

STATE OF INDIANA DEPARTMENT OF REVENUE
Financial Institution Data Match (“FIDM”) Agreement

This Agreement, entered into by and between the Indiana Department of Revenue (the “Department”) and _____ (“Financial Institution”), is for the purposes of operating a data match system by which financial institutions doing business in Indiana will assist the Department with identification of assets held by such financial institutions on behalf of Indiana taxpayers who owe unpaid taxes (the “Financial Institution Data Match Program”). In consideration of the mutual undertakings and covenants contained herein, Financial Institution and the Department hereby agree as follows:

ARTICLE I – METHODOLOGY

This Agreement is entered into pursuant to Indiana law, IC 6-8.1-8-8.7. Financial Institution shall participate in the exchange of data whereby Financial Institution will provide, on a quarterly basis, identifying information for Indiana taxpayers who owe unpaid taxes and who maintain one or more accounts with the Financial Institution

- A. Financial Institution shall designate, in Attachment A, whether it will use Method One (“All Accounts Method”) or Method Two (“Matched Accounts Method”) for comparing Indiana taxpayers who owe unpaid taxes with Financial Institution account holders.
- B. Financial Institution shall identify, in Attachment A, a preferred media format for delivering and receiving data under this Agreement.
- C. All data supplied under this Agreement shall be in accordance with the latest edition of the “Financial Data Match Specifications Handbook.” (See <http://www.acf.hhs.gov/programs/cse/fct/fidm/dataspecs.pdf>).

ARTICLE II – CONTACT AND NOTICE INFORMATION

All notices and other communications required or permitted hereunder shall be given in writing and shall be delivered personally or sent by certified mail (return receipt requested), or by nationally recognized overnight courier, and shall be deemed to have been delivered upon receipted delivery to the respective addresses set forth below. Either party may change its address for notice by providing notice to the other party as provided herein.

- A. Department has authorized Informatix Inc. (“Informatix”) to act as its agent for the purposes identified in this Agreement and to execute Attachment A on the Department’s behalf. Financial Institution shall send all data and match results (contained on compact disc, diskette, or other media with data and match results), as well as, documents related to this Agreement (executed agreements and attachments, revised attachments, invoices, legal notices and other documents related to this Agreement) to Informatix at the following address:

INFORMATIX INC.
TAX MATCH Operations
1760 Abbey Road
East Lansing, Michigan 48823-7394
(Phone: 866-576-5986, M-F, 8 am-5 pm, EST)

B. In Attachment A, Financial Institution shall designate its Security or Privacy Officers and/or any other individuals, (Financial Institution employees and/or its designated agent), who are 1) authorized to perform the data match services pursuant to Method Two (“Matched Accounts Method”), and 2) authorized to receive and disclose Confidential Information pursuant to Article III, herein. These individuals shall be authorized to receive inquiry files from the Department and deliver account holder or depositor files from Financial Institution.

ARTICLE III- CONFIDENTIALITY

The Department, Informatix, and Financial Institution shall adopt privacy policies and security procedures, subject to State and Federal laws and regulations, to ensure that information contained in their respective records and obtained from each other shall be kept secure and confidential and shall be used solely for the purposes of the Data Match Program, as specified herein.

The information exchanged shall not be used for any purposes other than for the purposes set forth in this Agreement and may not be disclosed to any person except to the extent necessary to conduct the data matches and fulfill the purposes of this Agreement.

Informatix and Financial Institution shall enter into a Confidentiality Agreement that limits disclosure of the Confidential Information on a need-to-know basis. Only such employees and contractors who are working on the Data Match Program and who have a need-to-know shall be privy to the Confidential Information exchanged between Informatix and Financial Institution. In addition, Informatix and Financial Institution shall designate in writing the names and contact information of those individuals who are authorized to deliver and receive the Confidential Information pursuant to such Confidentiality Agreement.

Method One (All Accounts Method)

The Department will provide the matching services. Informatix will use the information provided by Financial Institution for the purpose of matching records to determine if any taxpayer who owes unpaid taxes has an interest in an account maintained by Financial Institution. Informatix and the Department shall not disclose or retain information received from Financial Institution concerning account holders who are not a taxpayer who owes unpaid taxes.

Method Two (Matched Accounts Method)

Financial Institution shall provide the matching services. The Department shall prepare an Inquiry File identifying any taxpayer who owes unpaid taxes. The Inquiry or Debtor File is provided to Financial Institution by Informatix and is to be used only for the purpose of determining whether any taxpayer who owes unpaid taxes has an interest in an account maintained by Financial Institution. Financial Institution may not disclose or retain information concerning any taxpayer who owes unpaid taxes who does not have an interest in an account maintained by the Financial Institution.

