

For: FFAS Offices

USDA Purchase Card Program Policy

Approved by: Deputy Administrator, Management



1 Overview

A Background

USDA's Purchase Card Program reduces administrative costs and allows agencies to procure supplies and services faster using purchase cards and convenience checks. The following implement USDA policies and procedures for using purchase cards and convenience checks:

- revised DR 5013-6
- APC/LAPC Purchase Card Program Guide
- PCMS/Micro-Purchase Guide
- US Bank Access Online®.

B Purpose

This notice:

- reiterates FFAS' purchase card policy
- provides a link to the USDA Charge Card Service Center – Purchase Card and draft DR 5013-6 at http://www.da.usda.gov/procurement/ccsc/purchase_card.htm
- reminds Local Agency Program Coordinators (LAPC's) of their responsibilities
- reminds purchase cardholders of the requirement to reconcile purchases within 30 calendar days
- addresses the responsibility of the cardholder's supervisor/approving official to review transactions and reconciliation
- establishes policy about responsibility for program coordination at the State level
- provides a list of current FFAS LAPC's (Exhibit 1).

Disposal Date	Distribution
January 1, 2010	All FAS, FSA, and RMA Offices; State Offices relay to County Offices

1 Overview (Continued)

C Contact

Follow this table if there are questions about this notice.

IF there are questions about...	THEN contact...
procurement policy	<p>Pamela Wellons, Chief, Acquisition Management Division (AMD), Kansas City Acquisition Branch, by either of the following:</p> <ul style="list-style-type: none"> • e-mail to ra.mokansasc-purchasecard • telephone at 816-926-6084.
<ul style="list-style-type: none"> • establishing LAPC's • training LAPC's • LAPC responsibilities 	<p>Sheryl Welch, Agency Program Coordinator (APC), by either of the following:</p> <ul style="list-style-type: none"> • e-mail to ra.mokansasc-purchasecard • telephone at 816-926-6108.

2 Policy

A Using the Purchase Card

A micro-purchase is the procurement of supplies or services with a total value of \$3,000 or less. Except in the case of certain mandatory resources for specific supplies, the cardholder does **not** have to compete the requirement provided the price is determined to be fair and reasonable and the vendor is not repeatedly used. Using the purchase card is preferred for micro-purchases.

- **Authorization to make purchases.** This notice assumes that the cardholder making the purchase is authorized to make that particular purchase. Keep in mind that there are many items or services that are limited to a select group of individuals within the agency or are **not** authorized to be purchased with a purchase card at all.
- **Splitting Requirements.** Cardholders may **not** divide up the requirements to stay within the micro-purchase threshold.
- **Mandatory Resources.** Cardholders **must** use the mandatory resources for supplies subject to the Federal Acquisition Regulation (FAR), Part 8 and listed in 27-AS.
- **Small Business Utilization.** Using small businesses for micro-purchases is encouraged, but **not** mandatory.

2 Policy (Continued)

A Using the Purchase Card (Continued)

- **Advanced Payments.** Cardholders may **not** make advanced payments **except** for:

- subscriptions to publications
- software maintenance subscriptions
- other circumstances in which it is advantageous to the Government to make an advanced payment.

Note: The cardholder shall document and justify the decision to allow advanced payment.

- **Warrant.** Purchases within the micro-purchase threshold do **not** require a procurement warrant.
- **Purchase Card Limitations.** Every cardholder has 2 limitations on using their purchase card, as follows:
 - **single purchase limit (SPL)** is the maximum amount a cardholder can charge for any single transaction
 - **monthly purchase limit** is the total amount a cardholder can charge for all purchases within any month.

Note: The monthly billing cycle usually starts on or about the seventh day of each month.

- **Official Business Only.** The purchase card may **only** be used for official Government business.
- **Mandatory Purchase Card Use.** If the vendor will accept payment using the purchase card, and the purchase card is approved for purchasing that particular micro-purchase, then the cardholder **must** pay with the purchase card.

