



JANET NAPOLITANO
GOVERNOR

WILLIAM BELL
DIRECTOR

ARIZONA DEPARTMENT OF ADMINISTRATION

GENERAL ACCOUNTING OFFICE
100 NORTH 15th AVENUE • SUITE 302
PHOENIX, ARIZONA 85007
Phone: (602) 542-5601 • Fax: (602) 542-5749

M E M O R A N D U M

TO: All State Agencies
FROM: D. Clark Partridge, State Comptroller
DATE: October 23, 2006
SUBJECT: GAO Technical Bulletin No. 05-4

In order to comply with Internal Revenue Service reporting requirements, we must now require a form W-9, Request for Taxpayer Identification Number, be completed in addition to an Affidavit for Collection of Compensation Due to a Deceased Employee (form GAO 36 A, B or C) to process a handwrite for an employee death benefit. The form W-9 must be completed by the spouse or successor if either a GAO 36 A or B form is completed. The W-9 form must contain the Taxpayer Identification number of the deceased's estate if a GAO 36 C form is completed. This new process is effective immediately.

We will be issuing a new Technical Bulletin, which will supersede TB No. 05-4, to reflect this revision.

If you have any questions about this change, please contact Monica Booth at 602-542-6228.