Any information related to the data match program contained in documents, disks, magnetic media or other information acquired by Financial Institution from the Department or Informatix will remain the property of the Department and must be returned to Informatix at the time reports are due.

ARTICLE IV - PROHIBITIONS ON DISCLOSURE TO ACCOUNT HOLDERS

Financial Institution shall not disclose to an account holder that the name of the account holder has been received from, or furnished to Informatix or the Department. Financial Institution may, however, disclose

to its account holders that, under Indiana law, the Department has the authority to request certain identifying information on certain account holders.

ARTICLE V - FINANCIAL INSTITUTION LIABILITY LIMITATION

Financial Institution is not liable for disclosing information to Informatix or the Department related to the Data Match Program, or for any other action taken in good faith to comply with the Data Match Program. More specifically, Indiana law, IC 6-8.1-8-8.7 provides:

A financial institution providing information required under this section is not liable for:

- (1) disclosing the required information to the department or the child support bureau established by IC 31-25-3-1;
- (2) blocking or surrendering an individual's assets in response to a levy imposed under this section by:
 - (A) the department; or
 - (B) a person or an entity acting on behalf of the department; or
- (3) any other action taken in good faith to comply with this section.

ARTICLE VI - ADDITIONAL TERMS

A. This Agreement will commence on the date the Financial Institution executes this Agreement, and shall continue thereafter, year to year unless terminated by mutual agreement signed by both parties.

B. Financial Institution may submit an amended Attachment A or Schedule 1 to Informatix whenever 1) the Method Option in Attachment A changes or 2) the information in Schedule 1 changes.

The amended Attachment A or Schedule 1 shall be submitted to Informatix, at least sixty (60) days prior to the then next quarterly record match.

C. Financial Institution shall submit, and update as needed, a schedule of quarterly submission dates to Informatix using Schedule 1 to Attachment A to this Agreement.

ARTICLE VII - GENERAL PROVISIONS

- a. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Indiana, excluding its conflicts of law rules. Exclusive jurisdiction and venue for any claim or action arising out of or relating to this Agreement shall be in the state or federal courts located in the State of Indiana.
- b. Assignment. Financial Institution may not assign its rights or delegate its obligations under this Agreement by operation of law or otherwise without the Department or Informatix express prior written consent, which shall not be unreasonable withheld.
- c. Amendments. Except as specifically set forth herein, this Agreement may only be amended or supplemented by a writing signed by authorized representatives of both parties.
- d. No Waiver. No term or provision hereof will be considered waived by either party, and no breach excused by either party, unless such waiver or consent is in writing signed on behalf of the party against whom the waiver is asserted. No consent by either party to, or waiver of, a breach by either party,

whether express or implied, will constitute a consent to, waiver of, or excuse of any other, different, or subsequent breach by either party.

- e. Severability. If any part of this Agreement is found invalid or unenforceable, that part will be amended to achieve as nearly as possible the same legal effect as the original provision and the remainder of this Agreement will remain in full force.
- f. Entire Agreement. This Agreement consists of 1) the Financial Institution Data Matching Agreement between the Department and Financial Institution, 2) the Tax Data Match Services and Confidentiality Agreement between Informatix and Financial Institution and 3) Schedule 1 and constitutes the entire agreement between the parties relating to the Data Match Program and supersedes all prior or simultaneous representations, negotiations, and agreements, whether written or oral.

EXECUTED FOR: Indiana Department of Revenue

SIGNATURE

PRINT NAME AND TITLE

DATE

EXECUTED FOR:

FINANCIAL INSTITUTION NAME

PRINT NAME AND TITLE

SIGNATURE

DATE

ATTACHMENT A

**TAX DATA MATCH SERVICES
AND
CONFIDENTIALITY AGREEMENT**

This Tax Data Match Services and Confidentiality Agreement (the "Agreement") is entered into as of this _____ day of _____, _____ (the "Effective Date") by and between Informatix, Inc. and its affiliates and representatives ("Informatix"), and _____, ("Financial Institution").

WHEREAS, Indiana law, IC 6-8.1-8-8.7 requires, among other things, that the State of Indiana, Department of Revenue (the "Department") enter into agreements with financial institutions doing business in Indiana to match accounts maintained by said financial institutions with Indiana taxpayers who owe unpaid taxes (the "Data Match Program"); and

WHEREAS, Informatix has entered into the Professional/Personal Services Contract, dated October 1, 2007 (the "Tax Data Match Agreement") with the Indiana Department of Revenue pursuant to which Informatix will serve as the Department's agent; and

WHEREAS, as the agent for the Department, Informatix shall provide data match services, document facilitation services and related support services and shall work with Financial Institution to match Indiana taxpayers who owe unpaid taxes with Financial Institution account holders.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants contained in this Agreement, the parties agree as follows:

1. Methodology

a. Options: Financial Institution shall participate in the Data Match Program using one of two methods described below. Financial Institution shall designate whether it will participate using Method One or Method Two in Schedule 1, which is hereby incorporated into this Agreement.