2 Policy (Continued)

A Using the Purchase Card (Continued)

- **Convenience checks** have a maximum limit of \$2,500, are subject to the same rules as using purchase cards, and shall **not** be used in excess of \$2,500 **unless** authorized by the Director, AMD. Requests for this authorization must be sent through Pamela Wellons, Chief, AMD, Kansas City Acquisition Branch. Using convenience checks may be approved **only** if using the purchase card or making payment through NFC using the Integrated Acquisition System (IAS) is **not** acceptable and shall be used **only** as a last resort.

Note: Convenience checks are **not** considered electronic payment and, therefore, an electronic funds transfer (EFT) waiver is required **before** using convenience checks. For detailed EFT waiver information, see Authorized Use of the Convenience Check in DR 5013-6.

Before issuing a convenience check, cardholders are to first verify that the merchant does **not** accept the commercial, Government-issued purchase card and do the following:

- ensure merchant completes W-9 for **each** transaction

Notes: A copy of the original W-9 for subsequent transactions is allowed as long as the information is current. See Exhibit 2 for an example W-9.

Download W-9 from **www.irs.gov** to conform with the current calendar year.

- ensure that check use is limited to circumstances with a valid EFT waiver. A list of the waiver codes is provided in Exhibit 3.

During reconciliation in Access Online®, perform the following steps.

Step	Action
1	In “Comments Field 3” block, enter the merchant’s name, address, city, State, ZIP Code, and waiver code number (Exhibit 3).
2	In “TIN” block, enter the tax ID number/employer ID number of the merchant.
3	Enter the correct BOC (98-FI, Exhibit 27).
4	Attach all documents to the requisition and retain on file for 3 years after payment.

- **Checks** may **not** be made out to “CASH” nor may the payee be the cardholder or any Government employee. See DR 5013-6, paragraph 7.g for the exception for employee reimbursement.

2 Policy (Continued)

A Using the Purchase Card (Continued)

- **Reconciliations** are **required** to be completed by the cardholder within 30 calendar days of each transaction.

Note: Whenever the cardholder fails to reconcile a transaction for 60 or more calendar days, that cardholder's authorization is required to be deactivated by LAPC according to DR 5013-6, paragraph 7.k.

B Purchases Over \$3,000

All procurements valued over \$3,000 **must** meet all of the following:

- procured by a contracting officer whose procurement warrant equals or exceeds the value of the total purchase

Note: The procurement warrant is **not** to be confused with the purchase card limits discussed in subparagraph A. The procurement warrant is a specific document issued **only** to contracting officers.

- in compliance with FAR and all other procurement laws, regulations, and policies
- in compliance with DR 5090-1
- initiated with a requisition in IAS (all FAS and RMA, and Fund 84 and 87 for FSA)

Note: The latest version of IAS allows for payment by purchase card. Requisitions for purchases in excess of \$3,000 should be issued with a IQ-Commit transaction code regardless of payment type.

- reported in the Federal Procurement Data System – Next Generation.

C Program Coordination

State Office LAPC's shall be responsible for all State and county cardholders in their State. The administrative oversight for all of these cardholders will be the responsibility of the State LAPC with the exception of LAPC's themselves. APC is responsible for oversight of LAPC accounts.

Every State and major National Office unit (such as FSA-Kansas City/St. Louis, FSA-APFO, FSA-Washington, DC, RMA-Kansas City, FAS-domestic, and FAS-overseas) **must** have and maintain at least one LAPC for their State/unit. For States/major unit offices with only 1 cardholder, APC will serve as LAPC.

2 Policy (Continued)

C Program Coordination (Continued)

If LAPC is **not** a contracting officer, LAPC will be **required** to complete a Simplified Acquisition Procedures training course, in addition to any Department-required purchase card training, within 6 months of becoming LAPC. Management Concepts Inc., along with other Government contracting training providers, offer several simplified acquisition procedures courses that will fit this requirement. An Internet search for “simplified acquisition training” will provide several choices.

APC serves as the agency’s principal point of contact for purchase card or US Bank issues. APC’s will **not** be cardholders.

No accounts will be administered by cardholders themselves.

