

The Honorable Marsha J. Pechman

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UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

FEDERAL TRADE COMMISSION,

Plaintiff,

v.

JESSE WILLMS, individually and as a director or owner of 1021018, 1016363, and 1524948 Alberta Ltd; Circle Media Bids Limited; Coastwest Holdings Limited; Farend Services Ltd; JDW Media, LLC; Net Soft Media, LLC; Sphere Media, LLC; True Net, LLC; and Mobile Web Media, LLC;
PETER GRAVER, individually and as an officer of JDW Media, LLC;
ADAM SECHRIST, individually and as a director and shareholder of Circle Media Bids Limited and manager of Sphere Media, LLC;
BRETT CALLISTER, individually and as an officer of True Net, LLC;
CAREY L. MILNE, individually and as an officer of Net Soft Media, LLC;
ELIZABETH GRAVER, individually and as an officer of Mobile Web Media, LLC;

Case No. 2:11-cv-828-MJP

STIPULATED FINAL JUDGMENT AND ORDER FOR PERMANENT INJUNCTION AND MONETARY RELIEF AS TO JESSE WILLMS; 1021018 ALBERTA LTD; 1016363 ALBERTA LTD; 1524948 ALBERTA LTD; CIRCLE MEDIA BIDS LIMITED; COASTWEST HOLDINGS LIMITED; FAREND SERVICES LTD; JDW MEDIA, LLC; NET SOFT MEDIA, LLC; SPHERE MEDIA, LLC; TRUE NET, LLC; and MOBILE WEB MEDIA, LLC

1 **1021018 ALBERTA LTD**, also d.b.a.
2 Just Think Media, Credit Report America,
3 eDirect Software, WuLongsource, and Wuyi
4 Source;
5 **1016363 ALBERTA LTD**, also d.b.a.
6 eDirect Software;
7 **1524948 ALBERTA LTD**, also d.b.a. Terra
8 Marketing Group, SwipeBids.com, and
9 SwipeAuctions.com;
10 **CIRCLE MEDIA BIDS LIMITED**, also
11 d.b.a. SwipeBids.com, SwipeAuctions.com,
12 and Selloffauctions.com;
13 **COASTWEST HOLDINGS LIMITED**;
14 **FAREND SERVICES LTD**;
15 **JDW MEDIA, LLC**;
16 **NET SOFT MEDIA, LLC**, also d.b.a.
17 SwipeBids.com;
18 **SPHERE MEDIA, LLC**, also d.b.a.
19 SwipeBids.com and SwipeAuctions.com;
20 **TRUE NET, LLC**, also d.b.a.
21 Selloffauctions.com; and
22 **MOBILE WEB MEDIA, LLC**;

23 Defendants.

24
25 Plaintiff, Federal Trade Commission (“Commission”), filed its Amended Complaint for a
26 permanent injunction and other equitable relief in this matter pursuant to Section 13(b) of the
27 Federal Trade Commission Act (“FTC Act”), 15 U.S.C. § 53(b), and Section 917(c) of the
28 Electronic Fund Transfer Act (“EFTA”), 15 U.S.C. § 1693o(c). The Commission and defendants
Jesse Willms; 1021018 Alberta Ltd; 1016363 Alberta Ltd; 1524948 Alberta Ltd; Circle Media
Bids Limited; Coastwest Holdings Limited; Farend Services Ltd; JDW Media, LLC; Net Soft
Media, LLC; Sphere Media, LLC; True Net, LLC; and Mobile Web Media, LLC (collectively,
“defendants”) stipulate to entry of this Stipulated Final Judgment and Order for Permanent
Injunction and Monetary Relief (“Order”) to resolve all matters in dispute in this action between
them.

1 defendants or their clients with, or referring to any of the defendants or their clients,
2 potential or actual customers.

3 3. **“Assist others” or “Assisting others”** means providing products or services to another
4 person or entity including, but not limited to (a) formulating, developing, or providing, or
5 arranging for the formulation, development, or provision of, any advertising or marketing
6 content; (b) performing advertising or marketing services of any kind including, but not
7 limited to, soliciting endorsements or testimonials, selecting sponsored search result
8 terms or the criteria for contextual or behavioral advertising delivery; tracking, testing,
9 optimizing, or otherwise assessing the efficacy of any advertisement; registering or
10 advising others about the registration of domain names; presenting or making available to
11 others the opportunity to participate in any advertising campaign or to act as a publisher
12 of advertising or driving traffic to any web page, URL, or mobile application; (c)
13 providing names, or assisting in the generation, of potential customers; or (d) processing
14 or arranging for processing of credit card, debit card, Automated Clearinghouse (“ACH”)
15 debits, remotely-created checks, or payments through any other system.

16 4. **“Billing Information”** means any data that enables any person or entity to access a
17 consumer’s account, such as a credit card, checking, savings, share or similar account,
18 utility account, mortgage loan account, or debit card account.

19 5. **“Clear and Conspicuous” or “Clearly and Conspicuously”** means:

20 a. In print communications, the message shall be presented in a manner that stands
21 out from the accompanying text, so that it is sufficiently prominent, because of its
22 type size, contrast to the background against which it appears, location, or other
23 characteristics, for an ordinary consumer to notice, read, and comprehend it in
24 relation to any claim it may be modifying;

25 b. In communications made through an electronic medium (such as television,
26 video, radio, and interactive media, such as the Internet, online services, mobile
27 services and software), the message shall be presented simultaneously in both the
28 audio and visual portions of the communication. In any communication presented

1 solely through visual or audio means, the message may be made through the same
2 means in which the communication is presented. In any communication
3 disseminated by means of an interactive electronic medium such as software, the
4 Internet, online services, or mobile services, the message must be unavoidable
5 and presented prior to the consumer incurring any financial obligation. Any
6 audio message shall be delivered in a volume and cadence sufficient for an
7 ordinary consumer to hear and comprehend it in relation to any claim it may be
8 modifying. Any visual message shall be presented in a manner that stands out in
9 the context in which it is presented, so that it is sufficiently prominent, because of
10 its size and shade, contrast to the background against which it appears, length of
11 time it appears on the screen, and its location, for an ordinary consumer to notice,
12 read, and comprehend it in relation to any claim it may be modifying, without the
13 simultaneous presentation/use of visual or audio distractions, such as moving
14 images or audio unrelated to the message; and

15 c. Regardless of the medium used to disseminate it, the message shall be in
16 understandable language and syntax. Nothing contrary to, inconsistent with, or in
17 mitigation of the message shall be used in any communication.

18 6. **“Corporate Defendants”** means 1021018 Alberta Ltd, also d.b.a. Just Think Media,
19 Credit Report America, Wulongsource, and Wuyi Source; 1016363 Alberta Ltd, also
20 d.b.a. eDirect Software; 1524948 Alberta Ltd, also d.b.a. Terra Marketing Group,
21 SwipeBids.com, and SwipeAuctions.com; Circle Media Bids Limited, also d.b.a.
22 SwipeBids.com, SwipeAuctions.com, and Selloffauctions.com; Coastwest Holdings
23 Limited; Farend Services Ltd; JDW Media, LLC; Net Soft Media, LLC, also d.b.a.
24 SwipeBids.com; Sphere Media, LLC, also d.b.a. SwipeBids.com and SwipeAuctions.com;

1 True Net, LLC, also d.b.a. Selloffauctions.com; Mobile Web Media, LLC, and their
2 successors and assigns.

3 7. **“Dietary Supplement”** means:

- 4 a. any product labeled as a dietary supplement or otherwise represented as a dietary
5 supplement; or
6 b. any pill, tablet, capsule, powder, softgel, gelcap, liquid, or other similar form
7 containing one or more ingredients that are a vitamin, mineral, herb or other
8 botanical, amino acid, probiotic, or other dietary substance for use by humans to
9 supplement the diet by increasing the total dietary intake, or a concentrate,
10 metabolite, constituent, extract, or combination of any ingredient described
11 above, that is intended to be ingested, and is not represented to be used as a
12 conventional food or as a sole item of a meal or the diet.

13 8. **“Endorsement”** means any advertising message (including verbal statements,
14 demonstrations, or depictions of the name, signature, likeness, or other identifying
15 personal characteristics of an individual or the name or seal of an organization) that
16 consumers are likely to believe reflects the opinions, beliefs, findings, or experience of a
17 party other than the sponsoring advertiser. The party whose opinions, beliefs, findings,
18 or experience the message appears to reflect will be called the **“Endorser”** and may be
19 an individual, group, or institution.

