SAMPLE MEMORANDUM OF AGREEMENT

BETWEEN

NEW JERSEY DIVISION OF TAXATION

AND

CONTRACTOR

The purpose of this Memorandum of Agreement ("MOA") is to clarify the requirement by the State for the contractor to perform background investigations for its employees assigned to the contract resulting from this RFP.

The New Jersey Division of Taxation ("Taxation") has an obligation to protect the confidentiality of taxpayer information and maintain the public trust. In accordance with New Jersey Administrative Code (NJAC) 18:1-1.3, "The Division of Taxation may conduct background inquiries on applicants for Division positions to ensure that only qualified individuals with good character are appointed and that information contained on taxation employment applications is accurate and complete." Background checks may include the following:

- Fingerprinting; appropriate checks of records of criminal convictions and pending criminal charges;
- State of New Jersey tax filing and payment record check, to assure that the applicant hascomplied with State tax laws;
- Credit checks, to compare an applicant's credit history information with information provided with the application for employment, and information obtained through the New Jersey tax filing and payment records;
- Confirmation of employment and checking on the reasons for separation;
- Contacting references, as required;
- Confirmation of any education listed on a candidate's application;
- Other inquiries, including interviews regarding all the aforementioned.

In addition, all Division of Taxation employees are required to adhere to the New Jersey Department of Treasury Code of Ethics, including the provisions regarding outside employment and activities.

The contractor in its response to enter contract #, which resulted in the contract award that is the subject of this MOA, describes a commitment to conduct a thorough pre-screening interview and background investigation on all candidates for employment. The contractor and Taxation have a mutual interest to ensure that all individuals who are assigned to this contract meet the highest standards of character, trust and integrity.

Therefore, it is agreed that contractor employees will not have access to the confidential records and files of the Division of Taxation, nor will they be approved for assignment to this contract until

Taxation agrees the background check for the individual is satisfactory. The following are the agreed steps breach a mutual agreement of satisfactory background:

1. Contractor shall conduct a background check that will include, but is not limited to, criminal history, reference checks, and finger printing, as outlined in *Attachment "6"*.

2. Contractor shall require all employees assigned to this contract to complete and submit a signed *"Authority for Release of Information"* (Form M-2000-V).

3. Contractor agrees to minimally apply the same standards for a satisfactory determination as outlined in *Attachment "5"* - Guidelines for Background Check Determinations, Department of Treasury – Division of Taxation.

4. Contractor shall issue to each employee assigned to this contract the Department of Treasury Code of Ethics (attached), which the employee must acknowledge receipt of by signing a statement agreeing to abide by its provision, including prohibitions against certain outside employment and activities. This original signed statement will be provided to the Division of Taxation Project Manager.

5. Contractor shall require all employees assigned to this contract to complete and submit Form ADME-120, *Employee's Certificate of Outside Employment, Business, or License Held* (attached), as a means to protect the State against possible conflicts of interest. This original signed ADME-120 will be provided to the Division of Taxation Project Manager in accordance with the requirements outlined in the Code of Ethics.

6. Contractor shall educate each employee regarding the confidentiality of tax records and require each employee to sign Form M-1010, *"Employee Certification and Agreement to Adhere to the Confidentiality Provisions of the State Uniform Procedure Law, the Internal Revenue Code, and the Policies of the Various Divisions of the Department of the Treasury Relating to Access to Tax Records and Files"* (attached). This original signed statement will be provided to the Division of Taxation Project Manager.

7. Contractor shall require each applicant to be assigned to this contract to provide application information that includes past employment history that includes, but is not limited to, name and address of employer, description of position or title held, start and end dates for each job, reason for leaving, average hours of work per week, and beginning and ending salary and/or hourly wage. This information is required for the Division of Taxation to conduct a review of the applicant/employee tax filing history to determine if the individual is compliant with appropriate tax laws.

Taxation agrees to complete the review outline in #7 above within three (3) business days of receipt of the required information. Taxation agrees to notify the contractor promptly regarding derogatory findings that may negatively affect a satisfactory finding regarding the applicant/employee background.

This Memorandum of Agreement is in effect for the entire term of the contract.

Signatory New Jersey Division of Taxation	Date	Signatory Contractor	Date