3 Action

A Cardholder Supervisor Action

Cardholder supervisors shall:

- directly request new cardholder accounts or LAPC assignments by e-mail to LAPC or APC, as appropriate

Note: Prospective FAS cardholders shall complete the agency form available from any FAS LAPC.

- approve each transaction in US Bank Access Online® with the understanding that each approval indicates that the approving official has ascertained through a review of the cardholder’s transaction and backup documentation that the following are true:
 - all transactions were for official Government business **only**
 - all transactions represent legitimate needs of the Government
 - transactions are within the cardholder’s single purchase limit
 - appropriate BOC’s were used for all transactions
 - all transactions were appropriate for the cardholder’s position
 - cardholder used required sources, such as AbilityOne
 - cardholders did **not** make prohibited transactions, such as the following:
 - checks to self or for cash
 - checks to merchants who accept the card or where other designated payment systems should be used
 - checks over the cardholder’s purchase limit

3 Action (Continued)

A Cardholder Supervisor Action (Continued)

- personal services, such as where government supervises contractor employees
 - travel expenses
 - hazardous items (firearms, ammunition, explosives, hazardous biological, and radioactive substances)
 - spot awards
 - salary payments
 - long-term rental (more than 180 calendar days) of land or buildings
 - fuel, unless the vendor would not accept the fleet card
 - telecommunication supplies (above \$350) or services
 - meals/refreshments unless authorized by law, such as bona fide award ceremony
 - memberships in an individual's (as opposed to the agency's) name
 - shipment of household goods
 - grant or agreement payments
 - insurance, **except** as authorized by law
 - parking tickets
 - greeting cards
 - advance payments before delivery of goods or services, unless authorized by law, such as training, subscriptions, and registration fees
-
- ensure that cardholder reconciled all transactions in US Bank Access Online® within 30 calendar days of purchase
 - ensure that adequate item descriptions for transactions were entered in the US Bank Access Online® to include contract number when payment only
 - ensure that cardholder does **not** have duplicate transactions – charges to the same vendor on the same date in the same amount – that may suggest the cardholder was charged twice for the same supply/service

3 Action (Continued)

A Cardholder Supervisor Action (Continued)

- ensure that cardholder does **not** have a split transaction to avoid micro-purchase authority, such as transactions that appear on report to the same vendor on the same date (or a day or 2 apart) or a series of payments for a long-term requirement that have an aggregate total over the cardholder's single purchase authority
- ensure that a request and proof of funds exists before purchase
- ensure that cardholder is maintaining invoices/receipts for all transactions
- ensure that card and/or checks are kept in a secure location.

B LAPC Action

LAPC's shall do the following:

- read and enter responses to all US Bank alerts within 30 calendar days of the alert date
- track cardholder transactions and ensure that reconciliations are completed timely
- deactivate a purchase card whenever reconciliation does **not** occur within 60 calendar days of the transaction date (**not** caused by system malfunction), and notify APC of that action; the deactivation rule may be complied with by reducing SPL to \$1
- ensure that all training is completed according to USDA policy.

Note: Training that is **not** completed in a timely manner shall result in the deactivation of the cardholder's and/or approving official's account.

C Cardholder Action

Cardholders shall do the following:

- follow DR 5013-6 when using the Government purchase card
- complete **all** required cardholder training according to USDA policy
- reconcile purchases within 30 calendar days of the transaction date
- provide their supervisor with a transaction report and supporting documentation that will provide the cardholder's supervisor with the information necessary to complete his or her approvals in US Bank Access Online®
- as needed, request approval for convenience checks in excess of \$2,500 from the Director, AMD, by e-mail to **ra.mokansasc-purchasecard**.

FFAS LAPC's

The following is a list of current FFAS LAPC's.