20 9. **“Express Verifiable Authorization”** means:

- 21 a. Express written authorization by the customer, which includes the customer’s
22 signature, and shall include an electronic or digital form of signature, to the extent
23 that such form of signature is recognized as a valid signature under applicable
24 federal law or state contract law;
25 b. Express oral authorization which is audio-recorded and made available upon
26 request to the customer, and the customer’s bank or other billing entity, and
27 which evidences clearly both the customer’s authorization of payment for the
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1 goods or services that are the subject of the transaction and the customer's receipt
2 of all of the following information:

- 3 i. An accurate description, clearly and conspicuously stated, of the goods or
4 services for which payment authorization is sought;
- 5 ii. The number of debits, charges, or payments (if more than one);
- 6 iii. The date(s) the debit(s), charge(s), or payment(s) will be submitted for
7 payment;
- 8 iv. The amount(s) of the debit(s), charge(s), or payment(s);
- 9 v. The customer's name;
- 10 vi. The customer's billing information, identified with sufficient specificity
11 such that the customer understands what account will be used to collect
12 payment for the goods or services that are the subject of the transaction;
- 13 vii. A telephone number for customer inquiry that is answered during normal
14 business hours; and
- 15 viii. The date of the customer's oral authorization; or

16 c. Written confirmation of the transaction, identified in a clear and conspicuous
17 manner as such on the outside of the envelope, sent to the customer via first class
18 mail prior to the submission for payment of the customer's billing information,
19 and that includes all of the information contained in b(i)-(viii) above and a clear
20 and conspicuous statement of the procedures by which the customer can obtain a
21 refund in the event the confirmation is inaccurate; *provided*, however, that this
22 means of authorization shall not be deemed verifiable in instances in which goods
23 or services are offered in a transaction involving a free-to-pay conversion and
24 preacquired account information.

25 10. **"Food"** and **"Drug"** mean as defined in Section 15 of the FTC Act, 15 U.S.C. § 55.

26 11. **"In Close Proximity"** means for any communication presented solely through visual
27 means: on the same webpage, online service page, mobile device screen, or other
28 electronic page, and immediately adjacent to any cost-related claim or request that

1 consumers provide their name, address, telephone number, email address, or any
2 sensitive personal information and viewable in conjunction with the cost-related claim or
3 request that consumers provide their name, address, telephone number, email address, or
4 any sensitive personal information in such a manner that the communication is viewable
5 without requiring the consumer to scroll up, down, or sideways, or otherwise adjust their
6 browser window or mobile device window in any way. Representations or disclosures in
7 response to cost-related claims or request that consumers provide their name, address,
8 telephone number, email address, or any Sensitive Personal Information that are accessed
9 or displayed through hyperlinks, pop-ups, interstitials, or other means are NOT “In Close
10 Proximity.”

11 12. **“Marketing Affiliate”** means any person or entity with whom defendants are in direct
12 privity who participates with defendants in marketing any product or service.

13 13. **“Negative Option Feature”** means, in an offer or agreement to sell or provide any
14 product or service, a provision under which the consumer’s silence or failure to take an
15 affirmative action to reject products or services or to cancel the agreement is interpreted
16 by the seller or provider as acceptance of the offer. Offers or agreements with negative
17 option features include, but are not limited to:

- 18 a. free or introductory price trial offers in which the consumer receives a product or
19 service for free or at a nominal or introductory price for an initial period and will
20 incur an obligation to pay or pay a greater amount for the product or service if he
21 or she does not take affirmative action to cancel, reject, or return the product or
22 service before the end of that period;
- 23 b. continuity plans in which, subsequent to the consumer’s agreement to the plan,
24 the seller or provider automatically ships products or services to a consumer and
25 charges for them unless the consumer notifies the seller or provider within a
26 certain time not to ship the products or services;
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- 1 c. automatic renewal plans in which the seller or provider automatically renews the
2 agreement and charges the consumer unless the consumer cancels before the
3 renewal; and
- 4 d. forced upsells in which any additional product or service is bundled with the
5 purchase of a product or service and from which consumers (1) cannot opt out, or
6 (2) must take affirmative action to opt out, which would include, but is not limited
7 to, unchecking a pre-checked box.

8 14. **“Product or Service”** includes merchandise, goods, plans, and programs.

9 15. **“Sensitive Personal Information”** means nonpublic information concerning an
10 individual consumer, including, but not limited to: Social Security number, in whole or
11 in part; credit and/or debit card information, in whole or in part, including credit and/or
12 debit card number, expiration date, and transaction detail records; Financial Institution
13 account information or transaction records, in whole or in part, including the ABA
14 routing number, account number, check number, and transaction detail records; and
15 account information or transaction records relating to nontraditional payment systems,
16 such as any telecommunications billing system, PayPal, and BillMeLater.

17 ORDER

18 I. PROHIBITION ON NEGATIVE OPTIONS

19 **IT IS THEREFORE ORDERED** that the defendants, whether acting directly or
20 through any corporation, partnership, subsidiary, division, affiliate, or other entity or device, are
21 permanently restrained and enjoined from engaging in, or assisting others engaged in, the
22 advertising, marketing, promoting, offering for sale, or sale of any product or service with a
23 negative option feature. Nothing in this Order shall be read as an exception to this Section I.

24 II. PROHIBITED BUSINESS PRACTICES

25 **IT IS FURTHER ORDERED** that, in connection with the advertising, marketing,
26 promoting, offering for sale, or sale of any product or service, the defendants and their officers,
27 agents, servants, employees, attorneys, and all other persons in active concert or participation
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1 with any of them who receive actual notice of this Order by personal service or otherwise, are
2 permanently restrained and enjoined from:

3 A. Misrepresenting, or assisting others in misrepresenting, directly or indirectly,
4 expressly or by implication, any material fact including, but not limited to:

- 5 1. That a product or service is offered on a “free,” “trial,” or “bonus” basis,
6 or words of similar import, denoting or implying the absence of any
7 obligation on the part of the recipient of the offer to pay anything other
8 than a nominal fee;
- 9 2. That a purchase is “risk free,” or offered with a satisfaction guarantee, or
10 with a money-back guarantee;
- 11 3. The total cost to purchase, receive, or use any product or service;
- 12 4. The timing or manner of any charge or bill;
- 13 5. Any material restrictions, limitations, or conditions to purchase, receive,
14 or use any product or service;
- 15 6. Any material aspect of the nature or terms of a refund, cancellation,
16 exchange, or repurchase policy for any product or service; or
- 17 7. Any material aspect of the performance, efficacy, nature, or central
18 characteristics of any product or service;

19 B. Failing to clearly and conspicuously disclose, or assisting others in failing to
20 clearly and conspicuously disclose, before consumers are asked to pay money or
21 other consideration, or reveal billing or bank account information, the following
22 material terms and conditions of any offer:

- 23 1. The total cost to purchase, receive, or use any product or service that is the
24 subject of the sales offer;
- 25 2. The total cost to purchase, receive, or use any product or service, in equal
26 or greater size and prominence, and in close proximity to, any request that
27 consumers provide their name, address, telephone number, email address,
28 or any sensitive personal information;

- 1 3. The total cost to purchase, receive, or use any product or service subject to
- 2 the sales offer, in equal or greater size and prominence, and in close
- 3 proximity to, any claim that the product is “free,” has a minimal cost, or is
- 4 being offered on a trial basis or at an introductory or limited-time reduced
- 5 cost;
- 6 4. The amount, timing, and manner of payment of all fees, charges, or other
- 7 amounts that a consumer will be charged or billed; and
- 8 5. The terms and conditions of any refund, cancellation, exchange, or
- 9 repurchase policy or policies, including the specific steps and means by
- 10 which such requests must be submitted, and the telephone number, email
- 11 address, web address, or street address to which such requests must be
- 12 directed; and, if there is a policy of not making refunds, cancellations,
- 13 exchanges, or repurchases, a statement regarding this policy; and

- 14 C. Charging or debiting a consumer’s bank, credit, or other financial account, or
- 15 otherwise assessing charges to a consumer, without first obtaining the consumer’s
- 16 express verifiable authorization.

17 **III. PROHIBITED REPRESENTATIONS: DISEASE CLAIMS**

18 **IT IS FURTHER ORDERED** that, in connection with the manufacturing, labeling,
19 advertising, promoting, offering for sale, sale, or distribution of any food, drug, or dietary
20 supplement, the defendants and their officers, agents, servants, employees, attorneys, and all
21 other persons in active concert or participation with any of them who receive actual notice of this
22 Order by personal service or otherwise, are permanently restrained and enjoined from making, or
23 assisting others in making, directly or indirectly, expressly or by implication, including through
24 the use of a product name, endorsement, depiction, or illustration, any representation that such
25 product is effective in the diagnosis, cure, mitigation, treatment, or prevention of any disease
26 including, but not limited to, any representation that such product:

- 27 A. Reduces the risk of colon cancer; or
- 28 B. Prevents colon cancer;

1 unless the representation is non-misleading and such product: (1) is subject to a final over the
2 counter (“OTC”) drug monograph promulgated by the United States Food and Drug
3 Administration (“FDA”) for such use, and conforms to the conditions of such use; (2) remains
4 covered by a tentative final OTC drug monograph for such use and adopts the conditions of such
5 use; or (3) is the subject of a new drug application for such use approved by FDA and conforms
6 to the conditions of such use.

