesta la necesidad de realización de capacitación en ética para los miembros del comité de ética para la investigación con seres Humanos de la Facultad de Economía y Negocios de la Universidad de Chile.

Un comité de ética tiene por finalidad principal, proteger a los participantes en la investigación humana. Para ello el comité realiza una revisión de los antecedentes presentados por los investigadores responsables y emite una resolución. Por esto, es de vital importancia que los miembros del comité de ética conozcan los códigos de ética vigentes que permitan dar cumplimiento a estas demandas.

En Chile, se ha regulado legalmente la investigación científica teniendo su expresión evidente en la existencia de los Comité de Ética Científico (CEC). El reglamento de la ley 20.120 Decreto 114, plantea la exigencia que los miembros de CEC que evalúen e informen los protocolos de las investigaciones científicas, cuenten con calificación y experiencia suficiente para realizar esta labor (Art. 17).

Sin embargo, de los actuales miembros del comité de ética FEN, los profesores: Esteban Puentes, Harold López y Erwin Hansen y su asistente Ximena Castillo, ninguno cuenta con las competencias suficientes para poder realizar de manera adecuada su rol como parte de este comité. Considerando las diversas demandas de evaluación que llegan al comité de ética FEN, se hace cada vez más necesario que sus miembros cuenten con una capacitación formal en los aspectos más relevantes y actualizados en cuanto a la ética en la investigación con seres humanos.

Por esta razón es que se ha solicitado los fondos necesarios para que los miembros del comité de ética FEN puedan realizar el curso titulado “Social –Behavioral-Educational (SBE) Comprehensive, impartido por CITI Program. Este curso entrega una revisión amplia de los temas de investigación con sujetos humanos para investigadores del área social y conductual. Entre los temas que incluye el curso se encuentran: Historia y

principios éticos, Protección de sujetos humanos, Módulos avanzados sobre temas de consentimiento informado, Poblaciones vulnerables, Evaluación de riesgos, Privacidad y Confidencialidad, Conflictos de interés en la investigación con sujetos humanos, Investigación basada en internet, entre otros.

CITI Program, es una plataforma de aprendizaje en línea que ofrece una amplia variedad de cursos y módulos de capacitación para profesionales en áreas relacionadas con la investigación, la ética y el cumplimiento en la investigación científica. Este programa se centra en el desarrollo de habilidades en áreas como la ética en la investigación, la protección de datos de investigación, el diseño de investigación, la administración de datos, la privacidad y la seguridad, entre otros temas.

Entre las ventajas que presenta el programa ofrecido por CITI Program, se encuentra: El programa se ofrece completamente en línea, facilitando de esta manera el acceso a los participantes, además, cuenta con gran reconocimiento a nivel mundial, tiene más de 2500 organizaciones suscritas como centros de investigación, universidades y centros de salud.

Para mayor información se recomienda revisar https://about.citiprogram.org/get-to-know-citi-program/

Dado que este proveedor responde a las necesidades del comité y es extranjero, se hace necesario proceder mediante su contratación directa, ya que un procedimiento licitatorio pone en riesgo la oportunidad, finalidad y eficacia de la capacitación requerida, debido a que no sería posible lograr obtener los cursos requeridos por esta vía.

Quedamos atentos a vuestras consultas e información necesaria para complementar nuestra solicitud.

Daniela Catalina Rebolledo Musalem
18.024.576-6
19/04/2023 - 17:20
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Atentamente,

Comité de ética para la investigación con seres Humanos FEN.

Formulario de Solicitud de Compras y Contrataciones y Certificado Disponibilidad Presupuestaria

Fecha de Solicitud: 30-03-2023

ÍTEM I: IDENTIFICACIÓN UNIDAD REQUIRENTE

Unidad Solicitante	Responsable de la contratación:	Cargo
DECANATO Gabinete Decanato	DANIELA REBOLLEDO M.	Jefe Gabinete Vicedecanato

ÍTEM II: ANTECEDENTES GENERALES DE LA SOLICITUD

Nombre de la Adquisición (Indicar solo nombre de referencia, SIN DETALLES)

Capacitación Comité de Etica

¿Está incorporada en Plan Anual de Compras? SI

Objetivo de la Compra y Detalles

Asistencia de 4 participantes al curso "Social –Behavioral-Educational (SBE) Comprehensive"

¿Solicita renovar un contrato vigente? NO

Indicar N° y Fecha Decreto que aprueba contrato anterior:

Monto estimado de (Impuestos incluidos) 996,00

Monto en letras (Incluir moneda) Novecientos noventa y seis dólares americanos

Moneda: US$

Periodo de duración de la compra Desde: **2023** Hasta: **2023**

(Años que comprende la ejecución del gasto, si se ejectará el total durante este periodo no modifique los valores)

Imputar Gasto a, indicar Centro de Registro:

Codigo Centro de Registro	120.501.014.201.001	por US$	996,00
Nombre Ceco	Gabinete Decanato Bienes y Servicios de Consumos		

(Para agregar un segundo Ceco, presione el botón + situado a la izquierda de este mensaje)

Centro de Registro Adicional (Opcional)	Ingrese código de Centro de Registro	por US$	0,00
Nombre Ceco			

Forma de Contratación Trato Directo

¿Consultó previmente convenio marco? SI

IMPORTANTE: Si habiendo consultado el Convenio Marco, la compra o contratación NO se hará por este medio, indique las razones fundadas, acompañadas de una análisis técnico y/o económico, por las cuales su opción NO es el Convenio Marco. Este argumento se incluirá en la Resolución que irá a Control de Legalidad y se remitirá a la Dirección de ChileCompra. **Si no se adjunta esta información, la solicitud será rechazada.**