St (2)	Agency Name (28)	Recipient Primary or Alternate (30)	Recipient Type	Address line 1 (40)	Address line 2 (40)	City (15)	St (2)	Zip (10)	Phone Number (10)	Email Address
			(e.g. AOPC, L/AOPC, R/AOPC, A/AOPC) as Primary (P) or Alternate (A)							
FSA - CE										
MO	FSA - Farm Service Agency	Sheryl Welch	AOPC (A)	USDA FSA AMD KCAB	6501 Beacon Drive	Kansas City	MO	64131	816-926-6108	sheryl.welch@kcc.usda.gov
AL	FSA - Farm Service Agency	Valerie Lee	L/AOPC (P)	USDA FSA	4121 Carmichael Road, Suite 600	Montgomery	AL	36106	334-279-3544	valerie.lee@al.usda.gov
AL	FSA - Farm Service Agency	Katherine Colvin	L/AOPC (A)	USDA FSA	4121 Carmichael Road, Suite 600	Montgomery	AL	36106	334-279-3400	katherine.colvin@al.usda.gov
AK	FSA - Farm Service Agency	Donna Kramer	AO	USDA Alaska State FSA Office	800 W. Evergreen, Suite 216	Palmer	AK	99645	907-761-7753	donna.kramer@ak.usda.gov
AZ	FSA - Farm Service Agency	Grace Lamas	L/AOPC (P)	USDA Arizona State FSA Office	230 N. 1st Avenue, Suite 506	Phoenix	AZ	85003	602-285-6322	grace.lamas@az.usda.gov
AR	FSA - Farm Service Agency	Sharon Shireman	L/AOPC (P)	USDA AR	700 W. Capitol, Room 3416	Little Rock	AR	72201	501-301-3017	sharon.shireman@ar.usda.gov
AR	FSA - Farm Service Agency	Keith Dixon	L/AOPC (A)	USDA AR	700 W. Capitol, Room 3416	Little Rock	AR	72201	501-301-3020	keith.dixon@ar.usda.gov
CA	FSA - Farm Service Agency	Donald Hensath	L/AOPC (P)	California State FSA Office	430 G Street, #4161	Davis	CA	95616	530-792-5542	don.hensath@ca.usda.gov
CO	FSA - Farm Service Agency	Rochelle Taylor	L/AOPC (P)	USDA FSA CO STO	655 Parfet St. Ste E305	Lakewood	CO	80215	720-544-2990	rochelle.taylor@co.usda.gov
CO	FSA - Farm Service Agency	Donna Rasmussen	L/AOPC (A)	USDA FSA CO STO	655 Parfet St. Ste E305	Lakewood	CO	80215	720-544-2878	donna.rasmussen@co.usda.gov
CT	FSA - Farm Service Agency	Theresa Currier	L/AOPC (P)	USDA FSA CT State Office	344 Merrow Road, Suite B	Tolland	CT	6084	860-871-2944	Theresa.Currier@ct.usda.gov
DE	FSA - Farm Service Agency	Tammy A Dorey	L/AOPC (P)	USDA FSA DE State	1221 College Park Dr - Suite 201	Dover	DE	19904	302-678-4250	tammy.dorey@de.usda.gov
FL	FSA - Farm Service Agency	Emily McLeod	L/AOPC (P)	USDA Florida State FSA Office	4440 NW 25th Place, STE 1	Gainesville	FL	32606	352-379-4513	emily.mcleod@fl.usda.gov
FL	FSA - Farm Service Agency	Rodger Kwasnik	L/AOPC (A)	USDA Florida State FSA Office	4440 NW 25th Place, STE 1	Gainesville	FL	32606	352-379-4517	rodger.kwasnik@fl.usda.gov
GA	FSA - Farm Service Agency	Kathleen A. Shepherd	L/AOPC (P)	USDA FSA GA STO	355 E Hancock Ave, STOP 101	Athens	GA	30601	706-546-2269	kathy.shepherd@ga.usda.gov

FFAS LAPC's (Continued)