7 **IV. PROHIBITED REPRESENTATIONS: WEIGHT LOSS CLAIMS**

8 **IT IS FURTHER ORDERED** that, in connection with the manufacturing, labeling,
9 advertising, promoting, offering for sale, sale, or distribution of any food, drug, or dietary
10 supplement, the defendants and their officers, agents, servants, employees, attorneys, and all
11 other persons in active concert or participation with any of them who receive actual notice of this
12 Order by personal service or otherwise, are hereby permanently restrained and enjoined from
13 making, or assisting others in making, directly or indirectly, expressly or by implication,
14 including through the use of a product name, endorsement, depiction, or illustration, any
15 representation that such product:

16 A. Causes weight loss; or

17 B. Causes any specified amount of weight loss including, but not limited to, weight
18 loss that is rapid and with little effort;

19 unless the representation is non-misleading and, at the time of making such representation,
20 the defendants possess and rely upon competent and reliable scientific evidence that
21 substantiates that the representation is true. For purposes of this Section, “competent and
22 reliable scientific” evidence shall consist of at least two adequate and well-controlled human
23 clinical studies of the advertised covered product, or of an essentially equivalent product
24 conducted by different researchers, independently of each other, that conform to acceptable
25 designs and protocols and whose results, when considered in light of the entire body of relevant
26 and reliable scientific evidence, are sufficient to substantiate that the representation is true. The
27 defendants shall have the burden of proving that a product satisfied the definition of an
28 essentially equivalent product.

1 For purposes of this Section, “essentially equivalent product” means a product that
2 contains the identical ingredients, except for inactive ingredients (e.g., binders, colors, fillers,
3 excipients), in the same form and dosage, and with the same route of administration (e.g., orally,
4 sublingually), as the advertised product; *provided that* the advertised product may contain
5 additional ingredients if reliable scientific evidence generally accepted by experts in the field
6 demonstrates that the amount and combination of additional ingredients is unlikely to impede or
7 inhibit the effectiveness of the ingredients in the essentially equivalent product.

8 **V. PROHIBITED REPRESENTATIONS: HEALTH-RELATED CLAIMS**

9 **IT IS FURTHER ORDERED** that, in connection with the manufacturing, labeling,
10 advertising, promoting, offering for sale, sale, or distribution of any food, drug, or dietary
11 supplement, the defendants and their officers, agents, servants, employees, attorneys, and all
12 other persons in active concert or participation with any of them who receive actual notice of this
13 Order by personal service or otherwise, are permanently restrained and enjoined from making, or
14 assisting other in making, directly or indirectly, expressly or by implication, including through
15 the use of a product name, endorsement, depiction, or illustration, any representation, other than
16 a representation covered by Sections III and IV of this Order, about:

- 17 A. The health benefits, performance, or efficacy of the product; or
18 B. The existence, contents, validity, results, conclusions, or interpretations of any
19 test, study, or research;

20 unless the representation is non-misleading and, at the time of making such representation, the
21 defendants possess and rely upon competent and reliable scientific evidence that is sufficient in
22 quality and quantity based on standards generally accepted in the relevant scientific fields, when
23 considered in light of the entire body of relevant and reliable scientific evidence, to substantiate
24 that the representation is true.

25 For purposes of this Section, “competent and reliable scientific evidence” means tests,
26 analyses, research, or studies that have been conducted and evaluated in an objective manner by
27 qualified persons and are generally accepted in the profession to yield accurate and reliable
28 results.

1 **VI. ENDORSEMENTS OR TESTIMONIALS**

2 **IT IS FURTHER ORDERED** that, in connection with the advertising, marketing,
3 promoting, offering for sale, or sale of any product or service, the defendants and their officers,
4 agents, servants, employees, attorneys, and all other persons in active concert or participation
5 with any of them who receive actual notice of this Order by personal service or otherwise, are
6 permanently restrained and enjoined from:

- 7 A. Misrepresenting, or assisting others in misrepresenting, directly or indirectly,
8 expressly or by implication, any material fact regarding endorsements or
9 testimonials including, but not limited to:
- 10 1. That any product or service is used, endorsed, or approved by a
11 specifically identified person;
 - 12 2. The status of any user or endorser of a product or service including, but
13 not limited to, that the user or endorser is an independent user or ordinary
14 consumer of the product or service; and
 - 15 3. That consumer testimonials reflect typical consumer experiences with a
16 product or service; and
- 17 B. Failing to clearly and conspicuously disclose, if true:
- 18 1. That consumers in testimonials received funds, directly or indirectly, from
19 any defendant including, but not limited to, receiving funds from a non-
20 profit charitable fund that is directly or indirectly associated with any
21 defendant; and
 - 22 2. Any material connection between any user or endorser and the defendants
23 or any other person or entity manufacturing, advertising, labeling,
24 promoting, offering for sale, selling, or distributing a product or service.

25 **VII. MONITORING MARKETING AFFILIATES AND AFFILIATE NETWORKS**

26 **IT IS FURTHER ORDERED** that, in connection with the advertising, marketing,
27 promoting, offering for sale, sale, or provision of any product or service through any affiliate
28 program, the defendants and their officers, agents, servants, employees, attorneys, and all other

1 persons in active concert or participation with any of them who receive actual notice of this
2 Order by personal service or otherwise, are permanently restrained and enjoined from failing to:

3 A. Prior to doing business with a marketing affiliate or affiliate network: (1) provide
4 each marketing affiliate and affiliate network a copy of this Order; (2) obtain from
5 each such marketing affiliate and affiliate network a signed and dated statement
6 acknowledging receipt of this Order and expressly agreeing to comply with this
7 Order; (3) clearly and conspicuously disclose in writing to each marketing
8 affiliate that engaging in acts or practices prohibited by this Order will result in
9 immediate termination of any marketing affiliate and forfeiture of all monies
10 owed to such marketing affiliate; and (4) require each affiliate network to clearly
11 and conspicuously disclose in writing to each third-party marketer that engaging
12 in acts or practices prohibited by this Order will result in immediate termination
13 of any third-party marketer and forfeiture of all monies owed to such third-party
14 marketer;

15 B. Routinely monitor and review, on at least a monthly basis at times not disclosed
16 in advance to the marketing affiliate and affiliate network and in a manner
17 reasonably calculated not to disclose the monitoring activity at the time it is
18 conducted, any marketing materials including, but not limited to, websites,
19 emails, banners, sponsored search terms, and pop-up advertisements used by each
20 marketing affiliate or affiliate network to advertise, promote, market, offer for
21 sale, or sell any of the defendants' products or services;

22 C. Promptly and completely investigate any consumer complaint received by any
23 business to which this Section applies concerning any marketing affiliate or
24 affiliate network to determine if the marketing affiliate or affiliate network is
25 engaging in acts or practices prohibited by this Order;

26 D. Immediately halt the processing of any payments or charges generated by any
27 marketing affiliate or affiliate network that any defendant knows or should know
28 has engaged in, or is engaging in, acts or practices prohibited by this Order;

1 E. Fully refund, within five (5) business days, each consumer charged by any
2 defendant whose sale originated from any marketing affiliate or affiliate network
3 that any defendant knows or should know has engaged in, or is engaging in, acts
4 or practices prohibited by this Order; and

5 F. Terminate immediately any marketing affiliate or affiliate network that any
6 defendant knows or should know has engaged in, or is engaging in, acts or
7 practices prohibited by this Order and cease payments to any such person or
8 entity;

9 *Provided, however,* that this Section does not authorize or require the defendants to take
10 any action that violates any federal, state, or local law.

11 **VIII. MISREPRESENTATIONS TO THIRD PARTIES**

12 **IT IS FURTHER ORDERED** that, in connection with procuring services from third
13 parties including, but not limited to, affiliate networks, payment processors, banks or other
14 financial institutions, marketing affiliates, customer service providers, lead brokers, web
15 designers, and fulfillment houses, defendants and their officers, agents, servants, employees,
16 attorneys, and all other persons in active concert or participation with any of them who receive
17 actual notice of this Order by personal service or otherwise, are permanently restrained and
18 enjoined from:

19 A. Making, or assisting others in making, directly or indirectly, expressly or by
20 implication, any false or misleading material representation including, but not
21 limited to, misrepresentations about:

- 22 1. The control or affiliation between any person or entity seeking to procure
23 services and any other person or entity;
- 24 2. The nature, terms, conditions, and disclosures associated with the
25 advertising, marketing, promoting, offering for sale, or sale of any product
26 or service offered by defendants; and
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1 3. Third party approvals or endorsements, or the substantiation for or the
2 legality of advertising claims for any product or service offered for sale by
3 defendants;

4 B. Failing to disclose to any payment processor or financial institution the following
5 information: (1) the identity of the owner, manager, director, or officer of the
6 applicant for or holder of a merchant account, and (2) any material connection
7 between the owner, manager, director, or officer of the applicant for or holder of a
8 merchant account and any third party who has been or is placed in a merchant
9 account monitoring program, has had a merchant account terminated by a
10 payment processor or a financial institution, or has been fined or otherwise
11 disciplined in connection with a merchant account by a payment processor or a
12 financial institution; and

13 C. Engaging in any practice that would have the effect of circumventing any
14 chargeback monitoring program or other risk management program implemented
15 by a credit card payment association.

