



COVID-19 Small Business Relief Grant Program

APPLICATION FORM

Applicants seeking COVID-19 Small Business Relief assistance must submit the following form and supplemental attachments for consideration. All applicable information must be provided, and the applicant is responsible for the accuracy of the information submitted. Once the application is complete, follow these steps to submit the application:

1. **FIRST**, take your application to the Fairfield Chamber of Commerce. The Chamber will review the application for completeness and help you identify any missing information. The Chamber will complete the box on page 6. The Chamber offices are located at 670 Wessel Drive and are open 9:00 a.m. to 5:00 p.m. weekdays. Appointments are encouraged to ensure availability and can be made by calling (513) 881-5500.
2. **THEN**, deliver your application to the City of Fairfield Development Services Department. The city will date stamp your application to document the order in which applications are received. City offices are located at 5350 Pleasant Avenue (across from the Chamber) and are open 8:00 a.m. to 5:00 p.m. weekdays. City offices are closed November 26-27 for the Thanksgiving holiday.

Applications may first be submitted to the City of Fairfield at 1:00 p.m. on Tuesday, November 17, 2020. No applications may be submitted after 5:00 p.m. on December 10, 2020. Applications will be funded first come, first serve. Funding will likely be exhausted in advance of the application deadline.

For application or program questions, please contact:

Kert Radel
Fairfield Chamber of Commerce
(513) 881-5500
president@fairfieldchamber.org

Nathaniel Kaelin
City of Fairfield
(513) 867-5345
nkaelin@fairfieldoh.gov

For the latest program information, visit www.fairfieldoh.gov/162/Development-Services

SECTION A – APPLICANT INFORMATION

Business Name: _____

Contact Name: _____

Mailing Address: _____

City, State, Zip: _____

Email Address: _____

Daytime Phone: _____

Federal Tax ID: _____

Company Officers or Principals (provide names of all owners, principals, and/or primary officers of company):

Name and Title: _____

Name and Title: _____

Name and Title: _____

SECTION B – REQUIREMENT VERIFICATION

1. Business must be located in the corporate limits of the City of Fairfield

Business Address: _____

2. Business must have been in operation as of October 1, 2019

Date operations began in Fairfield: _____

3. Business must commit to operate through at least December 31, 2020

_____ Initial to indicate commitment to operate through December 31, 2020

4. Business must have had less than \$2 million in annual gross receipts in calendar year 2019.

_____ Initial to confirm gross annual receipts in calendar year 2019 (to be verified with tax return)

5. Business must have been negatively impacted by the COVID-19 pandemic

A. If business operations were fully or partially shut down as a result of government orders:

Dates of business closure: _____

Operations closed (e.g. indoor dining): _____

B. **OR**, if business operations were not fully or partially shut down as a result of government orders:

Describe impact of COVID-19 to business operations or revenues:

Financial records are required to document decreased revenue from March 1 to May 31, 2020 when compared to March 1 to May 31, 2019.

6. Business must not have more than 25 full-time equivalent employees (FTEs) as of January 1, 2020

A. Total head count of employees working more than 15 hours per week: _____

B. **OR**, if A exceeds 25, calculate the number of FTEs: _____

To calculate FTEs, take the total hours compensated for all employees in calendar year 2019 divided by 2,080.

SECTION C – GRANT REQUEST

The maximum grant award per business is based on the number of employees of the business. The number of employees may be based on total head count as of January 1, 2020, for the average number of employees working more than 15 hours per week.

Employees	Maximum Grant Request
1 to 3	\$5,000
4 to 10	\$7,500
11 to 25	\$10,000

Grant Amount Requested _____

SECTION D – DISCLOSURES

1. Is the business or a listed owner delinquent on any federal, state, or local taxes or assessments; direct guaranteed loans; leases; contracts; grants; child support payments; or any other obligations?

Yes _____ No _____

2. Does the business or a listed owner have any outstanding judgements, tax liens, pending bankruptcy proceedings, pending lawsuits against them, or criminal proceedings?

