Form

**W-9**

2013)

(

Rev. August

Department of the Treasury

Internal Revenue Service

**Request for Taxpayer**

**Identification Number and Certification**

**Give Form to the**

**requester. Do not**

**send to the IRS.**

**Print or type**

See

**Specific Instructions**

on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

Individual/sole proprietor

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation,

P=partnership)

▶

Other (see instructions)

▶

Exemptions (see instructions):

Exempt payee code (if any)

Exemption from FATCA reporting

code (if any)

dress (number, street, and apt. or suite no.)

Ad

Cit

y, state, and ZIP code

Requester’s name and address (optional)

List

account number(s) here (optional)

**Par**

**t I**

**Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the “Name” line

to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a

resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other

entities, it is your employer identification number (EIN). If you do not have a number, see

*How to get a*

*TIN*

on page 3.

**Note.**

If the account is in more than one name, see the chart on page 4 for guidelines on whose

**Social security number**

**–**

**–**

**Employer identification number**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 backupwithholding 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 retirementarrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you mustprovide your correct TIN. See the instructions on page 3.

**Sign**

**Here**

**Signature of**

**U.S. person**

▶

**Date**

▶

|  |  |
| --- | --- |
| **General Instructions**  Section references are to the Internal Revenue Code unless otherwise noted.  **Future developments**. The IRS has created a page on IRS.gov for information about Form W-9, at *www.irs.gov/w9*. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.  **Purpose of Form**  A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.  Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:   1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), 2. Certify that you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the | withholding tax on foreign partners’ share of effectively connected income, and  4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.  **Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 torequest your TIN, you must use the requester’s form if it issubstantially similar to this Form W-9.  **Definition of a U.S. person.** For federal tax purposes, you areconsidered 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 atrade or business in the United States are generally required topay a withholding tax under section 1446 on any foreign partners’ share of effectively connected taxable incomefrom such business. Further, in certain cases where a Form W-9has not been received, the rules under section 1446 require a partnership to presume thata partner is a foreign person, and pay the section 1446 withholding tax.Therefore, if you are a U.S. person that is apartner 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. |
| Cat. No. 10231X Form **W-9** (Rev. 8-2013) | |

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 FormW-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication515, Withholding of Tax on Nonresident Aliens and ForeignEntities).

**Nonresident alien who becomes a resident alien.** Generally,only a nonresident alien individual may use the terms of a taxtreaty 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 maypermit an exemption from tax to continue for certain types ofincome 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 allowsan exemption from tax for scholarship income received by aChinese student temporarily present in the United States. UnderU.S. law, this student will become a resident alien for taxpurposes if his or her stay in the United States exceeds 5calendar years. However, paragraph 2 of the first Protocol to theU.S.-China treaty (dated April 30, 1984) allows the provisions ofArticle 20 to continue to apply even after the Chinese studentbecomes a resident alien of the United States. A Chinesestudent who qualifies for this exception (under paragraph 2 ofthe first protocol) and is relying on this exception to claim anexemption from tax on his or her scholarship or fellowshipincome would attach to Form W-9 a statement that includes theinformation 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.

**What is backup withholding?** Persons making certain paymentsto you must under certain conditions withhold and pay to theIRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding includeinterest, tax-exempt interest, dividends, broker and barterexchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, andcertain payments from fishing boat operators. Real estatetransactions are not subject to backup withholding.

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

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

**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* on page 3 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 arequester, you are subject to a penalty of $50 for each suchfailure unless your failure is due to reasonable cause and not towillful neglect.

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

**Criminal penalty for falsifying information.** Willfully falsifyingcertifications or affirmations may subject you to criminalpenalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs inviolation of federal law, the requester may be subject to civil andcriminal penalties.

**Specific Instructions**

# Name

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

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

**Sole proprietor.** Enter your individual name as shown on yourincome tax return on the “Name” line. You may enter yourbusiness, trade, or “doing business as (DBA)” name on the“Business name/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must 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 the “Name” line. 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 the “Business name/disregarded entity name” line. 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.