HI	FSA - Farm Service Agency	Jill Lee	USDA FSA Hawaii State Office	300 Ala Moana Blvd, Room 5-112	Honolulu	HI	808-541-2600 x102	jill.lee@h.usda.gov
IA	FSA - Farm Service Agency	Deb Trowbridge	USDA FSA IA	10500 Buena Vista Ct	Des Moines	IA	50322 515-331-8426	deb.trowbridge@ia.usda.gov
ID	FSA - Farm Service Agency	Ida Beal	USDA FSA Idaho State Office	9173 W. Barnes Dr., Suite B	Boise	ID	208-378-5655 83709 x1.1	ida.beal@id.usda.gov
IL	FSA - Farm Service Agency	Lisa Rothschild	USDA FSA IL State Office	3500 Wabash Avenue	Springfield	IL	217-241-6600 62711 ext.206	lisa.rothschild@il.usda.gov
IL	FSA - Farm Service Agency	Claudia Meyer	USDA FSA IL State Office	3500 Wabash Avenue	Springfield	IL	217-241-6600x205	claudia.meyer@il.usda.gov
IN	FSA - Farm Service Agency	Gloria McEntire	USDA Indiana State FSA Office	5981 Lakeside Blvd	Indianapolis	IN	317-250-46278 3030EXT 203	gloria.mcintire@in.usda.gov
KS	FSA - Farm Service Agency	Carol Adams	USDA Kansas State FSA Office	3600 Anderson Avenue	Manhattan	KS	66503 785-539-5111	carol.adams@ks.usda.gov
KS	FSA - Farm Service Agency	Patty Hageman	USDA Kansas State FSA Office	3600 Anderson Avenue	Manhattan	KS	66503 785-539-5111	patty.hageman@ks.usda.gov
KY	FSA - Farm Service Agency	Vivian Griffith	USDA FSA Kentucky State Office	771 Corporate Drive Site 100	Lexington	KY	40503 859-224-7610	vivian.griffith@ky.usda.gov
KY	FSA - Farm Service Agency	Pamela Templeman	USDA FSA Kentucky State Office	771 Corporate Drive Site 100	Lexington	KY	40503 859-224-7621	pam.templeman@ky.usda.gov
LA	FSA - Farm Service Agency	Stephanie Ellington	USDA FSA Louisiana State Office	3737 Government Street	Alexandria	LA	71302 318-473-7958	stephanie.ellington@la.usda.gov
ME	FSA - Farm Service Agency	Linda Testa	USDA ME FSA State Office	444 Stillwater Ave	Bangor	ME	207-990-9140	linda.testa@me.usda.gov
MD	FSA - Farm Service Agency	Robie Ritter	USDA FSA Maryland State Office	339 Busch's Frontage Rd Site 104	Annapolis	MD	21409 443-482-2760	robie.ritter@md.usda.gov
MA	FSA - Farm Service Agency	Lynne P. Dziok	USDA FSA Northeast MA State Office	445 West Street	Amherst	MA	1002 413-253-4505	lynne.dziok@ma.usda.gov
MA	FSA - Farm Service Agency	Tom Smiarowski	USDA FSA Northeast MA State Office	445 West Street	Amherst	MA	1002 413-253-4503	thomas.smiarowski@ma.usda.gov
MI	FSA - Farm Service Agency	Julia Prine	USDA, Farm Service Agency, MI	3001 Codrille Rd., Site 350	East Lansing	MI	48823 517-324-5111	julie.prine@usda.gov
MN	FSA - Farm Service Agency	Naomi Yang	USDA FSA Midwest 5 MN State	375 Jackson St, Site 400	Saint Paul	MN	55101 651-602-7700	naomi.yang@mn.usda.gov
MN	FSA - Farm Service Agency	Jane Ray	USDA FSA Midwest 5 MN State	375 Jackson St, Site 400	Saint Paul	MN	55101 651-602-7704	jane.ray@mn.usda.gov
MS	FSA - Farm Service Agency	Sandra Brown	USDA, Farm Service Agency, Mississippi State FSA Office	6311 Ridgewood Road, Suite W100	Jackson	MS	601-965-4300, 39211 x106	sandra.brown@ms.usda.gov
MO	FSA - Farm Service Agency	Mary Stubbs	USDA FSA Missouri State Office	601 Bus Loop 70 W, Parkade Center, Suite 230	Columbia	MO	65203 573-876-0933	mary.stubbs@mo.usda.gov