16 **IX. PROHIBITION ON COLLECTING PAST ACCOUNTS**

17 **IT IS FURTHER ORDERED** that defendants and their officers, agents, servants,
18 employees, and attorneys, and all other persons in active concert or participation with any of
19 them who receive actual notice of this Order by personal service or otherwise, are permanently
20 restrained and enjoined from attempting to collect, collecting, selling, assigning, or otherwise
21 transferring the right to collect payment for any product or service sold prior to the entry of this
22 Order.

23 **X. PROHIBITION AGAINST USING CUSTOMER INFORMATION**

24 **IT IS FURTHER ORDERED** that defendants and their officers, agents, servants,
25 employees, and attorneys, and all other persons in active concert or participation with any of
26 them who receive actual notice of this Order by personal service or otherwise, are permanently
27 restrained and enjoined from:
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1 A. Disclosing, using, or benefitting from customer information, including the name,
2 address, telephone number, email address, social security number, other
3 identifying information, or any data that enables access to a customer's account
4 (including a credit card, bank account, or other financial account), of any person
5 which any defendant obtained in connection with the the sale of any product or
6 service prior to entry of this Order; and

7 B. Failing to dispose of such customer information in all forms in their possession,
8 custody, or control within thirty (30) days after entry of this Order. Disposal shall
9 be by means that protect against unauthorized access to the customer information,
10 such as by burning, pulverizing, or shredding any papers, and by erasing or
11 destroying any electronic media, to ensure that the customer information cannot
12 practicably be read or reconstructed.

13 *Provided, however,* that customer information need not be disposed of, and may be disclosed, to
14 the extent requested by a government agency or required by a law, regulation, or court order.

15 **XI. MONETARY RELIEF**

16 **IT IS FURTHER ORDERED** that:

17 A. Judgment is entered in favor of the Commission and against defendants, jointly
18 and severally, for equitable monetary relief in the amount of \$359,291,898,
19 *provided, however,* that the judgment relief shall be suspended upon satisfaction
20 of the obligations imposed by this Section;

21 B. Within seven (7) days after entry of this Order, the funds held in the Harris Bank
22 account that the parties designated to receive funds transfers pending final
23 resolution of this matter shall be transferred to the trust account of the law firm of
24 Shook, Hardy & Bacon, LLP, 1155 F Street, NW, Suite 200, Washington, DC
25 20004. The funds in the trust account at Shook, Hardy & Bacon, LLP, may only
26 be used to satisfy the defendants' United States tax obligations for 2009 and 2010,
27 reasonable and customary costs incurred in preparing those tax returns, and to
28 satisfy the FTC's judgment. To ensure compliance with this provision,

1 defendants shall enter into an agreement with Shook, Hardy & Bacon, LLP,
2 designating the Commission as a beneficiary of the funds held on their behalf in
3 the Shook, Hardy & Bacon, LLP, trust account and requiring the Commission's
4 consent to transfer funds from said trust account. Within seven (7) days of
5 satisfaction of all 2009 and 2010 United States tax obligations, the defendants
6 shall transfer the balance of funds held on their behalf in the Shook, Hardy &
7 Bacon, LLP, trust account to the Commission by electronic funds transfer in
8 accordance with instructions provided by a representative of the Commission;

9 C. Defendant Willms shall fully cooperate with a company ("Real Estate Company")
10 designated by a representative of the Commission to take such steps as may be
11 required to sell the real property located at 475 Balmoral Crescent, Sherwood
12 Park, Alberta, Canada T8B 0A2, and, within seven (7) days of entry of this Order,
13 shall enter into an agreement with the Real Estate Company to dispose of said
14 property. Until said real property is sold, defendant Willms shall maintain and
15 take no action to diminish the value of said real property. As soon as is
16 reasonably possible after entering into an agreement to sell said real property, the
17 Real Estate Company, in accordance with the agreement between it and defendant
18 Willms, shall liquidate the property. After said real property has been liquidated,
19 the Real Estate Company shall account for the proceeds derived therefrom and
20 transfer all net proceeds (all such proceeds after deducting reasonable and
21 customary costs, fees, and commissions) to the trust account of the law firm
22 Bishop & McKenzie, LLP, 2500-10104 103 Avenue N.W., Edmonton, Alberta,
23 Canada T5J 1V3, unless at the time of sale of the real property, the Canadian tax
24 obligations of the defendants have already been satisfied, in which case the net
25 proceeds from the sale of the real property shall be transferred to the Commission
26 by electronic funds transfer in accordance with instructions provided by a
27 representative of the Commission;

1 D. Defendants shall fully cooperate with a company (“Personal Property Company”)
2 designated by a representative of the Commission to take such steps as may be
3 required to take full possession of the personal and corporate property described
4 in **Attachment A** to this Order and, within seven (7) days of entry of this Order,
5 shall enter into an agreement with the Personal Property Company to dispose of
6 said property. Until defendants surrender possession of the property described in
7 **Attachment A** to the Personal Property Company, they shall maintain and take
8 no action to diminish the value of said property. As soon as is reasonably
9 possible after taking possession of said property, the Personal Property Company,
10 in accordance with the agreement between it and defendants, shall liquidate the
11 property. After all of said property has been liquidated, the Personal Property
12 Company shall account for the proceeds derived therefrom and transfer all net
13 proceeds (all such proceeds after deducting reasonable and customary fees, costs,
14 and commissions) to the trust account of the law firm Bishop & McKenzie, LLP,
15 unless at the time of sale of the property, the Canadian tax obligations of the
16 defendants have already been satisfied, in which case the net proceeds from the
17 sale of the property shall be transferred to the Commission by electronic funds
18 transfer in accordance with instructions provided by a representative of the
19 Commission;

20 E. The funds in the trust account at Bishop & McKenzie, LLP, may only be used to
21 satisfy the defendants’ Canadian tax obligations for 2009, 2010, and 2011,
22 reasonable and customary costs incurred in preparing those tax returns, and to
23 satisfy the FTC’s judgment. To ensure compliance with this provision,
24 defendants shall enter into an agreement with Bishop & McKenzie, LLP,
25 designating the Commission as a beneficiary of the funds held on their behalf in
26 the Bishop & McKenzie, LLP, trust account and requiring the Commission’s
27 consent to transfer funds from said trust account. Within seven (7) days of
28 satisfaction of all 2009, 2010, and 2011 Canadian tax obligations, the defendants

1 shall transfer the balance of funds held on their behalf in the Bishop & McKenzie,
2 LLP, trust account to the Commission by electronic funds transfer in accordance
3 with instructions provided by a representative of the Commission;

4 F. Defendants agree that they will not, whether acting directly or through any
5 corporation, partnership, limited liability company, division, subsidiary, trade
6 name, or other entity or device, submit to either the Canadian or United States tax
7 authorities any tax return, amended tax return, or other official document that
8 takes a deduction for, or seeks a tax refund or any other tax benefit for, the
9 payments that are to be made in satisfaction of the judgment imposed by this
10 Order;

11 G. Defendants shall pay any taxes owed to the Canadian or United States tax
12 authorities for tax years 2009 and 2010 by: (a) June 30, 2012, or (b) one week
13 after entry of this Order, whichever is later;

14 H. Within seven (7) days of payment in favor of any defendant of any refund from
15 any taxing authority for the tax years 2008, 2009, 2010, or 2011, the defendant in
16 favor of whom the tax refund is paid shall transfer the tax refund to the
17 Commission by electronic funds transfer in accordance with instructions provided
18 by a representative of the Commission;

19 I. To ensure compliance with this Order, defendants each shall sign and file with the
20 Canada Revenue Agency ("CRA") the Business Consent Form RC59E,
21 **Attachment B** to this Order, for each corporate defendant with tax obligations in
22 Canada, and the Authorization for Representative Form T1013, **Attachment C** to
23 this Order, authorizing the CRA to disclose through the end of the 2013 tax year,
24 defendants' tax information to a representative of the Commission;

25 J. To ensure compliance with this Order, defendants, within thirty (30) days after
26 their respective final date for filing a federal tax return or amended tax return for
27 2009 or 2010, each shall sign and submit to the Internal Revenue Service ("IRS")
28 IRS Form 4506, **Attachment D** to this Order, along with a payment to the IRS of

1 the Form 4506 fee, directing the IRS to send to the Commission, copies of their
2 respective original tax return and all amended tax returns that they filed with the
3 IRS from 2009 through the end of the 2013 tax year;

4 K. Within seven (7) days of payment in favor of any defendant of any judgment
5 resulting from any litigation pending at the time of entry of this Order, or any
6 litigation subsequently filed in connection with any activity connected to conduct
7 that is the subject of the Amended Complaint, the defendant in favor of whom the
8 judgment is paid shall transfer the proceeds from the judgment to the Commission
9 by electronic funds transfer in accordance with instructions provided by a
10 representative of the Commission;

11 L. In the event of any default on defendants' obligation to make payment under this
12 Order, interest, compounded pursuant to 28 U.S.C. § 1961, as amended, shall
13 accrue from the date of default to the date of payment, and shall immediately
14 become due and payable;

15 M. Unless they have already done so, defendants are required, in accordance with 31
16 U.S.C. § 7701, to furnish to the Commission their respective Taxpayer
17 Identification Numbers (Social Insurance Numbers or Employer Identification
18 Numbers), which shall be used for purposes of collecting and reporting on any
19 delinquent amount arising out of defendants' relationship with the government;