Fundamento:

ÍTEM III: COTIZACIONES

Debe adjuntar 3 cotizaciones cuando la contratación:	**Debe adjuntar 1 cotización cuando la contratación:**
1. Es menor a 3 UTM	1. Es menor a 3 UTM **y es realizada por fuera del portal**
2. Corresponde a Art. 10 N° 1, 2, 5 y 8	2. Corresponde a Art. 10 N° 3, 4, 6 y 7

ÍTEM IV: CERTIFICADO DISPONIBILIDAD PRESUPUESTARIA

Seleccione un Título	Seleccione un Subtítulo	Seleccione un Item
A.- Gastos de Operación	2. Compras de Bienes y Servicio	2.6 Otros Servicios

De conformidad al presupuesto aprobado para esta institución por Decreto N°180 de 1987. Certifico que a la fecha del presente documento, la institución cuenta con el presupuesto para el financiamiento de los servicios/productos 'Capacitación Comité de Etica ', por un importe total de US$996 (Novecientos noventa y seis dólares americanos)al centro de registro 120.501.014.201.001. Impútese el gasto correspondiente a la anualidad del Título A.- Gastos de Operación, Subtítulo 2. Compras de Bienes y Servicio, del item 2.6 Otros Servicios, del presupuesto Universitario Vigente.

En el caso de tratarse de una Transferencia, indicar:

Nombre Beneficiario	
Nombre del Banco	
Cuenta Corriente Nº	
Dirección del Banco	
Moneda	
SWITH	
ABA	

Breve descripción del motivo de la transferencia

Daniela Catalina Rebolledo Musalem
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04/04/2023 - 12:49
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DANIELA REBOLLEDO M.
Jefe Gabinete Vicedecanato
FACULTAD DE ECONOMÍA Y NEGOCIOS

CITI Program, a division of BRANY
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Lake Success, NY 11042
888-529-5929 Option 4 (US Toll Free)
+1-305-907-3097 (Outside US)
admin@citiprogram.org

* INVOICE *

CONTACT INFORMATION
Universidad de Chile Ximena Castillo Diag. Paraguay 257 8330015 Santiago, Region Metropolitana Chile

DATE	NUMBER
3/15/2023	SO20231208
DUE DATE	**P.O. No.**
3/15/2023	

DESCRIPTION	QTY	RATE	AMOUNT
INDEPENDENT LEARNER SUBSCRIPTION - Access to one CITI Program course for one learner for one year from the date of purchase or activation. Completion reports are valid for one year from the date of course completion. Course Selected: Human Subjects Research (HSR) - Social & Behavioral (SBE) Comprehensive (HSR) PAYMENT OPTIONS: 1- CHECK PAYMENTS - Please make check payable to CITI Program, a division of BRANY and mail to the address listed above. Please submit a copy of Invoice with your check. 2- CREDIT CARD PAYMENTS - To access our online payment portal, please go to https://pay.citiprogram.org 3- ELECTRONIC FUNDS TRANSFER (EFT) PAYMENTS - To request information for EFTs, please email: admin@citiprogram.org and insert the title: EFT Information Requested. Case#01277987	4	249.00	996.00
Total sales tax		0.00	0.00

This offer will expire SIX MONTHS from the date listed above	**TOTAL**	$996.00

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CITI PROGRAM

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INSTRUCTIONS: For Electronic Funds Transfers (federal wire transfers and ACH options) see information below. Upon completion of your Electronic Funds Transfer submission, please send an email to admin@citiprogram.org confirming your payment and detailing your institution's Invoice Number and Invoice Amount so we may track your payment and post it to your CITI Program subscription account.

Bank Information:
CHASE BANK
2335 New Hyde Park Road
New Hyde Park, NY 11042

ABA (routing) #021000021
Account #733125137

For international transfers: SWIFT code = CHASUS33

Beneficiary Information:
CITI PROGRAM, A DIVISION OF BRANY
1981 Marcus Avenue, Suite 210
Lake Success, New York 11042

FACULTAD ECONOMÍA Y NEGOCIOS
UNIVERSIDAD DE CHILE

CERTIFICADO

Por medio del presente documento, se certificó que, efectuada la búsqueda en la tienda electrónica de Mercado Público www.mercadopublico.cl, de la contratación directa de Curso de Ética, se observó lo siguiente:

1. No se encuentra disponibilidad del servicio en la tienda electrónica de Mercado Público www.mercadopublico.cl. Se adjunta pantallazo de la búsqueda.





Sin otro particular

Felipe Alejandro Ibáñez Rodríguez

Firmado digitalmente por Felipe Alejandro Ibáñez Rodríguez

Felipe Ibáñez Rodríguez
Jefe de Unidad de Adquisiciones

Santiago, Abril de 2023

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Biomedical Research Alliance of New York LLC

2 Business name/disregarded entity name, if different from above

CITI Program, a division of BRANY

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☑ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ P

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1981 Marcus Avenue, Ste 210

6 City, state, and ZIP code

Lake Success, New York 11042

Requester's name and address (optional)

7 List account number(s) here (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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

1	3	–	3	9	9	9	5	9	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ [signature] Date ▶ 1/16/2023

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. 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

4. 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,* later, for further information.

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 Pub. 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 24% 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 instructions for Part II 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,* later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships,* earlier.

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,* later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 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.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester,* later, 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. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

[3] You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships,* earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or 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@uce.gov* or report them at *www.ftc.gov/complaint.* You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* 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, payers 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.