**Note.** Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

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

# Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you shouldstill complete this form to avoid possible erroneous backupwithholding.

The following codes identify payees that are exempt from backup withholding:

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United

States, the District of Columbia, or a possession of the United States

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 $5,0001 | Generally, exempt payees 1 through 52 |
| 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

# Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a residentalien 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 nothave an ITIN, see*How to get a TIN* below.

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

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

**Note.** See the chart on page 4 for further clarification of nameand TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for oneimmediately. To apply for an SSN, get Form SS-5, Applicationfor a Social Security Card, from your local Social SecurityAdministration office or get this form online at *www.ssa.gov*. Youmay also get this form by calling 1-800-772-1213. Use FormW-7, Application for IRS Individual Taxpayer IdentificationNumber, to apply for an ITIN, or Form SS-4, Application forEmployer Identification Number, to apply for an EIN. You canapply for an EIN online by accessing the IRS website at*www.irs.gov/businesses*and clicking on Employer IdentificationNumber (EIN) under Starting a Business. You can get Forms W-7and SS-4 from the IRS by visiting IRS.govor by calling1-800TAX-FORM (1-800-829-3676).

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 alreadyapplied 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 items 1, 4, or 5 below indicate 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 the “Name” line must sign. Exempt payees, see *Exempt* *payee code* earlier.

**Signature requirements.** Complete the certification as indicatedin 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 nothave 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 backupwithholding will apply. If you are subject to backup withholdingand you are merely providing your correct TIN to the requester,you must cross out item 2 in the certification before signing theform.

1. **Real estate transactions.** You must sign the certification.You may cross out item 2 of the certification.
2. **Other payments.** You must give your correct TIN, but youdo not have to sign the certification unless you have beennotified that you have previously given an incorrect TIN. “Otherpayments” include payments made in the course of therequester’s trade or business for rents, royalties, goods (otherthan bills for merchandise), medical and health care services(including payments to corporations), payments to anonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crewmembers and fishermen, and gross proceeds paid to attorneys(including payments to corporations).
3. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give yourcorrect TIN, but you do not have to sign the certification.

# What Name and Number To Give the Requester

|  |  |
| --- | --- |
| **For this type of account:** | **Give name and SSN of:** |
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) | The actual owner of the account or,  if combined funds, the first individual on the account 1 |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor 2 |
| 4. a. The usual revocable savings trust (grantor is also trustee)  b. So-called trust account that is not a legal or valid trust under state law | The grantor-trustee 1  The actual owner 1 |
| 5. Sole proprietorship or disregarded entity owned by an individual | The owner 3 |
| 6. Grantor trust filing under Optional  Form 1099 Filing Method 1 (see  Regulation section 1.671-4(b)(2)(i)(A)) | The grantor\* |
| **For this type of account:** | **Give name and EIN of:** |
| 7. Disregarded entity not owned by an individual | The owner |
| 8. A valid trust, estate, or pension trust | Legal entity 4 |
| 9. Corporation or LLC electing corporate status on Form 8832 or Form 2553 | The corporation |
| 10. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 11. Partnership or multi-member LLC | The partnership |
| 12. A broker or registered nominee | The broker or nominee |
| 13. 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 |
| 14. Grantor trust filing under the Form  1041 Filing Method or the Optional  Form 1099 Filing Method 2 (see  Regulation 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 personon 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 TINof the personal representative or trustee unless the legal entity itself is not designated inthe account title.) Also see *Special rules for partnerships*on page 1.

**\*Note.** Grantor also must provide a Form W-9 to trustee of trust.

# Privacy Act Notice

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

# Secure Your Tax Records from Identity Theft

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

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

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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email andwebsites designed to mimic legitimate business emails andwebsites. The most common act is sending an email to a userfalsely claiming to be an established legitimate enterprise in anattempt to scam the user into surrendering private informationthat 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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877IDTHEFT (1-877-438-4338).

Visit IRS.govto learn more about identity theft and how to reduce your risk.

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.