20 N. All money paid to the Commission under this Order shall be deposited into a fund
21 administered by the Commission or its representatives to be used for equitable
22 relief including consumer restitution and any attendant expenses for the
23 administration of any redress fund. If direct redress to consumers is wholly or
24 partially impracticable or money remains after redress is completed, the
25 Commission may apply any remaining money for any other equitable relief
26 (including consumer information remedies) as it determines to be reasonably
27 related to defendants' practices alleged in the Amended Complaint. Any monies
28 not used for such equitable relief shall be deposited to the U.S. Treasury as

1 disgorgement. Defendants shall have no right to challenge any actions the
2 Commission or its representatives may take pursuant to this Subsection;

3 O. Defendants relinquish all dominion, control, and title to the assets transferred to
4 the Commission to the fullest extent permitted by law. Defendants shall make no
5 claim to or demand for return of these funds, directly or indirectly, through
6 counsel or otherwise;

7 P. Defendants agree that the facts as alleged in the Amended Complaint filed in this
8 action shall be taken as true without further proof in any bankruptcy case or
9 subsequent civil litigation pursued by the Commission to enforce its rights to any
10 payment or money judgment pursuant to this Order including, but not limited to, a
11 nondischargeability complaint in any bankruptcy case. Defendants further
12 stipulate and agree that the facts alleged in the Amended Complaint establish all
13 elements necessary to sustain an action by the Commission pursuant to Section
14 523(a)(2)(A) of the Bankruptcy Code, 11 U.S.C. § 523(a)(2)(A), and that this
15 Order shall have collateral estoppel effect for such purposes;

16 Q. The Commission's agreement to the suspension of the judgment is expressly
17 premised upon the truthfulness, accuracy, and completeness of defendants'
18 financial condition as represented in the financial statements dated August 31,
19 2011, and November 21, 2011, and attached documentation, which contain
20 material information upon which the Commission relied in negotiating and
21 agreeing to the terms of this Order. If, upon motion by the Commission, this
22 Court finds that any defendant has failed to disclose any material asset, or
23 materially misrepresented the value of any asset, or made any other material
24 misrepresentation in, or omission from, the financial statements, then, as to that
25 defendant, the full judgment against that defendant, less amounts already paid,
26 shall become immediately due, and interest computed pursuant to 28 U.S.C. §
27 1961, as amended, shall immediately begin to accrue on the unpaid balance.
28

1 2. Additionally, defendant Jesse Willms must: (1) identify all telephone
2 numbers and all email, Internet, physical, and postal addresses, including
3 all residences; (b) identify all titles and roles in all business activities,
4 including any businesses for which he performs services whether as an
5 employee or otherwise and any entity in which he has any ownership
6 interest; and (c) describe in detail his involvement in each such business,
7 including title, role, responsibilities, participation, authority, control, and
8 any ownership;

9 B. For twenty (20) years following entry of this Order, each defendant must submit a
10 compliance notice, sworn under penalty of perjury, within fourteen (14) days of
11 change in the following:

12 1. Each defendant must report any change in: (a) any designated point of
13 contact; (b) the structure of any corporate defendant or any entity that any
14 defendant has any ownership interest in or directly or indirectly controls
15 that may affect compliance obligations arising under this Order, including:
16 creation, merger, sale, or dissolution of the entity or any subsidiary,
17 parent, or affiliate that engages in any acts or practices subject to this
18 Order;

19 2. Additionally, defendant Jesse Willms must report any change in: (a) name,
20 including aliases or fictitious names, or residence address; or (b) title or
21 role in any business activity, including any business for which he performs
22 services whether as an employee or otherwise and any entity in which he
23 has an ownership interest, and identify its name, physical address, and
24 Internet address, if any;

25 C. Each defendant must submit to the Commission notice of the filing of any
26 bankruptcy petition, insolvency proceeding, or any similar proceeding by or
27 against such defendant within fourteen (14) days of its filing;
28

1 D. Any submission to the Commission required by this Order to be sworn to under
2 penalty of perjury must be true and accurate and comply with 28 U.S.C. § 1746,
3 such as by concluding: “I declare under penalty of perjury under the laws of the
4 United States of America that the foregoing is true and correct. Executed on: ___”
5 and supplying the date, signatory’s full name, title (if applicable), and signature;
6 and

7 E. Unless otherwise directed by a Commission representative in writing, all
8 submissions to the Commission pursuant to this Order must be emailed to
9 Debrief@ftc.gov or sent by overnight courier (not U.S. Postal Service) to:
10 Associate Director for Enforcement, Bureau of Consumer Protection, Federal
11 Trade Commission, 600 Pennsylvania Avenue, N.W., Washington, DC 20580.
12 The subject line must begin: *FTC v. Jesse Willms, et al.* [X110031]

13 XIV. COMPLIANCE MONITORING

14 **IT IS FURTHER ORDERED** that, for the purpose of monitoring defendants’
15 compliance with this Order, including the financial representations upon which all or part of the
16 judgment was suspended, and any failure to transfer assets as required by this Order:

17 A. Within fourteen (14) days of receipt of a written request from a representative of
18 the Commission, each defendant must: submit additional compliance reports or
19 other requested information, which must be sworn under penalty of perjury;
20 appear for depositions; and produce documents for inspection and copying. The
21 Commission is also authorized to obtain discovery, without further leave of court,
22 using any of the procedures prescribed by Federal Rules of Civil Procedure 29, 30
23 (including telephonic depositions), 31, 33, 34, 36, 45, and 69;

24 B. For matters concerning this Order, the Commission is authorized to communicate
25 directly with each defendant. Defendants must permit representatives of the
26 Commission to interview any employee or other person affiliated with the
27 defendant who has agreed to such an interview. The person interviewed may
28 have counsel present; and

1 C. The Commission may use all other lawful means, including posing through its
2 representatives, as consumers, suppliers, or other individuals or entities, to
3 defendant or any individual or entity affiliated with defendants, without the
4 necessity of identification or prior notice. Nothing in this Order limits the
5 Commission's lawful use of compulsory process, pursuant to Sections 9 and 20 of
6 the FTC Act, 15 U.S.C. §§ 49, 57b-1.

7 **XV. RECORD KEEPING**

8 **IT IS FURTHER ORDERED** that defendants must create certain records for twenty
9 (20) years after entry of this Order, and retain each such record for five (5) years. Specifically,
10 each defendant, for any business in which that defendant, individually or collectively with any
11 other defendant, is a majority owner or directly or indirectly controls, must maintain the
12 following records:

- 13 A. Accounting records showing the revenues from all products or services sold, all
14 costs incurred in generating those revenues, and the resulting net profit or loss;
- 15 B. Personnel records showing for each person providing services, whether as an
16 employee or otherwise, that person's: name, address, and telephone numbers;
17 that person's job title or position; the dates of service; and if applicable, reason
18 for the person's termination;
- 19 C. Complaints and refund requests whether received directly or indirectly, as
20 through a third party, and any responses;
- 21 D. A copy of each advertisement or other marketing material; and
- 22 E. All records necessary to demonstrate full compliance with each provision of this
23 Order, including submissions to the Commission.

24 **XVI. MAINTAINING TAX RECORDS**

25 **IT IS FURTHER ORDERED** that defendants must maintain and retain for five (5)
26 years from the date of entry of this Order, and produce to a representative of the Commission
27 upon written request, copies of all signed and completed U.S. and Canadian tax returns, and all
28

1 amended returns (if any), including all related forms, schedules, statements, and attachments that
2 defendants file through the close of the 2013 tax year.

3 **XVII. ORDER ACKNOWLEDGMENTS**


4 **IT IS FURTHER ORDERED** that defendants obtain acknowledgments of receipt of
5 this Order:

- 6 A. Each defendant, within seven (7) days of entry of this Order, must submit to the
7 Commission an acknowledgment of receipt of this Order sworn under penalty of
8 perjury;
- 9 B. For five (5) years after entry of this Order, defendant Jesse Willms, for any
10 business that he individually or collectively with any other defendant, is the
11 majority owner or directly or indirectly controls, and each corporate defendant,
12 must deliver a copy of this Order to: (1) all principals, officers, directors, and
13 managers; (2) all employees, agents, and representatives who participate in
14 conduct related to the subject matter of the Order; and (3) any business entity
15 resulting from any change in structure as set forth in the Section titled
16 "Compliance Reporting." Delivery must occur with seven (7) days of entry of
17 this Order for current personnel. To all others, delivery must occur before they
18 assume their responsibilities; and
- 19 C. From each individual or entity to which defendants delivered a copy of this Order,
20 defendants must obtain, within thirty (30) days, a signed and dated
21 acknowledgment of receipt of this Order.
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XVIII. RETENTION OF JURISDICTION

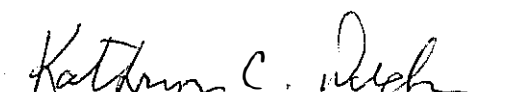
IT IS FURTHER ORDERED that this Court shall retain jurisdiction of this matter for purposes of construction, modification, and enforcement of this Order.