- Method One (All Accounts Method): The Department will provide the data matching services. On a quarterly basis, the Financial Institution shall submit to Informatix a file identifying Financial Institution account holders by name, address of record, and social security number or other tax identification number (the "Depositor File"). During each quarter, and before the end of the week chosen by Financial Institution to transmit data, Financial Institution shall prepare, extract, and compile all data into the Depositor File and then deliver the Depositor File to Informatix within the time required. Upon receiving the Depositor File, Informatix will process the Depositor File and then notify the Department of any matches between the Depositor File and the list of Indiana taxpayers who owe unpaid taxes.
- Method Two (Matched Accounts Method): Financial Institution will provide the data matching services. Financial Institution shall compare Financial Institution account holders against a file prepared and provided by the Department containing a list of Indiana taxpayers who owe the unpaid taxes (the "debtor File aka the "Inquiry File.") The Debtor File shall be provided by Informatix via the preferred media format selected by Financial Institution. Financial Institution shall provide a file of any and all matches (the "Data Match File") within forty-five (45) days of receipt. Informatix will forward the Data Match File to the Department.

b. General: Financial Institution shall identify, in Schedule 1 hereto, a preferred media format for delivering and receiving data files and other information under this Agreement. All data supplied under this Agreement shall be in accordance with the latest edition of the “Financial Data Match Specifications Handbook.” (See <http://www.acf.hhs.gov/programs/cse/ft/fidm/dataspecs.pdf>).

Informatix shall not be responsible for the accuracy or completeness of the data provided by Financial Institution, nor for the accuracy or completeness of the data provided by the Department through which Informatix will perform the data matching procedure.

c. Document Exchange Services: Informatix will serve as the liaison between the Department and Financial Institution regarding the Data Match Program. Informatix will receive and deliver, and facilitate the exchange of executed documentation related to the data match system. Whenever possible, Informatix and Financial Institution shall create PDF versions of executed documents and send them to each other via email. Informatix will maintain electronic versions of the fully executed documents as required by Indiana law. Informatix will maintain records of those financial institutions that have not delivered the required executed documents or otherwise complied with Indiana law, IC 6-8.1-8-8.7.

d. Data Match Support Services: Informatix will provide support services to the State and Financial Institutions related to the Data Match Program. These support services include:

- Providing a link to the financial data match specifications handbook on the Contractor’s website.
- Supporting and operating a dedicated toll free customer service telephone line for Financial Institutions and Department staff.
- Providing technical support for Financial Institutions regarding the Data Match Program.

2. Contact and Notice Information

a. Informatix Contact Information: All data and match results, including Depositor Files and Data Match Files, (contained on compact disc, diskette, or other media), and documents required by or related to the Agreement (executed agreements and attachments, revised attachments, invoices, notices, and other documents related to this Agreement) shall be addressed to the following address, or such other address as Informatix may later designate in writing:

INFORMATIX INC.

TAX MATCH Operations

1760 Abbey Road

East Lansing, Michigan 48823-7394

(Phone: 866-576-5986, M-F, 8 am-5 pm, EST)

b. Financial Institution Contact Information: In Schedule 1 hereto, Financial Institution shall designate its Security or Privacy Officers or other individuals, (Financial Institution employees and/or contractors serving as its designated agent), who are:

1) authorized to receive Debtor Files (aka Inquiry Files) prepared by the Department and delivered by Informatix, perform the data match services and deliver the Data Match Files to Informatix pursuant to Method Two (“Matched Accounts Method”), and those who are:

2) authorized to receive and disclose Confidential Information pursuant to Method One (All Account Method). These individuals shall be authorized to deliver account holder information or Depositor Files to Informatix and to send and receive, as well as, documents related to this Agreement (including executed agreements and attachments, revised attachments, invoices, legal notices and other documents related to this

Agreement) to Informatix. *The Financial Institution agrees to notify Informatix of any changes to Schedule 1 of this Agreement at least sixty (60) calendar days prior to the next quarterly data match.*

3. Term and Termination

- a. **Term:** This Agreement shall be effective as of the date set forth above and shall continue so long as Informatix shall serve as agent for the Department regarding tax match services. Informatix shall notify Financial Institution upon the expiration of the Tax Data Match Agreement between the Department and Informatix. The Tax Financial Institution Data Match Agreement had an initial term ending on September 30, 2009 that was extended in Amendment 3 to September 30, 2015 and subsequently extended through September 30, 2019.
- b. **Termination:** This Agreement will automatically terminate upon the termination of the Tax Data Match Agreement. The Financial Institution may terminate this Agreement with ninety (90) calendar days prior written notice, in the event it elects to perform financial data matching services by it or through another service provider.