Yes _____ No _____

3. Does the owner, owner’s spouse, or household member work for or serve in an official capacity for the City of Fairfield, Butler County, or any other entity associated with the federal CARES Act?

Yes _____ No _____

4. Is the business or a listed owner in good standing with the City of Fairfield, including having no current building or zoning code violations, no outstanding utility bills, and no police or fire department issues.

Yes _____ No _____

SECTION E – ELIGIBLE EXPENSES

Describe any other business relief funding and amounts received from local, state, or federal government sources. These could include programs such as the Paycheck Protection Program (PPP), Economic Injury Disaster Loan (EIDL) grants, or Ohio Small Business Relief Grant.

Eligible expenses include the following:

- Rent or mortgage payment for business premises
- Salaries, wages, or compensation paid to employees, including employer’s share of health insurance costs
- Utility payments for business premises
- Personal protective equipment (PPE), partitions, other modifications related to COVID-19
- Business supplies or equipment

Expenses must be incurred between April 1, 2020 and the date of application.

Any expenses already paid with other federal and/or CARES funds are ineligible, including the PPP and the other programs listed above. Additional ineligible expenses include costs for tax obligations, political activities, and non-business or non-COVID-19 related purposes.

Eligible expenses should be detailed on the Expense Report on page 5.

SECTION F – EXPENSE DOCUMENTATION

Complete the below expense report to itemize the eligible expenses for which grant funds are sought.

Attach documentation of each eligible expense. This could include paid invoices, cancelled checks, receipts, payroll records, bank statements, or other financial records. Applicants may wish to utilize rent, payroll, and other larger expenses to reduce the amount of documentation needed.

For each expense listed in the expense report, complete all columns that are applicable to allow the city to connect the listed expense to the attached verification documentation. The first two lines are examples.

EXPENSE REPORT

Date of Payment	Name of Payee	Invoice No.	Purpose	Check No.	Amount	Verification Attached?
MM/DD/YY 05/10/2020	PPE Emporium	#371	Masks and partitions		\$410.98	Yes
MM/DD/YY Multiple	A+ Landlord		June - Aug. Rent	#9, 21, 37	\$3,300.00	Yes
MM/DD/YY					\$	
MM/DD/YY					\$	
MM/DD/YY					\$	
MM/DD/YY					\$	
MM/DD/YY					\$	
MM/DD/YY					\$	
MM/DD/YY					\$	
Total Amount						
Must meet or exceed the Grant Amount Requested in Section C						

SECTION G – REQUIRED DOCUMENTATION

- Current Bank Statement**
- 2019 Federal Tax Return**
- City of Fairfield Vendor Application (including W-9)**
- Documentation of employment count.** This could include a payroll record including January 1, 2020 or year-end documentation submitted to a state or federal agency for calendar year 2019 documenting employment count, such as IRS Tax Form 941. For businesses with a total employee head count exceeding 25, include documentation showing how the number of FTEs was calculated.
- Documentation of eligible expenses.** This could include paid invoices, cancelled checks, receipts, payroll records, bank statements, or other financial records.
- For businesses that were not partially or fully shut down as a result of government orders, financial records to document decreased revenue** from March 1 to May 31, 2020 when compared to March 1 to May 31, 2019. This could include documentation of gross receipts or bank statements for both periods.
- Executed Terms and Conditions (end of application)**
- Fairfield Chamber of Commerce Completeness Review (below)**

To be completed by the Fairfield Chamber of Commerce:	
Application fields complete:	_____
All attachments enclosed:	_____
Application & terms signed:	_____
Signed: _____	Date: _____

TERMS & CONDITIONS

The undersigned Applicant [also referred herein as “Grantee”], a duly authorized signatory or Officers of the Applicant, hereby certify that the statements made in the forgoing application and in all attachments submitted in connection with this application are true and correct to the best information and belief of the undersigned and are submitted as a basis for determining approval of the City of Fairfield COVID-19 Small Business Relief Grant Program assistance.

