

## FINAL POLICY

### POLICY 70 v. 2: AUTHORIZATION FOR VALIDATION

#### **I. Introduction.**

Some Exhibits to the Settlement Agreement (e.g., Exhibit 8A, Page 10 and Exhibit 10, Page 67) require the Claimant to provide forms in which the Claimant authorizes the Claims Administrator to: (1) verify employment and wage records, (2) obtain Tax Information Documentation from the Internal Revenue Service (the "IRS") and/or Social Security Administration, and (3) confirm any bank account information for certain periods. Other Exhibits provide only that any statements made in a Claim Form and any information submitted with a Claim Form may be verified as judged necessary by the Claims Administrator (e.g., Exhibit 4A, Page 2).

After input from the Parties, the Claims Administrator originally published Policy 70 regarding "Fraud: Authorizations" with an Active Date of May 25, 2012 (the "Original Policy"). The Original Policy provided that Claimants would be required to sign certain authorizations to permit the Claims Administrator to verify with the IRS information provided by the Claimant and to obtain tax information from the IRS, only if the Claims Administrator determined the same to be necessary to review and verify the Claimant's submitted documentation.

Since that time, after a lengthy period of experience in processing claims, the Claims Administrator has determined that it is in the best interests of the Settlement Program and will facilitate, avoid delays and expedite the processing of claims to require, prospectively, all Claimants who file new claims and submit or rely upon Tax Information Documentation in support of those new claims filed from and after the Adopted Date of this new Policy 70 v.2 (this "Amended Policy") to also require that the Claimant submit at the same time a signed and contemporaneously dated IRS Form 4506 and a signed and contemporaneously dated Form 4506-T (collectively, the "Tax Forms"), authorizing the Settlement Program to verify with the IRS the Tax Information Documentation provided by the Claimant.

As to all claims filed prior to the Adopted Date of this Amended Policy, the Original Policy will continue to apply, such that the Tax Forms shall be required to be provided by the Claimant only upon specific request by the Claims Administrator, as the Claims Administrator determines to be necessary or desirable.

Accordingly, the Claims Administrator has elected to revise the Original Policy by issuing this Amended Policy, as follows. Henceforth the Claims Administrator will consider this policy to be the governing policy on this subject. All capitalized terms used in this policy that are defined in the Settlement Agreement shall have the meanings given to them in the Settlement Agreement.

## **II. Policy Statement.**

1. As to all claims filed prior to the Adopted Date of this Amended Policy for which a final determination has not been made, and/or for which a supplemental or final payment has not been made, the terms of the Original Policy will continue to apply. Therefore, as to those claims the Tax Forms shall be required to be provided by the Claimant only upon specific request by the Claims Administrator, as the Claims Administrator determines to be necessary or desirable in his discretion.
2. However, from and after the Adopted Date of this Amended Policy, the Claims Administrator requires that all Claimants who file claims and submit Tax Information Documentation in support of a claim must also submit at the same time the signed and contemporaneously dated Tax Forms for each tax year for which such Tax Information Documentation is submitted, authorizing the Settlement Program to obtain and verify the Tax Information Documentation provided by the Claimant.
3. In either case, the Claims Administrator may also require, and Claimants shall provide, new or updated Tax Forms, as the Claims Administrator determines to be necessary.