



Housing Services Department

Emergency Rent Assistance

PROGRAM GUIDELINES

November 25, 2024



Housing Services Department Program Guidelines EMERGENCY RENT ASSISTANCE PROGRAM

Last Review/Update Date November 25, 2024

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Housing Services Department

Program Guidelines

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1. Purpose

To reduce the effect of financial hardships and ensure the preservation of housing stability for moderate-income renters who require temporary rent assistance to prevent eviction.

2. Overview

The City of Ontario has established the Emergency Rent Assistance Program (ERA) to mitigate potential eviction and displacement of existing Ontario residents experiencing housing instability as a result of an unexpected economic hardship. Specifically, this program will assist Ontario residents at risk of eviction by providing current, prospective, and deferred rent payments. Rent payments that became due after the occurrence of an unexpected financial expenditure are eligible for assistance.

3. Method

Up to three months of rental assistance, with a maximum financial benefit of \$10,000, will be provided to households determined to meet minimum program eligibility.

4. Funding

On November 8, 2022, Ontario residents voted in favor of Measure Q, a one percent (1%) retail transactions and use (sales) tax within the City of Ontario. ERA has been established with \$250,000 of Measure Q revenue. (*Fund 1000, Cost Center HSG001, Spend Category 53103*)

5. Benefits

The ERA Program will provide financial assistance in the form of rental arrears, future rent, or a combination of these items.

- Eligible applicants can receive up to three months of rental assistance, with a maximum financial benefit of \$10,000.
- Eligible applicants can receive assistance once in a twelve month period.
- Payments will consist of a one-time payment for up to three months of rent, including arrears and any late fees due for eligible month(s) in arrears. Late fees will not be paid absent rent due.
- Payment will be for base rent and late fees only. Additional fees for parking, technology packages, utilities, or other amenities will be the responsibility of the tenant.

6. Program Requirements

Eligible Uses of ERA Funds

The following costs are eligible uses of ERA:

1. Monthly base rental payments based on the amount stipulated in a valid lease agreement
2. Late fees for approved rental arrears based on the amount stipulated in a valid lease agreement



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Ineligible Uses of ERA Funds

The following costs are not eligible uses of ERA funds:

1. Utility payments
2. Rental assistance payments for a participant that is also an owner of the housing unit
3. Funds cannot be used to displace other available funds; households receiving assistance from this program will be required to sign a certified statement that they do not have access to any other funds to prevent eviction.

7. Program Standards

The following will be used as standards while implementing ERA:

Eligibility: Participants

Applicants must meet all the tests below to qualify for this program:

1. Eligibility is limited to tenants who are currently housed in a legal rental unit within the incorporated city limits of Ontario and who are at risk of eviction due to an unforeseen financial hardship.
2. Household income must be at or below 120% of the area median income as established by the State of California Housing and Community Development Department and adjusted for family size. Current income documentation for all adult members of the household will be required to demonstrate household income. Income source documentation must be no older than 60 days from the date of application.

Income shall be determined as annual income as defined at 24 CFR 5.609.

2024 Income Limits*								
Riverside-San Bernardino-Ontario MSA								
	Persons in Family							
	1	2	3	4	5	6	7	8
120% AMI (\$)	81,900	93,600	105,300	117,000	126,350	135,700	145,100	154,450
<i>*Income limits are subject to change annually</i>								

3. Households must not have a co-signer on the residential lease.
4. Households must not have more than three months of deferred rental payments due at the time of application.
5. Tenant must be a legal Tenant as defined in these guidelines and must reside in a Qualified Housing Unit as defined in these guidelines.
6. Households must certify that they have not received or be scheduled to receive rental assistance for the same period for which ERA funding assistance is being requested from any other source.
7. Households must certify that they have experienced a financial hardship that has prevented them from being able to pay rent.
8. Households must not have received ERA Program assistance within the last 12 months.



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Eligibility: Rental Units

Rental units include apartment units, homes, or condominiums in the City of Ontario with a valid lease. In order to be eligible to receive payment, landlords must complete the attached landlord certification of rental amounts due and submit an IRS W9 form with the City. Eligible units for this program are whole units (i.e., not a room or portion within a unit) and must be legally deemed a habitable residential unit.

In addition, rental properties must be enrolled in the City of Ontario's Systematic Health and Safety Inspection Program and must not have rental inspection fees due to the City at the time of payment. Property owners with rental units that have active code violations with the City of Ontario Community Improvement Department are required to develop a written commitment and compliance plan to correct the violations.