Further, the undersigned Applicant agrees that a grant is only awarded based upon, and in reliance upon, the information provided by the Applicant. Further, a grant shall only be awarded by the City of Fairfield, Ohio (hereinafter “City”) pursuant to and in consideration of the following promises and covenants, which shall be binding upon the City and Applicant/Grantee, the sufficiency of which is hereby acknowledged and agreed upon as follows:

1. Funding Purpose. This Agreement is meant to obligate and disburse funds in the amount of *(to be completed by City)* _____ (“Program Grant Funds”) to be used by Grantee for eligible business expenses in accordance with the Program Guidelines, including costs related to business interruption as a result of required closures, this Agreement and Grantee’s Program Application (the “Program Application”) submitted by Grantee. In the event of a conflict between the body of this Agreement and any of the Program Guidelines, the body of this Agreement shall govern. The Grantee acknowledges that the City has relied upon the statements and representations made by the Grantee in the Program Application in awarding the Program Grant Funds, and as more fully set forth in Section 19, below, any knowingly false statements contained therein shall require Grantee to immediately return any Program grant Funds.
2. Total Allocation. Unless provided otherwise in writing, this Agreement, and the amount of the Program Grant Funds represents the total allocation to Grantee from the City. The City reserves the right to reduce, recapture, and/or reallocate any portion, or all, of the Program Grant Funds based on Grantee’s failure to abide by this Agreement.
3. Use of the Program Grant Funds. The Program Grant Funds must be used exclusively for such eligible business expenses as set forth in the Program Guidelines and below, including, but not limited to, the business expenses set forth in the Program Application and Section E of the Grant Application. Eligible expenses are those that are related to business interruption as a result of required closures or that the business faces uncertainty as to its ability to pay due to the pandemic and that are deductible ordinary and necessary business expenses under the U.S. Internal Revenue Code, including, but not limited to:
 - a. Mortgage payments for Grantee’s principal place of business or such other business location in the City. Mortgage payments for the primary residence of any person owning an interest in Grantee are not eligible.
 - b. Rent payments for Grantee’s principal place of business or such other business location in the City. Rent payments for the primary residence of any person owning an interest in Grantee are not eligible.

- c. Utility payments – electric, gas, sewer, water, trash removal – for Grantee’s principal place of business or such other business location in the City. Utility payments for the primary residence of any person owning an interest in Grantee are not eligible.
- d. Salaries or wages of all employees employed by the business.
- e. Costs related to personal protective equipment, or other supplies or modifications necessary to preserve public health during the COVID-19 pandemic.
- f. Such other costs related to interruption of the business caused by required closures, including the closure of the business’s suppliers and/or customers.

Additionally, if the Grantee is a sole proprietor, it may use Program Grant Funds to replace a portion of its lost revenue, as follows:

If the Grantee filed IRS Form 1040 and Schedule C thereto for tax year 2019, or, in the event the Grantee has not filed IRS Form 1040 for tax year 2019, but has filed IRS Form 1040 and Schedule C thereto for tax year 2018, then the Grantee can use the grant funds to pay the Grantee the equivalent of up to 1/6 of the net profit reported by the Grantee on line 31 of the applicable Schedule C.

All expenses paid using Program Grant Funds must either be incurred by the Grantee or paid by the Grantee on or after April 1, 2020, and before the date the Grant Application was submitted.

All business expenses paid with Program Grant Funds shall be supported by documentation as set forth in Section 7, below.

4. Conditions. Grantee shall undertake all activities in accordance with the Program Guidelines, Program Application and this Agreement. The parties agree that this Agreement along with the Program Application are deemed to be the sole basis of payment of Program Grant Funds to Grantee.

Furthermore, as an express condition of receiving the Program Grant Funds, Grantee represents and warrants that it has not permanently closed as a result of the COVID-19 pandemic, that it does not intend to close as a result of the COVID-19 pandemic, and that it intends to resume business operations when, and to the extent, it can practically and lawfully do so.