4. Confidentiality

Informatix and Financial Institution shall have privacy policies and security procedures, subject to State and Federal laws and regulations, to ensure that information contained in their respective records and obtained from each other shall be kept secure and confidential and shall be used solely for the purposes specified herein.

The information exchanged shall not be used for any purposes other than for the purposes set forth in this Agreement and may not be disclosed to any person except to the extent necessary to conduct the data matches and fulfill the purposes of this Agreement.

Informatix and Financial Institution agree that disclosure of the Confidential Information shall be on a need-to-know basis. Only such employees and contractors who are providing services related to this Agreement and who have a need-to-know shall be privy to the Confidential Information exchanged between Informatix and Financial Institution. In addition, Informatix and Financial Institution shall designate in writing the names and contact information of those individuals who are authorized to deliver and receive the Confidential Information pursuant to this Agreement.

a. **Confidential Information:** In the performance of this Agreement, each party will receive confidential information regarding Financial Institution account holders and/or delinquent taxpayers, including but not limited to the name, address, social security number, bank account number or other personally identifiable information of the account holders and delinquent taxpayers (such information shall be collectively referred to herein as the “Confidential Information”). The party receiving Confidential Information hereunder may be referred to as the Receiving Party and the party disclosing Confidential Information hereunder may be referred to as the Disclosing Party.

b. **Permitted Use:** Financial Institution may only use the Confidential Information received from Informatix to determine whether any delinquent taxpayer identified by the Department maintains an account with Financial Institution. Financial Institution shall not disclose or retain Confidential Information received from Informatix which does not match an account maintained with Financial Institution. Informatix may only use Confidential Information received from Financial Institution as necessary to perform the Tax Data Match Agreement.

c. Confidentiality: Except as expressly set forth above, the Receiving Party will not disclose Confidential Information received from the Disclosing Party to any person; provided that, such Confidential Information, may be disclosed on a need-to-know basis to a Receiving Party's employees and/or consultants who have agreed to receive it under terms at least as restrictive as those specified in this Agreement. The Receiving Party will take reasonable measures to maintain the confidentiality of the Confidential Information received from the Disclosing Party, but in no event less than the measures it uses for its own information of similar type. The Receiving Party will promptly give notice to the Disclosing Party of any unauthorized use or disclosure of the Confidential Information received from the Disclosing Party. The Receiving Party agrees to reasonably assist the Disclosing Party in remedying any such unauthorized use or disclosure.

d. Limitations: The obligations set forth in this Agreement do not apply to the extent that the Receiving Party can demonstrate that the Confidential Information: (i) was part of the public domain at the time of disclosure or properly became part of the public domain, by publication or otherwise; (ii) was properly in the possession of the Receiving Party at the time of disclosure; (iii) was received from a third party without similar restrictions and without breach of this Agreement; or (iv) is required to be disclosed by a government agency to further the objectives of this Agreement, or by a proper court of competent jurisdiction; provided, however, that the Receiving Party will use commercially reasonable efforts to minimize the disclosure of such information and will consult and assist the Disclosing Party in obtaining a protective order prior to disclosure.

5. General Provisions

a. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Indiana, excluding its conflicts of law rules. Exclusive jurisdiction and venue for any claim or action arising out of or relating to this Agreement shall be in the state or federal courts located in the State of Indiana.

b. Assignment. Financial Institution may not assign its rights or delegate its obligations under this Agreement by operation of law or otherwise without the Department or Informatix express prior written consent, which shall not be unreasonable withheld.

c. Amendments. Except as specifically set forth herein, this Agreement may only be amended or supplemented by a writing that is signed by duly authorized representatives of both parties.

d. No Waiver. No term or provision hereof will be considered waived by either party, and no breach excused by either party, unless such waiver or consent is in writing signed on behalf of the party against whom the waiver is asserted. No consent by either party to, or waiver of, a breach by either party, whether express or implied, will constitute a consent to, waiver of, or excuse of any other, different, or subsequent breach by either party.

e. Severability. If any part of this Agreement is found invalid or unenforceable, that part will be amended to achieve as nearly as possible the same legal effect as the original provision and the remainder of this Agreement will remain in full force.

f. Entire Agreement. This Agreement consists of 1) the Financial Institution Data Matching Agreement between the Department and Financial Institution, 2) the Tax Data Match Services and Confidentiality Agreement between Informatix and Financial Institution and 3) Schedule 1 and constitutes the entire agreement between the parties relating to the Data Match Program and supersedes all prior or simultaneous representations, discussions, negotiations, and agreements, whether written or oral.