Occupancy Standards

The maximum occupancy that will be used in this program is two persons per bedroom plus one (2+1 Standard). In the event a studio apartment, or zero bedroom unit, the maximum occupancy is two persons.

Eligible Financial Hardship

The ERA Program is intended to assist households prevent eviction when an unforeseen financial hardship has prevented the household from making rent payment(s). Financial hardships can include items such as unexpected medical costs, car repairs, loss of income source, increased utility costs, or other household expenditure.

8. Program Procedures

The following procedure will be used for implementing ERA:

- A completed application and all supporting documents necessary to determine eligibility must be submitted to program staff for review. Complete applications will be reviewed on a first-come, first-served basis. Incomplete applications will not be accepted or reviewed.
- Once the applicant has submitted a complete signed application and all supporting documents necessary to determine eligibility to the program administrator, the file will be reviewed.
 - Supporting documents include the following:
 - Government issued identification cards for all adult members of the household;
 - Copy of current lease with all required signatures;
 - Declaration of Income and two months of current income documentation for all adult members of the household and all adults shown on the lease agreement;
 - Copies of most recent two months bank account statements or certification of no bank accounts;
 - Signed landlord certification of total amount of rent currently due;
 - IRS Form W9 completed by the landlord (may be submitted separately from application); and
 - Applicable releases of information related to the landlord and all income sources.



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- Financial assistance will be provided directly to landlords in a single payment for a maximum of three months' rent up to \$10,000 (including arrears, current, and prospective rent).

9. Grievances

Applicants who have been denied program access may file an appeal of the decision by submitting a request for appeal in writing with ten (10) calendar days of the notification of the decision. The request for appeal should be sent to City of Ontario, Housing Services Department, Attn: Katryna Gonzalez, Housing Services Director, 208 W. Emporia St., Ontario, CA 91762 or via email at kgonzalez@ontarioca.gov.

The appeal hearing will be conducted by HSD staff not involved with the decision made and who are not subordinate to the staff member making the decision.

10. Reporting and Record Keeping

Reporting

City of Ontario will maintain the following demographic and statistical information for each client served by ERA:

- Demographics of all clients served, including gender, age, ethnicity, and race;
- Veteran status for all adults served;
- Monthly household income amount and types of income;
- Disability status and female head of household status; and
- Narratives of significant accomplishments achieved by the program.

Record Keeping

The City of Ontario shall maintain adequate records of services and payments to persons served by this program in sufficient detail to demonstrate compliance with the policies and procedures of the program. These records shall be retained for at least 5 years from program completion.

Financial and client records are confidential regarding their use as public information; however, the information may be provided to another city, state or federal agency if required to provide information or prevent duplication of payments.

11. References

HCD Income Limits:

<https://www.hcd.ca.gov/grants-and-funding/income-limits/state-and-federal-income-rent-and-loan-value-limits>

12. Definitions

Household is defined as one or more persons occupying a housing unit. For the purposes of the ERA program, a household consists of all persons occupying the housing unit and all persons listed on the lease agreement.



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Program Participant is defined as an individual or family with or without children that is provided ERA financial assistance.

Qualified Housing Unit is defined as a unit that can be legally occupied as housing and is not restricted from being used as rental housing by regulations or restrictions.

Tenant is defined as a person or persons 18 years old or older who is listed on the lease, any child under the age of 18 years who lives with an adult who is listed on the lease, or any other person who can provide acceptable proof of occupancy as determined by the City of Ontario.

13. Attachments

- Attachment 1 – Application/Intake Form for Assistance
- Attachment 2 – Declaration of Income
- Attachment 3 – Self-Declaration of Bank Account(s)
- Attachment 4 – Release of Information Authorizations
- Attachment 5 – Landlord Certification of Rent Amounts Due Form
- Attachment 6 – IRS W-9 Form

14. Approval

This procedure has been reviewed and approved on the specified date below.

Katryna Gonzalez, Housing Services Director

Date Approved

15. Revisions

Review Date	Revision



Housing Services Department

EMERGENCY RENT ASSISTANCE PROGRAM

ATTACHMENT 1

Program Application

EMERGENCY RENT ASSISTANCE PROGRAM APPLICATION

WHAT IS THE EMERGENCY RENT ASSISTANCE (ERA) PROGRAM?

On November 8, 2022, Ontario residents voted in favor of Measure Q, a one percent (1%) retail transactions and use (sales) tax within the City of Ontario. ERA has been established with Measure Q revenue and provides emergency grants to assist Ontario renters with rental arrears due to an unexpected financial hardship. This program provides assistance for up to three months of rent, with a maximum financial benefit of \$10,000, which can include deferred, current, or future rent payments. Payments will be made directly to the landlord.