The Program Grant Funds being received by Grantee are being provided by City as part of the City of Fairfield’s response to the COVID-19 pandemic, and City, and the Program Grant Funds have been funded by the City through funds it received under section 5001 of the federal Coronavirus Aid, Relief and Economic Security Act (“CARES Act”). As a condition to this Grant, the Grantee shall use the funds received only for the purposes set forth in the Program Guidelines, which are consistent with the purposes authorized under the CARES Act.

5. Term. This Agreement shall be binding upon the applicant until the later of the date that (a) all Program Grant Funds have been paid by the City to the Grantee, the Program Grant Funds have been expended by the Grantee, and the Grantee has met all of its obligations of this Agreement, below, or (b) this Agreement is earlier terminated pursuant to the terms and conditions of this Agreement (the “Term”).

6. Additional Information. Grantee shall provide to City any additional reports or information relating to this Agreement and its use of Program Grant Funds as the City may, from time to time, reasonably request to evidence Grantee's compliance with the terms of this Agreement.

7. Records, Access, and Maintenance. Grantee shall establish and maintain, for three (3) years from the termination of this Agreement, such records as are reasonably required by the City to confirm compliance with this Agreement, including, but not limited to, financial reports, contracts, invoices, leases, mortgage statements and other documentation of expenses, and all other relevant information related to the expense of the Program Grant Funds. The parties further agree that records required by the City with respect to any questioned costs, audit disallowances, litigation or dispute between the City and Grantee shall be maintained for three (3) years beyond the resolution of said matter. In the event of early termination of this Agreement, or if for any other reason the City shall require a review of the records related to this Agreement, Grantee shall, at its own cost and expense, segregate all such records related to the Program Grant Funds, and this Agreement, from its other records of operation.

10. Audits and Inspections. At any time, during normal business hours, upon reasonable notice and as often as the City may reasonably deem necessary, and in such a manner as not to unreasonably interfere with the normal business operations of Grantee, Grantee shall make available to the City, for examination, all of its records with respect to matters expressly covered by this Agreement (provided that such records may be redacted by Grantee such that they only include information responsive to matters expressly covered by this Agreement, including, but not limited to, records of

Grantee's personnel and conditions of employment and shall permit the City, or its agents, to audit, examine and make excerpts, transcripts, or copies of, or from, such records, at the sole expense of the City.

11. Default. Grantee shall be in default of this Agreement ("Event of Default") if, after the expiration of any notice requirement and right to cure set forth above:

a. Grantee fails to expend the Program Grant Funds in accordance with the terms and conditions of this Agreement,

c. Grantee elects, in its sole discretion, to terminate this Agreement upon written notice provided to the City,

c. Grantee fails to perform any other obligation under this Agreement, and

12. Remedies. Following an Event of Default by Grantee, the City may exercise one, or more, of the following remedies:

a. Demand Repayment of Program Grant Funds. The City may demand repayment of the Program Grant Funds. Grantee shall not be required to repay an amount that exceeds the Program Grant Funds disbursed to Grantee.

b. Other Legal Remedies. The City may pursue any other legal or equitable remedies the City may have under this Agreement or applicable law. Notwithstanding anything to the contrary in this Agreement, Grantee shall not be liable for: (a) any indirect, reliance, exemplary, incidental, speculative, punitive, special, consequential or similar damages that may arise in connection with this Agreement,

or (b) any damages, liabilities, fees, costs, expenses, penalties, diminishment in value, losses or payments (including any lost or foregone tax revenues) that exceed, in the aggregate, the Program Grant Funds disbursed to Grantee.

c. Remedies Cumulative. The remedies provided to the City under this Agreement and those provided by law or in equity, are the exclusive remedies in the case of an Event of Default. No delay or omission by the City in exercising any right or power accruing upon any default shall impair any such right or power or be construed as a waiver, and each such right or power may be exercised, from time to time, as often as may be deemed by the City to be expedient or appropriate.