FFAS LAPC's (Continued)

MO	FSA - Farm Service Agency	Tara Harmon	L/AOPC (A)	USDA FSA Missouri State Office	601 Bus Loop 70 W., Parkade Center, Suite 230	Columbia	MO	65203 573-876-0933	tara.harmon@mo.usda.gov
MT	FSA - Farm Service Agency	Deborah Balaz	L/AOPC (P)	Montana FSA State Office	10 East Babcock Street, Room 557	Bozeman	MT	59715 406-587-6865	deborah.balaz@mt.usda.gov
MT	FSA - Farm Service Agency	Richard Deschamps	L/AOPC (A)	Montana FSA State Office	10 East Babcock Street, Room 557	Bozeman	MT	59715 406-587-6875	richard.deschamps@mt.usda.gov
NE	FSA - Farm Service Agency	Julie A. Zimmerman	L/AOPC (P)	USDA FSA NE State Office	7131 A Street	Lincoln	NE	68510 402-437-5049	julie.zimmerman@ne.usda.gov
NV	FSA - Farm Service Agency	Melissa Bright	L/AOPC (P)	USDA FSA	1755 E Plumb Lane, Ste 202	Reno	NV	89502 775-784-5411	melissa.bright@nv.usda.gov
NH	FSA - Farm Service Agency	Linda L. Grames	L/AOPC (P)	USDA FSA	22 Bridge St, 4th Floor	Concord	NH	3301 603-224-7941	linda.grames@nh.usda.gov
NJ	FSA - Farm Service Agency	Mary Beth Tallman	L/AOPC (P)	USDA FSA NJ STO	163 Route 130, Bldg 2 Suite E	Bordentown	NJ	08505 609-298-3446	mary.tallman@nj.usda.gov
NM	FSA - Farm Service Agency	Brenda Archuleta	L/AOPC (P)	USDA OO OD	6200 Jefferson St. NE., Room 211	Albuquerque	NM	87109 505-761-4920	rose.noss@nm.usda.gov
NY	FSA - Farm Service Agency	Nancy Malagisi	L/AOPC (P)	USDA FSA New York	441 South Salina Street Room 536	Syracuse	NY	13202 315-477-6344	nancy.malagisi@ny.usda.gov
NC	FSA - Farm Service Agency	Kathy Barker	L/AOPC (P)	NC State FSA Office	4407 Bland Road, Suite 175	Raleigh	NC	27609 919-875-4812	kathy.barker@nc.usda.gov
NC	FSA - Farm Service Agency	Diane Barefoot	L/AOPC (P)	NC State FSA Office	4407 Bland Road, Suite 175	Raleigh	NC	27609 919-875-4813	diane.barefoot@nc.usda.gov
ND	FSA - Farm Service Agency	Claudia Decker	L/AOPC (P)	USDA FSA ND State Office	1025 28th Street S.	Fargo	ND	58103 701-893-2206	claudia.decker@nd.usda.gov
OH	FSA - Farm Service Agency	Traci L Garza	L/AOPC (P)	USDA Ohio FSA State Office	200 N High St, Room 540	Columbus	OH	43215 614-255-2518	Traci.Garza@oh.usda.gov
OH	FSA - Farm Service Agency	Tracy K Springer	L/AOPC (A)	USDA Ohio FSA State Office	200 N High St, Room 540	Columbus	OH	43215 614-255-2521	Tracy.Springer@oh.usda.gov
OK	FSA - Farm Service Agency	Jan Courtright	L/AOPC (P)	USDA FSA Oklahoma State Office	100 USDA Suite 102	Stillwater	OK	74074 405-742-1142	Jan.Courtright@ok.usda.gov
OR	FSA - Farm Service Agency	Connie Tucker	L/AOPC (P)	USDA FSA	7620 SW Mohawk St.	Tualatin	OR	97062 503-692-6830	connie.tucker@or.usda.gov
PA	FSA - Farm Service Agency	Susan K. Myers	L/AOPC (P)	USDA FSA PA STO	Suite 320, One Credit Union Place	Harrisburg	PA	17110-2994 717-237-2124	susan.myers@pa.usda.gov
PA	FSA - Farm Service Agency	Adam S. Lipton	L/AOPC (A)	USDA FSA PA STO	Suite 320, One Credit Union Place	Harrisburg	PA	17110-2994 717-237-2121	adam.lipton@pa.usda.gov
PA	FSA - Farm Service Agency	Sina S. Sullivan	L/AOPC (A)	USDA FSA PA STO	Suite 320, One Credit Union Place	Harrisburg	PA	17110-2994 717-237-2127	sina.sullivan@pa.usda.gov
MO	FSA - Farm Service Agency	Sheryl Welch	L/AOPC (P)	USDA FSA AMD KCAB	6501 Beacon Drive	Kansas City	MO	64133 816-926-6108	sheryl.welch@kcc.usda.gov