IN WITNESS WHEREOF, the below parties have executed this Agreement as of the Effective Date written above.

INFORMATIX, INC.

2485 Natomas Park Drive, Suite 430

Sacramento, CA 95833

916-830-1400

916-830-1403 (Fax)

COMPANY _____

STREET _____

CITY/STATE _____

PHONE _____

FAX _____

Signature & Date

Signature & Date

Print Name

Print Name

Title

Title

SCHEDULE 1

FINANCIAL INSTITUTION VARIABLE SELECTION ATTACHMENT

SECTION 1 – TECHNICAL CONTACT INFORMATION

The following person is designated as the contact person responsible for performing the data matches:

Processing Agent (if any): _____

Financial Institution Name: _____

Federal Tax Identification Number (TIN): _____

(Use processing agent TIN if applicable. If not, enter Financial Institution TIN)

Contact Person: _____

Title: _____

Street Address: _____

City, State, Zip Code: _____

Mailing Address: _____

City, State, Zip Code: _____

Telephone: _____ Fax: _____

E-Mail: _____

SECTION 2 - LEGAL CONTACT INFORMATION

Service of all legal notices from this agreement shall be served to the following person:

Legal Person: _____

Title: _____

Street Address: _____

City, State, Zip Code: _____

Mailing Address: _____

City, State, Zip Code: _____

Telephone: _____ Fax: _____

E-Mail: _____

SECTION 3 – FINANCIAL DATA MATCH METHOD CHOICE

The Financial Institution shall use the Financial Data Match method designated below:

_____ METHOD ONE - ALL ACCOUNTS

The Financial Institution shall submit data on a quarterly basis, and within fourteen (14) days of the end of the week designated in Section 5 of this Schedule, a file to Informatix identifying all open accounts. For each open account maintained at the Financial Institution, the Financial Institution shall provide the name and tax identification number of each person having an ownership interest in the account, together with a description of each person's interest. The information required under this section shall be provided as specified by rule or agreement. All data files will be provided to Informatix in accordance with the media set forth in Section 4 of this Attachment.

METHOD TWO - MATCHED ACCOUNTS

The Financial Institution shall match an inquiry file supplied by Informatix against all open accounts maintained by the Financial Institution. The Financial Institution must report all information required by the State on any and all open accounts at the Financial Institution maintained by tax identification number on the State’s inquiry file. The Financial Institution must submit the report to Informatix within 45 days of the end of the week designated in Section 5 of this Schedule. The inquiry file will be sent or made available on the agreed upon week designated in Section 5 of this Schedule. Informatix shall send the inquiry file in the format designated in Section 4 of this Schedule. The Financial Institution shall return the match file to Informatix in the format designated in Section 4 of this Schedule.

SECTION 4 - MEDIA METHOD CHOICE *(required)*

The Financial Institution shall receive and transmit quarterly data files using one of the following media options:

- Secure Encrypted Website**
- Secure File Transfer Protocol (SFTP)**
- CD/DVD.**

Senders must:

- Encrypt and password protect files on the CD/DVD
- Mark the CD/DVD as “Confidential”
- Securely communicate the password to the recipient
- Send the CD/DVD to the recipient using the following process:
 - Put the CD or DVD into an envelope and clearly mark it “Confidential”
 - Put the first envelope into another envelope with standard mailing information on it. DO NOT write “Confidential” on the external envelope.
 - Send the double-wrapped CD/DVD to the recipient via USPS first-class mail or other reputable delivery service

Recipients must:

- Protect the password provided by the sender
- Destroy CD/DVDs after extracting the data from them

SECTION 5 – PROCESSING WEEK DESIGNATION *(required)*

Financial Institution must designate the week of the calendar quarter the Financial Institution will transmit data or perform the data match. Calendar quarters begin January 1, April 1, July 1, and October 1 of each year. For example, designating week three indicates that the Financial Institution will perform the data match or data transmission the weeks beginning January 15, April 15, July 15 and October 15.

Week designation _____

EXECUTED FOR

Financial Institution Name: _____

Federal Tax Identification Number (TIN): _____

Print Name and Title of Authorized “Executed For” Party: _____

Signature and Date of Authorized “Executed For” Party: _____