To qualify for this program, participants must have a gross annual household income that does not exceed 120% of Area Median Income.

This chart below will show you the maximum gross household annual income qualifications:

2024 Income Limits*								
Family Size	1	2	3	4	5	6	7	8
Max. Income	\$81,900	\$93,600	\$105,300	\$117,000	\$126,350	\$135,700	\$145,100	\$154,450
<i>*Income limits are subject to change annually</i>								

HOW DO I APPLY?

Incomplete applications that do not have all required documentation will not be accepted. Funding is limited and completed applications will be reviewed on a first come-first served basis.

Complete the attached application and submit along with the checklist shown on the following page with copies of the required information to the Housing Services Department.

Email applications will not be accepted. Applications may be submitted by mail or in person at the following address:

**CITY OF ONTARIO HOUSING SERVICES DEPARTMENT
208 W. EMPORIA STREET
ONTARIO, CA 91762**

Appointments for an intake review and to submit an application may be scheduled online at <https://booknow.appointment-plus.com/b8gbr1me>.

The City of Ontario is not responsible for applications submitted by U.S. Mail and strongly encourages applicants who submit applications via U.S. Mail to contact the Housing Services Department to verify receipt of application. Applications submitted by mail that are incomplete will be returned via U.S. Mail to the applicant.

For further information, please call (909) 395-2006 or email Rentalutility@ontarioca.gov.



CITY OF ONTARIO
EMERGENCY RENT ASSISTANCE PROGRAM APPLICATION

APPLICATION AND SUPPORTING DOCUMENTATION CHECKLIST

Incomplete applications that do not have all required supporting documentation will not be accepted.

- Completed and signed Application Form
- Government issued identification cards for all adult household members
- Statement of Unexpected Financial Hardship and supporting documentation
- Copy of the current lease agreement – must be current, signed by all required parties, cover the time period for which assistance is sought, and has not yet expired or has a provision that the lease converts to a month-to-month term upon expiration
- Income Verification – **Each occupant over 18 years old and all parties over 18 years old shown on the lease agreement must complete a Declaration of Income.** Income verification documentation consists of a minimum of two consecutive current paystubs, documenting a minimum of 60 days, or documentation of all sources of income for at least two months (i.e., Social Security, Supplemental Security Income, pension or retirement fund payments, child support/alimony, etc.)
- Bank Statements – **Each occupant over 18 years old and all parties over 18 years old shown on the lease agreement must complete a Declaration of Bank Accounts** Copies of last two months bank account statements for all bank accounts held by each occupant over 18 years old and all parties over 18 years old shown on the lease agreement
- Landlord Certification of Rent Amounts Due Form – ***to be completed by landlord and submitted with application***
- W9 Form completed by the landlord for payment – ***to be completed by landlord and submitted with application (may be submitted via e-mail at rentalutility@ontarioca.gov).***
- Release of Information Authorization Forms
 - Income Release of Information Authorization Form for each adult income earner and each source of income
 - Landlord Release of Information Authorization Form (if rental assistance is requested)



**CITY OF ONTARIO
EMERGENCY RENT ASSISTANCE PROGRAM APPLICATION**

APPLICANT AND HOUSEHOLD INFORMATION

Applicant's First Name _____

Applicant's Last Name _____

Street Address _____

City, State, and Zip Code _____

Daytime Telephone Number _____

E-Mail Address _____

Applicant's Gender Male Female

Please check any that apply Veteran Female Head of Household
 Physical Disability Developmental Disability

Applicant's Age _____ Applicant's Date of Birth _____

Applicant's Race Code (use the codes below for race) _____ Hispanic? Yes No

Use the appropriate code listed below to indicate your race in the space provided above:

11 White	16 American Indian/Alaskan Native and White	19 American Indian/Alaskan Native and Black/African American
12 Black/African American	17 Asian and White	20 Other Multi-Racial
13 Asian	18 Black/African American and White	
14 American Indian/Alaskan Native		
15 Native Hawaiian/Other Pacific Islander		

Number of people in Household _____ Number of bedrooms in housing unit _____

Using the table below, please list information for each member of your household, not including yourself (if additional space is needed, please attach a separate sheet). Use the codes above to indicate race for each member of your household.