FFAS LAPC's (Continued)

RI	FSA - Farm Service Agency	Deborah Lebrun	L/AOPC (P)	USDA FSA RI STO	60 Quaker Lane, Suite 40	Warwick	RI	02886 401-828-8232	Deborah.Lebrun@ri.usda.gov
SC	FSA - Farm Service Agency	Debbie Fripp	L/AOPC (P)	USDA FSA	1927 Thurmond Mall, Ste 100	Columbia	SC	29201 803-806-3826	Debbie.Fripp@sc.usda.gov
SC	FSA - Farm Service Agency	Toni Turner	L/AOPC (A)	USDA FSA	1927 Thurmond Mall, Ste 100	Columbia	SC	29201 803-806-3823	Toni.Turner@sc.usda.gov
SD	FSA - Farm Service Agency	Joan Russell	L/AOPC (P)	USDA FSA State	200 4th ST. SW, Rm 308 Federal Building	Huron	SD	57350 605-352-1172	joan.russell@sd.usda.gov
TN	FSA - Farm Service Agency	John Fontaine	L/AOPC (P)	USDA FSA SEA TN STO	801 Broadway, Suite 579	Nashville	TN	37203 615-277-2610	john.fontaine@tn.usda.gov
TX	FSA - Farm Service Agency	Carolyn Matloch	L/AOPC (P)	USDA FSA TX State Office	2405 Texas Avenue S.	College Station	TX	77840 979-680-5165	Carolyn.Matloch@tx.usda.gov
TX	FSA - Farm Service Agency	Ronald Miller	L/AOPC (P)	USDA FSA TX State Office	2405 Texas Avenue S.	College Station	TX	77840 979-680-5166	Ron.Miller@tx.usda.gov
TX	FSA - Farm Service Agency	Larry Brown	L/AOPC (P)	USDA FSA TX State Office	2405 Texas Avenue S.	College Station	TX	77840 979-680-5168	larry.brown@tx.usda.gov
UT	FSA - Farm Service Agency	Mark Warnick	L/AOPC (P)	USDA FSA Utah State Office	125 S State Street, Rm 3202	Salt Lake City	UT	84138 801-524-4542	mark.warnick@ut.usda.gov
VT	FSA - Farm Service Agency	Lana Walden	L/AOPC (P)	USDA FSA VT STO	356 Mountain View Drive, Ste. 104	Colchester	VT	05446 802-658-2803	lane.walden@vt.usda.gov
VA	FSA - Farm Service Agency	Dana Byrd	L/AOPC (P)	USDA FSA VA STO	1606 Santa Rosa Road, Suite 138	Richmond	VA	23229 804-287-1518	Dana.Byrd@va.usda.gov
VA	FSA - Farm Service Agency	Patricia E. Winters	L/AOPC (A)	USDA FSA VA STO	1606 Santa Rosa Road, Suite 138	Richmond	VA	23229 804-287-1516	Patricia.E.Winters@va.usda.gov
WA	FSA - Farm Service Agency	Sherrie Staeheli	L/AOPC (P)	Washington State FSA Office	316 W Boone Ave Ste 568	Spokane	WA	99201 509-323-3008	sherrie.staeheli@wa.usda.gov
WV	FSA - Farm Service Agency	Theodore Wolfe	L/AOPC (P)	USDA FSA WV	75 High St., Rm. 239	Morgantown	WV	26505 304-284-4810	ted.wolfe@wv.usda.gov
WI	FSA - Farm Service Agency	Jason Harris (LAPC)	L/AOPC (P)	WI State FSA Office	8030 Excelsior Dr., Suite 100	Madison	WI	608-662-4422 53717 ext. 133	jason.harris@wi.usda.gov
WY	FSA - Farm Service Agency	Jodene Johnson	L/AOPC (P)	USDA FSA NorthWest Area Wyoming State FSA Office	951 Werner Court, Suite 130	Casper	WY	82601 307-261-5009	jodene.johnson@wy.usda.gov
WY	FSA - Farm Service Agency	Steve Swieter	L/AOPC (A)	USDA FSA NorthWest Area Wyoming State FSA Office	951 Werner Court, Suite 130	Casper	WY	82601 307-261-5232	steve.swieter@wy.usda.gov
MO	FSA - Farm Service Agency	Roberta Martel	L/AOPC (P)	USDA FSA ADM KCAB	6501 Beacon Drive	Kansas City	MO	64131 816-926-6260	roberta.martel@kcc.usda.gov