SO ORDERED, this 6th day of March, 2012.


Marsha J. Pechman
United States District Judge

Presented by:

For Plaintiff


KATHRYN C. DECKER, WSBA #12389
NADINE S. SAMTER, WSBA #23881
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JULIE K. MAYER, WSBA #34638
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206-220-4476 (Durham)
206-220-4475 (Mayer)
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Attorneys for Plaintiff Federal Trade Commission

1 For Defendants

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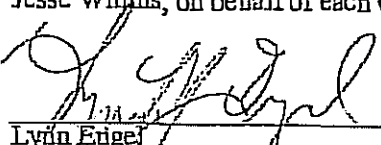
4 Jesse Willms, individually

5

6 Jesse Willms, on behalf of each Corporate Defendant

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8

9 
Lynn Edger
Summit Law Group, LLC
315 Fifth Avenue S., Suite 1000
Seattle, WA 98104
206-676-7022
206-676-7023 (fax)
lynn@summitlaw.com

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Attorney for Jesse Willms and Corporate Defendants

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Attorney for Jesse Willms and Corporate Defendants

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Attorney for Jesse Willms and Corporate Defendants

ATTACHMENT A

**PERSONAL AND CORPORATE PROPERTY TO BE SOLD PURSUANT TO SECTION
XLD OF STIPULATED FINAL JUDGMENT AND ORDER**

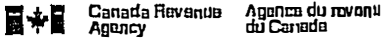
Personal Property

Fur coat purchased for approx. \$12,000 in 2009
Furniture purchased for approx. \$100,000 in 2008
Paintings purchased for approx. \$30,000 in 2009
Fish tank purchased for approx. \$30,000 in 2010
Pool table purchased for approx. \$5,000 in 2009
Trunk purchased for approx. \$4,000 in 2010
Items of jewelry purchased for \$500 or more

Cadillac Escalade approx. value \$25,000

Corporate Property

Desks approx. value \$920
Desk chairs approx. value \$690
Call room table approx. value \$150
Board room table approx. value \$250
Lunch room table approx. value \$200
Appliances (4 refrigerators) approx. value \$1,200
Red Bull machine approx. value \$750
2 couches approx. value \$400
4 chairs approx. value \$200
2 water coolers approx. value \$60
Misc. art and pictures approx. value \$400
Misc. Plants approx. value \$100
File cabinets approx. value \$500
Board room chairs approx. value \$480
Television approx. value \$400
3 printers approx. value \$300
Computers approx. value \$2,500



Business Consent form Instructions

Why complete this form?

If you want us at the Canada Revenue Agency (CRA) to deal with an individual (such as an accountant, a lawyer, or an employee) or with a firm as your representative for business account related information, we need your consent. You can give this consent by going online at www.cra.gc.ca/mybusinessaccountor or by completing this form.

Can you use this form for your individual tax and benefits accounts?

No, for individual tax and benefit accounts, you have to complete Form T1013, *Authorizing or Cancelling a Representative*.

Part 1 – Business information

Enter your business name and Business Number (BN) as well as your phone number as registered with the CRA.

Part 2 – Authorizing a representative

a) Authorizing access by telephone, fax, mail, or by appointment
Complete this part if you want the CRA to deal with your representative by telephone, fax, mail or appointment. You can enter either the name of the individual or the name of the firm and the firm's BN. If you enter the name of a firm, then all employees of that firm are authorized to deal with the CRA on your behalf. If you enter both a name of an individual and a firm (and its BN), then only that individual of the firm is authorized. If you are authorizing a representative (individual or firm) who is not registered with the "Represent a Client" service, the phone number is required.

b) Authorizing online access

You can authorize your representative to deal with the CRA at www.cra.gc.ca/mybusinessaccountor by completing this form. You have to enter the identification number (ReplD) if your representative is an individual, enter the BN if the representative is a firm or the GroupID if your representative is a group of individuals. Our online service does not have a year-specific option, so your representative will have access to all tax years/periods. When you authorize online access, the access by telephone, fax, mail, or by appointment will also be granted. Your consent will stay in effect until you cancel it.

ReplD: The ReplD is a seven-character alphanumeric code that identifies your representative. Your representative can register for a ReplD online at www.cra.gc.ca/representatives.

BN: Enter the BN of the tax or payroll services business you want to authorize. To get online access, the tax or payroll service has to be registered as a representative through our "Represent a Client" online service which is available at www.cra.gc.ca/representatives.

GroupID: a six-character alphanumeric code, starting with the letter G, that identifies a group of representatives. The group of representatives can register online at www.cra.gc.ca/representatives.

Part 3 – Select the program accounts, years and authorization level
You can authorize access to all your program accounts or to specific program accounts.

a) Program Accounts

Tick box A to allow access to all of your program accounts. You should also identify the authorization level by ticking the appropriate box. If you do not provide an authorization level, then we will assume that you have chosen to "Disclose information only on your program account(s)." See "Authorization level" for more information. You can expire authorization by entering an expiry date.

Tick box B to limit authorization to specific program accounts. If you tick box B you have to complete Part 3b) of this form.

b) Details of program accounts and fiscal periods

Complete this part if you ticked box B in Part 3a) of this form.

Program Identifiers

Enter the 2 letter program identifier from the following list:

- RT goods and services tax/harmonized sales tax
- RP payroll deductions
- RC corporate income tax
- RM import/export (no online access available)
- RD excise duty
- RE excise tax
- RN insurance premium tax
- RG air travellers security charge
- SL softwood lumber products export charge
- RZ information returns (T5, T5007, T5008, RRSP contribution receipts, T5013, T5018, TFSA, SAFER – Shelter Allowance for Elderly Renters)

All program accounts or specific program account

You can allow access to all program accounts by ticking the "All program accounts" box for that program or you can limit the access to a specific program account by entering the reference number for the program account you have selected.

Authorization level

Select the level of authorization you want to give to your representative. Tick the box for Level 1 to disclose information only, or tick the box for Level 2 to disclose information and accept changes to your program account(s). If you do not make an entry, then we will assume that you have chosen to let the CRA "Disclose information only on your program account(s)."

All years

Tick this box if you want to authorize access for all years.
Note: Online access is available only for all years.

Specific fiscal period

If you are not authorizing access to all years, then enter a fiscal-period-and date (not available for online access).

Expiry date

Enter an expiry date if you want the consent to automatically expire. Your consent will stay in effect until you cancel it, or it reaches the expiry date you choose.

Part 4 – Cancel one or more authorizations

Your consent will stay in effect until you cancel it or until it reaches the expiry date you provided. You can immediately cancel an existing consent by calling us at 1-800-959-5525 or by using the My Business Account service on the CRA Web site. You can also cancel a consent by completing this form. Tick box A to cancel all previous authorizations. Tick box B to cancel authorization for an individual, group or firm. If you tick box B, provide the name of the individual, group or firm. Tick box C to cancel authorization for specific program accounts and then name those accounts.

Part 5 – Certification

You have to complete this part in full, or we cannot process your request. Only an authorized person of the business can sign this form. This includes the owner, partner of a partnership, a director of a corporation, an officer of a non-profit organization, or a trustee of an estate.

Where do you send your completed form?

Sunny Tax Centre
9755 King George Boulevard
Surrey BC V3T 6E1

Winnipeg Tax Centre
65 Stapon Road
Winnipeg MB R3C 3M2

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

Jonquière Tax Centre
2251 René-Lévesque Boulevard
Jonquière QC G7S 5J1

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Shawinigan-Sud Tax Centre
Post Office Box 3000, Station Bureau-chef
Shawinigan QC G9N 7S6

St. John's Tax Centre
290 Empire Avenue
St. John's NL A1B 3Z1

Do you need more information?

If you need more information, visit our Website at www.cra.gc.ca or call us at 1-800-959-5525.

RC59E(11)

(Vous pouvez obtenir ce formulaire en français à www.cra.gc.ca ou au 1-800-959-5525.)

Canada

Attachment B-1

Business Consent form

Complete this form to consent to the release of confidential information about your program account(s) to the representative named below, or to cancel consent for an existing representative. Send this completed form to your tax centre (see instructions). Make sure you complete this form correctly, since we cannot change the information that you provided. You can also give or cancel consent by providing the requested information online through My Business Account at www.cra.gc.ca/mybusinessaccount.

Note: Read all the instructions on the first page before completing this form.

Part 1 – Business information – Complete this part to identify your business (all fields have to be completed)

Business name: _____

BN:

--	--	--	--	--	--	--	--	--	--

Telephone number: _____

Part 2 – Authorize a representative – Complete either part a) or b)

a) Authorize access by telephone, fax, mail or in person by appointment

If you are giving consent for an individual, enter that person's full name. If you are giving consent to a firm, enter the name and BN of the firm. If you want us to deal with a specific individual in that firm, enter both the individual's name and the firm's name and BN. If you do not identify an individual of the firm, then you are giving us consent to deal with anyone from that firm.

Note: If you are authorizing a representative (individual or firm) who is not registered with the "Represent a Client" service, the phone number is required.