Name	Gender	Age	Race Code	Hispanic	Veteran	Disabled
	<input type="radio"/> Male <input type="radio"/> Female			<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Physical <input type="radio"/> Developmental
	<input type="radio"/> Male <input type="radio"/> Female			<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Physical <input type="radio"/> Developmental
	<input type="radio"/> Male <input type="radio"/> Female			<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Physical <input type="radio"/> Developmental
	<input type="radio"/> Male <input type="radio"/> Female			<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Physical <input type="radio"/> Developmental
	<input type="radio"/> Male <input type="radio"/> Female			<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Physical <input type="radio"/> Developmental
	<input type="radio"/> Male <input type="radio"/> Female			<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Physical <input type="radio"/> Developmental
	<input type="radio"/> Male <input type="radio"/> Female			<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Physical <input type="radio"/> Developmental



**CITY OF ONTARIO
EMERGENCY RENT ASSISTANCE PROGRAM APPLICATION**

Please provide a summary of rent and/or late fees being requested. Documentation must be provided to support this information, including a copy of the current lease, payment agreements or requests for rent deferral. Base rent and late fees associated with deferred rent requested are eligible.

Month	Rent Amount	Late Fee

Please provide a summary of the recent financial hardship(s) experienced by your household that has impacted your ability to pay rent, include the dates and nature of the expenditures.

Empty text area for providing details of financial hardship(s).



**CITY OF ONTARIO
EMERGENCY RENT ASSISTANCE PROGRAM APPLICATION**

CERTIFICATIONS

By marking the boxes below and signing this application, the applicant hereby certifies the following statements to be true and correct:

- Applicant's household has rent payments they are unable to pay;
- Applicant's household income is below 120% of the area median income adjusted for family size;
- Applicant has provided complete household and income information to support this application;
- Applicant has experienced a recent economic hardship; and
- Applicant has not received or applied for assistance for the same period and payment amounts as requested in this application.

PENALTY FOR FALSE OR FRAUDULENT STATEMENT U.S.C. TITLE 18, SECTION 1001, PROVIDES: "WHOEVER, IN ANY MATTER WITHIN THE JURISDICTION OF ANY DEPARTMENT OR AGENCY OF THE UNITED STATES KNOWINGLY AND WILLFULLY FALSIFIES...OR MAKE ANY FALSE, FICTITIOUS OR FRAUDULENT STATEMENT OR ENTRY, SHALL BE FINED UP TO \$10,000, OR IMPRISONED UP TO 5 YEARS OR BOTH."

I DECLARE UNDER PENALTY OF PERJURY THAT ALL INFORMATION PROVIDED IN THIS APPLICATION AND ATTACHMENTS IS TRUE AND CORRECT

Note: This application is signed by the head of household on behalf of all household members.

Signature

Date

Print Name



Housing Services Department

EMERGENCY RENT ASSISTANCE PROGRAM

ATTACHMENT 2

Declaration of Income

EMERGENCY RENT ASSISTANCE PROGRAM DECLARATION OF INCOME

Applicant Name: _____

Applicant Address: _____

Household Member completing this declaration: _____

Please complete one form for every adult (over age 18) household member and all adults (over age 18) shown on the lease agreement.

I do not have any income from any source at this time and I do not anticipate receiving any income or public benefits within the next 12 months; **OR**

I have income from the following sources (attach verification documentation (i.e., paystubs, notice of award, notice of public benefits, etc.) behind this form):

Source of Income	Frequency of Payment (annually, quarterly, monthly, bi-weekly (every two weeks), bi-monthly (twice a month), or weekly)	Amount per Period
Gross wages from employment before taxes and deductions		
Net income from self-employment		
Payment from Social Security, annuities, retirement funds, pensions, disability, and other periodic payments		
Payments in lieu of earnings such as unemployment		
Income from public benefits such as CalWorks, General Relief, or TANF (excluding food stamps and WIC)		
Alimony, child support, and foster care payments		
Regular periodic payments from persons no residing in the dwelling		

PENALTY FOR FALSE OR FRAUDULENT STATEMENT U.S.C. TITLE 18, SECTION 1001, PROVIDES: "WHOEVER, IN ANY MATTER WITHIN THE JURISDICTION OF ANY DEPARTMENT OR AGENCY OF THE UNITED STATES KNOWINGLY AND WILLFULLY FALSIFIES...OR MAKE ANY FALSE, FICTITIOUS OR FRAUDULENT STATEMENT OR ENTRY, SHALL BE FINED UP TO \$10,000, OR IMPRISONED UP TO 5 YEARS OR BOTH."