13. Forbearance Not a Waiver. No act of forbearance or failure to insist on the prompt performance by Grantee of its obligations under this Agreement, either express or implied, shall be construed as a waiver by the City of any of its rights hereunder.

14. Nondiscrimination. Grantee covenants that it shall not discriminate on the basis of race, color, sex, age, religion, national origin, ancestry, veteran status, disability, sexual orientation, gender identity or any other characteristic protected by law during the undertaking of the project or program for which the Grant Funds are being disbursed to Grantee.

15. Conflict of Interest. The Grantee covenants that no member, officer, employee, designee or agent of Grantee presently has a financial interest and shall not acquire any financial interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Agreement and that no member, officer, employee, designee or agent have any interest in any contract that will be paid using Program Grant Funds, except where the same would be an eligible business expense as defined in the Program Guidelines (ie salary expenses paid or rent legitimately paid by the Grantee to an interested party). Furthermore, no member, officer, employee, designee or agent of the Grantee have a financial interest in the City, nor are they a relative of any officer or employee of the City with any direct or indirect involvement in the Program.

16. Indemnification. Grantee shall indemnify, protect, defend and hold harmless City and its employees, officers, members, designees and agents from and against any and all claims, actions, causes of actions, proceedings, damages, costs, liens, judgments, penalties, attorney's, expert and consultant's fees, expenses and/or liabilities arising out of, involving, or in dealing with, this Agreement and Grantee's use of the Program Grant Funds, the conduct of Grantee's business, any act, omission or neglect of Grantee, its employees, officers, members, designees and agents. The foregoing shall include, but not be limited to, the defense or pursuit of any claim, action, cause of action or proceeding involved therein, and whether or not (in the case of claims made against City) litigated and/or reduced to judgment, and whether well founded or not. In case any action or proceeding be brought against City by reason of any of the foregoing matters. City may elect to select its own defense and of any of the foregoing matters and to seek payment and/or reimbursement for the same by Grantee, or Grantee shall, upon notice from City, defend the same at Grantee's expense by counsel reasonably satisfactory to City and City shall cooperate with Grantee in such defense. City need not have first paid any such claim in order to be so indemnified.

17. Adherence to State, Federal, and Local Laws and Regulations. Grantee agrees to comply in all material respects with all applicable federal, state and local laws in the performance of this Agreement.

18. Outstanding Liabilities. Grantee affirmatively covenants that it is not delinquent to the City of The for taxes on any real property, or any political subdivision within The City for taxes on income or employment.

19. Falsification of Information. Grantee affirmatively covenants that to the actual knowledge of the individual executing this Agreement on behalf of Grantee, it has made no false statements to the City in the process of obtaining the Program Grant Funds, including but not limited to the Grant Application. If the individual executing this Agreement on behalf of Grantee has knowingly made a false statement to the City to obtain the Program Grant Funds, Grantee shall be required to return all Program Grant Funds actually received immediately, and shall be ineligible for any future assistance through the Program.

20. Storage and Use of Information. The City will take reasonable steps to secure all information, including social security numbers, employee identification numbers W-9s and other tax information, provided by Grantee in the application process and to comply with provisions of this Grant Agreement. The collection of the information is for the City's internal use, and the City will not share such information with any entity other, the City of Fairfield, any other local political subdivision, the State of Ohio or the federal government, for the purposes set forth in the Program Guidelines, any required reporting requirements of the City, and for any other lawful purposes, including, but not limited to, any necessary audits of the Program. In no event shall the City be liable to Grantee for any breach of the security of the information provided by Grantee other than for reckless, willful and wanton disregard of the security of such information.