Name of individual: _____

Name of firm: _____

Telephone number: _____

BN:

--	--	--	--	--	--	--	--	--	--

or

b) Authorize online access (includes access by telephone, fax, mail or by appointment)

You can authorize your representative to deal with us through our online service for representatives. The BN must be registered with the "Represent a Client" service to be an online representative. Our online service does not have a year-specific option, so your representative will have access to all years. Please enter the name and ReplD of the individual or the name of the group and GroupID or name and BN of the firm.

Name of individual: _____

and ReplD:

--	--	--	--	--	--	--	--	--	--

or

Name of group: _____

and GroupID:

G									
---	--	--	--	--	--	--	--	--	--

or

Name of firm: _____

and BN:

--	--	--	--	--	--	--	--	--	--

Telephone number: _____

Part 3 – Select the program accounts, years and authorization level

a) Program Accounts – Select the program accounts the above individual or firm is authorized to access (tick only box A or B).

A. This authorization applies to all program accounts and all years.

Expiry date:

--	--	--	--	--	--	--	--	--	--

and

Authorization level (tick level 1 or 2)

Level 1 lets CRA disclose information only on your program account(s); or

Level 2 lets CRA disclose information and accept changes to your program account(s).

or

B. This authorization applies only to program accounts and periods listed in Part 3b). If you ticked this option, you must complete 3b).

Business Consent form

b) Details of program accounts and fiscal periods – Complete this area only if you ticked box B in Part 3a) on page 1.

If you ticked box B in part 3a), you have to provide at least one program identifier (see instructions on page 1). You can then tick the box "All program accounts" for that program identifier or enter a reference number. Provide the authorization level (tick either box 1 to allow the CRA to disclose information or box 2 to disclose information and accept changes to your program account).

You can also tick the box "All years" to allow unlimited tax year access or enter a specific fiscal period (specific period authorization is not available for online access). You can also enter an expiry date to automatically cancel authorization. If more authorizations or more than four program identifiers are needed, complete another Form RC69.

Program identifier	All program accounts	Reference number	Authorization level		All years	or	Specific fiscal period (not available for online access)	Expiry date
			1	2				
<input type="checkbox"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	or	Year-end <input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="text"/>

Part 4 – Cancel one or more authorizations – Complete this part only to cancel authorization(s)

- A. Cancel all authorizations.
- B. Cancel authorization for the individual, group, or firm identified below.
- C. Cancel authorization for specific program account(s) _____

Name of individual: _____ and RepID:

or
Name of group: _____ and GroupID:

or
Name of firm: _____ and BN:

Telephone number: _____

Part 5 – Certification

This form has to be signed by an authorized person of the business such as an owner, a partner of a partnership, a director of a corporation, an officer of a non-profit organization or a trustee of an estate. By signing and dating this form, you authorize the CRA to deal with the individual, group, or firm listed in Part 2 of this form or cancel the authorizations listed in Part 4.

First name: _____ Last name: _____

Sign here: Date:

This form will not be processed unless it is signed and dated by an authorized person of the business.



Canada Revenue Agency
Agence du revenu
du Canada

Authorizing or Cancelling a Representative

Why do you need to complete this form?

Taxpayer information is confidential. We need your consent if you want the Canada Revenue Agency (CRA) to deal with another person (such as your spouse or common-law partner, other family member, friend, or accountant) who would act as your representative for income tax matters.

You can consent to have more than one representative at the same time. However, you must complete a separate Form T1013 for each representative.

This form must be completed by you or your legal representative (read "What is a legal representative?" on this page).

Giving consent to a representative

Giving consent for a representative (including online access)
If you want to authorize your representative to deal with the CRA online as well as via the telephone, in person and in writing, complete Parts 1, 2, 4 and 6.

Giving consent for a representative (other than online access)
If you want to authorize your representative to deal with the CRA only via the telephone, in person and in writing, complete Parts 1, 3, 4 and 6.

The difference between Part 2 and Part 3 is that Part 2 grants online access and Part 3 does not. Therefore both cannot be completed. If both parts are completed, we will only process Part 2.

You can also give or cancel a consent by providing the requested information online through "Authorize my representative" on our Web site at www.cra.gc.ca/myaccount.

You can also change information about an existing representative through the My Account online service or by completing a new Form T1013. For example, if your existing representative has traditional access only and you would like to give the CRA your consent to deal with them online, a new authorization form must be completed as they are not automatically given online access when they register the business (BN), themselves (RepID) or a group (GroupID) with the "Represent a Client" service. You do not have to complete a new form every year if there are no changes.

Does your spouse or common-law partner or other family member need your consent?

Yes. We cannot deal with your spouse or common-law partner, son, daughter, or any other family member without your consent.

What will your representative be allowed to do?

When you give us consent to deal with a representative, you are telling that person represent you for income tax matters, depending on the level of authorization you specify, for the tax year or years. Income tax matters include issues related to information on your tax return.

For security purposes, if your representative contacts or visits us, he or she will be asked to identify himself or herself. After we confirm your representative's identity, and verify that he or she is listed as your representative on your account, we will ask for specific information relating to:

- your notice of assessment, notice of reassessment, or other tax documents; or
- the contents of your income tax return.

Levels of authorization

The level of authorization that you allow tells us what you agree to let your representative do. In some cases, you may want us to disclose your income tax information to your representative, but he or she cannot ask for changes to your account. By specifying the level of authorization, you are controlling the type of access given to your representative.

Note

If you do not specify a level of authorization, we will assign a level 1.

Level 1 – Disclose

We may disclose information to your representative such as:

- information given on your tax return;
- adjustments to your tax return;
- information about your registered retirement savings plan, Home Buyers' Plan, Tax Free Savings Account and Lifelong Learning Plan;
- your accounting information, including balances, payment on filing, and instalments or transfers;
- information about your benefits and credits (Canada Child Tax Benefit, Universal Child Care Benefits, Goods and Services Tax/Harmonized Sales Tax Credit, and Working Income Tax Benefit); and
- your marital status (but not information related to your spouse or common-law partner).

Level 2 – Disclose / Request changes

We may disclose the information listed in level 1 to your representative, and with level 2, he or she may ask for changes to your account. Such changes include adjustments to income, deductions, non-refundable tax credits, and accounting transfers.

Your representative will be able to submit a request for taxpayer relief, file a notice of objection, or an appeal on your behalf.

However, your representative will not be allowed to change your address, your marital status, or your direct deposit information. We will not give your representative your eSign character access code which is located on the top right corner of your notice of assessment.

Who can change your marital status, address, or direct deposit information?

Only you or your legal representative can ask us to change your marital status, address, or direct deposit information. Also, only you or your legal representative will be allowed to authorize, view, and cancel other representatives you have on your file.

What is a legal representative?

A legal representative can be someone with your power of attorney, your guardian, or an executor or administrator of the taxpayer's estate. That person does not need to complete this form to be updated as a legal representative on your account, but he or she has to provide a complete copy of the legal document that identifies him or her as acting in that capacity.

Part 2 – Giving consent for a representative (including online access)

By giving consent to a representative in Part 2, you are authorizing your representative to deal with the CRA via our online services as well as via the telephone, in person and in writing.

You have to provide the ReplD if your representative is an individual, the GroupID if your representative is a group of individuals, or the Business Number if your representative is a business. Our online services do not have a year-specific option. Therefore, your representative will have access to all tax years.

ReplD / GroupID / Business Number

A ReplD is a seven-character alphanumeric code that identifies your representative. If your representative does not have a ReplD, he or she can register for one online at www.cra.gc.ca/representatives.

A GroupID is a six-character alphanumeric code, starting with the letter G, that identifies a group of representatives.

The group of representatives can register online at www.cra.gc.ca/representatives.

A Business Number (BN) is a nine-digit number that identifies the business that you choose to represent you. The BN must be registered with the "Represent a Client" service to be an online representative. Your representative can register their BN at www.cra.gc.ca/representatives.

If you complete two or more fields:

- an individual (ReplD) will take precedence over a group (GroupID) or a business (BN); and
- a group (GroupID) will take precedence over a business (BN).

If you entered a ReplD, provide the name of the individual associated to the ReplD. If you entered a GroupID, provide the name of the group associated to the GroupID. If you entered a BN, provide the name of the business associated to the BN.

Enter the level of authorization you want to grant to your representative (read "Levels of authorization" on the first page).

If you give consent for online access, you will receive a Letter of Intent informing you of the authorization for online access. If you agree with the authorization, a response is not required.

If you give consent for online access and you have a "care of" address on your account, a Letter of Intent will be generated and online access will not be granted until you or your legal representative calls the CRA to confirm online access for the representative's authorization.

Part 3 – Giving consent for a representative (other than online access)

You can authorize your representative to deal with us only through our telephone services, in person and in writing. You have to provide the name of your representative if it is an individual, or the business name if your representative is a business.

Note

If your representative is a business and you do not identify an individual in that business as your representative, you are giving us consent to deal with anyone from that business.

Enter the level of authorization you want to grant to your representative and the year(s) for which you want to give your consent (read "Levels of authorization" on the first page).