I DECLARE UNDER PENALTY OF PERJURY THAT ALL INFORMATION PROVIDED IN THIS APPLICATION AND ATTACHMENTS IS TRUE AND CORRECT

Signature of household member completing this form

Date



Housing Services Department

EMERGENCY RENT ASSISTANCE PROGRAM

ATTACHMENT 3

Self-Declaration of Bank Account(s)



Housing Services Department

EMERGENCY RENT ASSISTANCE PROGRAM

ATTACHMENT 4

Release of Information Authorizations

EMERGENCY RENT ASSISTANCE PROGRAM INCOME RELEASE OF INFORMATION AUTHORIZATION

Instructions to Applicant: Please complete release of information authorization forms as necessary based on assistance being requested. For all applications, complete the Income Release of Authorization for each household income source, then complete the Landlord Release of Information Authorization.

Applicant Name: _____

Applicant Address: _____

Employee/Income Earner Name: _____

I understand that submitting an application for assistance, does not guarantee assistance. I understand that at any time it may be necessary for the City of Ontario to share information or request information from other entities, including, but not limited to, the landlord, employer, other government agencies, etc. to verify the information provided in this application. I hereby authorize the City of Ontario, and/or its partners or funding agencies for this program, to seek and/or share information relevant to my request for assistance from the City of Ontario. I further certify that under the penalty of perjury that all information I have provided is true and correct, and I have given my permission for verification and understand that the discovery of any false information is ground for denial.

Employer/Source of Income: *Please complete one form for each source of household income.*

Name: _____

Address: _____

City, State, Zip: _____

Phone Number: _____ E-mail: _____

NOTE: This form is signed by the head of household on behalf of all household members and by the employee/income earner for the above employer/source of income.

Applicant Signature

Date

Employee/Income Earner Signature

Date

EMERGENCY RENT ASSISTANCE PROGRAM LANDLORD RELEASE OF INFORMATION AUTHORIZATION

Instructions to Applicant: Please complete release of information authorization forms as necessary based on assistance being requested. For all applications, complete the Income Release of Authorization for each household income source. If only requesting rent assistance, then complete the Landlord Release of Information Authorization.

Applicant Name: _____

Applicant Address: _____

I understand that submitting an application for assistance, does not guarantee assistance. I understand that at any time it may be necessary for the City of Ontario to share information or request information from other entities, including, but not limited to, the landlord, employer, other government agencies, etc. to verify the information provided in this application. I hereby authorize the City of Ontario, and/or its partners or funding agencies for this program, to seek and/or share information relevant to my request for assistance from the City of Ontario. I further certify that under the penalty of perjury that all information I have provided is true and correct, and I have given my permission for verification and understand that the discovery of any false information is ground for denial.

Landlord:

Name: _____

Address: _____

City, State, Zip: _____

Phone Number: _____ E-mail: _____

Property Manager:

Name: _____

Address: _____

City, State, Zip: _____

Phone Number: _____ E-mail: _____

NOTE: This form is signed by the head of household on behalf of all household members.

Applicant Signature

Date



Housing Services Department

EMERGENCY RENT ASSISTANCE PROGRAM

ATTACHMENT 5

Landlord Certification of Rent Amounts Due

**EMERGENCY RENT ASSISTANCE PROGRAM
LANDLORD CERTIFICATION OF RENT AMOUNTS DUE**

The applicant named below is submitting an application for the City of Ontario’s Emergency Rent Assistance Program. This program will provide an assistance payment directly to the landlord for base rent amounts and associated late fees due at the time of application for up to three months of deferred payments requested by the applicant. The maximum total number of months eligible for assistance is three months with a maximum financial benefit of \$10,000, including rent arrears and future rent payments. Please review this certification form, complete the form, and return it to the applicant to submit to the City.

Applicant Name: _____

Applicant Address: _____

Total Number of Persons Living in Unit: _____ **Amount Requested:** _____

Is this property registered as part of the City of Ontario’s Systematic Health and Safety Inspection Program and have the required fees have been paid? Yes No

Rental Amounts currently due by month (Can include up to a maximum of three months of deferred, current, or future rent due):

Month	Base Rent per Lease	Late Fee	Amount Paid for this Month	Total Outstanding for this Month

Payment information (make sure this information matches the information on the W9 form):

Make check payable to: _____

Mailing address: _____

I understand the payments will be made directly to landlord on behalf of the above-named tenant. I certify that the information provided is true and correct to the best of my knowledge.

Landlord Signature

Date



Housing Services Department

EMERGENCY RENT ASSISTANCE PROGRAM

ATTACHMENT 6

IRS W9 Form

Request for Taxpayer Identification Number and Certification

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

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	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.

Social security number									
				-					
or									
Employer identification number									

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* 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); 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
------------------	--------------------------	------

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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-INT (interest earned or paid).
- 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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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 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/EIN. 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 Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 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.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.