21. Miscellaneous.

a. Governing Law. This Agreement shall be governed by the laws of the State of Ohio as to all matters, including, but not limited to, matters of validity, construction, effect and performance.

b. Forum and Venue. All actions regarding this Agreement shall be formed and venued in a court of competent subject matter jurisdiction in Butler County, Ohio.

c. Entire Agreement. This Agreement and its exhibits and any documents referred to herein constitute the complete understanding of the parties and merge and supersede any and all other discussions, agreements and understandings, either oral or written, between the parties with respect to the subject matter hereof.

d. Severability. Whenever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Agreement is held to be prohibited or invalid under applicable law, such provision shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of this Agreement.

e. Notices. All notices, consents, demands, requests and other communications which may be, or are, required to be given hereunder shall be in writing and shall be deemed duly given if personally delivered or sent by United States mail to the addresses set forth on the first page of this Agreement.

f. Amendments or Modifications. Either party may, at any time during the Term, request amendments or modifications. Requests for amendment or modification of this Agreement shall be in

writing and shall specify the requested changes and the justification of such changes. The parties shall review the request for modification in terms of the guidelines relating to the Grant Funds. Should the parties consent to the modification of the Agreement, then an amendment shall be drawn, approved, and executed in the same manner as the original agreement.

g. Pronouns. The use of any gender pronoun shall be deemed to include all the other genders, and the use of any singular noun or verb shall be deemed to include the plural, and vice versa, whenever the context so requires.

h. Headings. Section headings contained in this Agreement are inserted for convenience only and shall not be deemed to be a part of this Agreement.

i. Assignment. Neither this Agreement, nor any rights, duties, or obligations described herein, shall be assigned or subcontracted by Grantee without the prior express written consent of the City.

j. Counterpart. This Agreement may be executed and delivered in any number of counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. A digital, electronic, pdf, facsimile or other copy of a signature of a party hereto, including execution and delivery of the Agreement by electronic exchange, shall be deemed an original for purposes of this Agreement.

Signature of Applicant/Grantee:

_____	_____	_____
Signature of Applicant	Applicant Name Printed	Title

_____	_____	_____
Signature of Applicant	Applicant Name Printed	Title

_____	_____	_____
Signature of Applicant	Applicant Name Printed	Title



**City of Fairfield
Accounting Division
Vendor Application**

Instructions: Complete entire application and send by mail to City of Fairfield Accounting Division, 5350 Pleasant Avenue, Fairfield, OH 45014 or by fax to (513) 867-5325.

Business Information		
Business Name:		
Doing Business As:		
Address:		
City:	State:	Zip:
Contact Person(s):		
<i>Note: Application will not be processed without Federal Tax I.D. Number or Soc Sec. No. (whichever is applicable).</i>		
Federal Tax I.D. #		Social Security #
E-mail:		
Phone: () x	Fax: ()	

*** Please submit Tax Form W-9 with your application.**

Accounts Receivable Information (If different from above)		
Where would you like payment remittances sent?		
Business Name:		
Address:		
City:	State:	Zip:
Accounts Receivable Contact:		
E-mail:		
Phone: () x	Fax: ()	

For Fairfield Accounting Division Use Only		
Vendor Number:	1099 Vendor: Y / N	
Posted to System:	Date:	Initials:

Department Requesting Vendor Application:

City of Fairfield 5350 Pleasant Avenue, Fairfield Ohio 45014 (513) 867-5358 Fax: (513) 867-5325

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional) City of Fairfield 5350 Pleasant Avenue Fairfield, OH 45014 +
6 City, state, and ZIP code	
7 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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
or					
Employer identification number					
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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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends or distributions)
- Form 1099-MISC (miscellaneous income)
- Form 1099-B (broker transactions)
- Form 1099-S (real estate sales)
- Form 1099-K (merchant card transactions)
- Form 1098 (mortgage interest)
- Form 1098-E (student loan interest)
- Form 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (secured property)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and 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:

- 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

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, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

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

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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 SSA 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. 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 item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 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.

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 made in settlement of payment card and third party network transactions, 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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 "Business name/disregarded entity" 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*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

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, 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.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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 (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.