Part 4 – Consent Expiry date

Enter an expiry date for the consent given in Part 2 or Part 3 if you want the consent to end at a particular time. Your consent will stay in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death.

Part 5 – Cancelling one or more existing consents

Make note of each consent you give, so you can cancel them when they are no longer needed. You can immediately cancel an existing consent by calling us at 1-800-959-8281 or by using the "My Account" service on the CRA Web site. You can also cancel an existing consent by completing Parts 1, 5, and 6 of this form. Your consent will stay in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death.

Part 6 – Signature

If you do not sign and date this form, we cannot be sure that you have given us consent to deal with the representative identified on the form. To protect the confidentiality of your tax information, we will not accept or act on any information given on this form unless you or a legal representative has signed and dated the form. This form must be received by the CRA within six months of its signature date. If not, it will not be processed.

Can you use this form for your business accounts?

No. For Business Number accounts, you have to complete Form RC59, *Business Consent Form*.

Service standards for processing Form T1013 for individual accounts

Our goal is to process T1013 forms received during the peak tax time (mid-March to mid-July) within 20 business days of receipt by the CRA and within 5 business days of receipt by the CRA during non-peak tax time (mid-July to mid-March).

Where do you send your completed form?

Send the completed form to your CRA tax centre at the address listed below. If you are not sure which tax centre is yours, look on your most recent notice of assessment or notice of reassessment. You may also find it on other notices from us.

St. John's Tax Centre PO Box 12071 STN A St. John's NL A1B 3Z1	Sudbury Tax Services Office 1050 Noire Dame Avenue Sudbury ON P3A 5C1
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Summerside Tax Centre 103-275 Pope Road Summerside PE C1N 6A2	Winnipeg Tax Centre PO Box 14000 STN Main Winnipeg MB R3C 3M2
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Jonquière Tax Centre PO Box 1900 Jonquière Cité PDF Jonquière QC G7S 5J1	Surrey Tax Centre 9755 King George Blvd Surrey BC V3T 5E1
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Shawinigan-Sud Tax Centre PO Box 3000 STN Bureau-chef Shawinigan-Sud QC G9N 7S6	International Tax Services Office PO Box 9769 STN T Ottawa ON K1G 3Y4
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Do you need more information?

For more information, visit www.cra.gc.ca or call 1-800-959-8281. Teletypewriter (TTY) users
TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.



Authorizing or Cancelling a Representative

Complete this form to give the Canada Revenue Agency (CRA) your consent to deal with another person (such as your spouse or common-law partner, other family member, friend, or accountant) who would act as your representative for income tax matters or to cancel any existing representatives on your file. Send your completed form to your CRA tax centre. You can find the address of your tax centre on the attached information sheet. To immediately cancel a consent, call us at 1-800-959-8281. You can also give or cancel a consent by providing the requested information online through "Authorize my representative" on our Web site at www.cra.gc.ca/myaccount.

Note

We will accept a change of address only from you or your legal representative. If you have recently moved, call us at 1-800-959-8281 before submitting this form to ensure we have your current mailing address. If you have registered with the My Account service, you can change your address by going to www.cra.gc.ca/myaccount.

To authorize a representative, complete Part 1, Part 2 or Part 3, Part 4, and Part 5.

To cancel a representative, complete Part 1, Part 5, and Part 6.

Part 1 – Taxpayer information

Complete this part to identify yourself and to give your account number. You will need to complete a separate Form T1013 for each account.

First name	Last name	Work telephone number	Home telephone number
Individual		Trust	TS
Complete the one that applies:	Social insurance number 	Trust account number T	TS filer identification number H A

To authorize your representative for online access, complete Part 2; otherwise, complete Part 3.

Part 2 – Giving consent for a representative (including online access)

You must complete a separate Form T1013 for each representative. Note that online access is not available for trust accounts. Please fill out Part 3 of the form to give your consent to a representative for your trust account.

<p>To grant online access to your representative, enter his or her identification number.</p> <p style="text-align:center;">For an individual</p> <p style="text-align:center;">RepID</p> <p style="text-align:center;"> </p> <p style="text-align:center;">OR</p> <p style="text-align:center;">For a group</p> <p style="text-align:center;">GroupID</p> <p style="text-align:center;">G </p> <p style="text-align:center;">OR</p> <p style="text-align:center;">For a business</p> <p style="text-align:center;">Business Number (BN)</p> <p style="text-align:center;"> </p> <p>Your representative must have registered the BN with the CRA "Represent a Client" service.</p>	<p>Enter the full name of the individual, group or business.</p> <p>Name of individual associated to the RepID _____</p> <p>First name: Last name: _____</p> <p>Name of the group associated to the GroupID _____</p> <p>Name of the business associated to the BN _____</p> <p>Enter the level of authorization (level 1 or 2): <input type="text"/></p> <p>If you do not specify a level of authorization, we will assign a level 1. Our online services do not have a year-specific option. Therefore, your representative will have access to all tax years.</p>
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Part 3 – Giving consent for a representative (other than online access)

You must complete a separate Form T1013 for each representative.

- If you are giving consent for an individual, enter the individual's full name in the appropriate box below.
- If you are giving consent for a business, enter the name of the business in the appropriate box below.

Name of individual _____	Name of business _____		
First name:			
Last name:	Telephone:	Ext:	Fax:

Part 3 continued on the next page ➔

Part 3 - Continuity

Tick either:

- Box A below to give consent for all tax years and specify the level of authorization; or
- Box B below to give consent for a specific tax year or years and specify the level of authorization for each tax year.

If you do not specify a level of authorization, we will assign a level 1.

- A. All (past, present, and future) tax years Level of authorization (level 1 or 2):
- B. Enter the applicable tax year or years (past and/or present), and specify the level of authorization (level 1 or 2) for each tax year.

Tax year(s)																			
Level of authorization																			

If this consent is for a trust account and the year-end is not December 31, enter the month and day of the year-end. Month Day

Part 4 - Consent expiry date

Enter an expiry date for the consent given in Part 2 or Part 3 if you want the consent to end at a particular time. Your consent will stay in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death. Year Month Day

Part 5 - Cancelling one or more existing consents

Complete this section only to cancel an existing consent. Tick the appropriate box.

- A. Cancel all consents. B. Cancel the consents given for the individual, group or business identified below:

Name of individual Name of business

First name: Last name:

RepID OR GroupID OR Business Number

Part 6 - Signature

You or your legal representative (for example, a person with your power of attorney, your guardian, or an executor or administrator of the taxpayer's estate) must sign and date this form. If you are signing and dating this form as the legal representative, tick the box below. Also, send us a copy of the legal document that identifies you as the legal representative, if you have not already done so.

I have power of attorney for this taxpayer, I am the legal guardian of this taxpayer, or I am the executor/administrator of this taxpayer's estate.

By signing and dating this form, you authorize us to deal with the individual, group, or business identified in Part 2 or Part 3 and/or to cancel the consents shown in Part 5.

We will not process this form unless it is signed and dated by you or your legal representative.

This form must be received by the CRA within six months of its signature date. If not, it will not be processed.

Print name of taxpayer or legal representative

Taxpayer or legal representative signature Year Month Day

Date of signature

Privacy Act, Personal Information Bank numbers CRA PPU 005 and CRA PPU 175

Form **4506**

Request for Copy of Tax Return

(Rev. January 2011)

OMB No. 1545-0429

Department of the Treasury
Internal Revenue Service

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

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a Tax Return Transcript for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See Form 4506-T, Request for Transcript of Tax Return, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (See Instructions)	
4 Previous address shown on the last return filed if different from line 3 (See Instructions)	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax return.	

Caution. If the tax return is being mailed to a third party, ensure that you have filled in line 6 and line 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

6 Tax return requested. Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶

Note: If the copies must be certified for court or administrative proceedings, check here

7 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

8 Fee. There is a \$57 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN or EIN and "Form 4506 request" on your check or money order.	
a Cost for each return	\$ 57.00
b Number of returns requested on line 7	
c Total cost. Multiply line 8a by line 8b	\$

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

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

	Telephone number of taxpayer on line 1a or 2a
▶ Signature (see instructions)	Date
▶ Title (if line 1a above is a corporation, partnership, estate, or trust)	
▶ Spouse's signature	Date

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate a third party to receive the tax return. See line 5.

How long will it take? It may take up to 60 calendar days for us to process your request.

Tip. Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

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

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year and the chart below shows two different RAIVS teams, send your request to the team based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:	Mail to the "Internal Revenue Service" at:
Florida, Georgia (After June 30, 2011, send your transcript requests to Kansas City, MO)	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30352
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAIVS Team Stop 6706 P-6 Kansas City, MO 64999

Chart for all other returns

If you lived in or your business was in:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address

RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84403

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

RAIVS Team
P.O. Box 145500
Stop 2800 F
Cincinnati, OH 45250

Specific Instructions

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

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

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

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

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the return be sent to a third party, the IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected.

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

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

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

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

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

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

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

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

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: Learning about the law or the form, 10 min.; Preparing the form, 16 min.; and Copying, assembling, and sending the form to the IRS, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.