4-30-09

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Example W-9

W-9's are required for **all** vendors receiving convenience checks.

Form W-9 (Rev. October 2007) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give form to the requester. Do not send to the IRS.
Print or type See Specific instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	
Part I Taxpayer Identification Number (TIN)		
Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.		
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.		
Part II Certification		
Under penalties of perjury, I certify that:		
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below).		
Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.		
Sign Here	Signature of U.S. person ▶	Date ▶
General Instructions		
Section references are to the Internal Revenue Code unless otherwise noted.		
Purpose of Form		
A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.		
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:		
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), 2. Certify that you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.		
Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.		
Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:		
<ul style="list-style-type: none"> • An individual who is a U.S. citizen or U.S. resident alien, • A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, • An estate (other than a foreign estate), or • A domestic trust (as defined in Regulations section 301.7701-7). 		
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.		
The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:		
<ul style="list-style-type: none"> • The U.S. owner of a disregarded entity and not the entity, 		
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Example W-9 (Continued)

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- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester.
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details).
3. The IRS tells the requester that you furnished an incorrect TIN.

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Example W-9 (Continued)

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Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).
 2. The United States or any of its agencies or instrumentalities.
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation.
 7. A foreign central bank of issue.
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
 9. A futures commission merchant registered with the Commodity Futures Trading Commission.
 10. A real estate investment trust.
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940.
 12. A common trust fund operated by a bank under section 584(a).
 13. A financial institution.
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

Example W-9 (Continued)

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3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ⁴
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 9632	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out 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 must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

EFT Waiver Codes

The following table provides EFT waivers according to Debt Collection Improvement Act for checkwriting purposes.

Waiver Code	Short Description	Long Description
01	Individual Determination	Where an individual determines, in his/her sole discretion that use of the purchase card would cause a financial hardship or impose a hardship due to a physical or mental disability, or a geographic, language, or literacy barrier. (Agency personnel may not challenge an individual's hardship determination).
02	Agency Makes One Payment	Where the agency does not expect to make more than one payment to the same recipient within a one-year period (e.g., spot awards, emergency salary payments).
03	Foreign Country Infrastructure	Where the infrastructure of a foreign country does not support electronic transfers.
04	Transaction in Disaster Area	Where the transaction is with a vendor/recipient in a declared disaster area.
05	Threat to National Security	Where a threat may be posed to national security, the life or physical safety of any individual may be endangered, or a law enforcement action may be compromised.
06	Unusual and Compelling Urgency	Where an agency's need for goods and services is of such unusual and compelling urgency that the Government would be seriously injured unless the transaction is processed by other than electronic means.
07	One Source for Required Supplies or Services	Where there is only one source for the required supplies or services and the Government would be seriously injured unless the transaction is processed by other than electronic means.