



City of Carson Emergency Rental Assistance Program

GENERAL QUALIFICATIONS AND CONDITIONS

I / we understand the following qualifications, conditions, and documentation requirements for this program:

I. GENERAL QUALIFICATIONS AND CONDITIONS:

- The Emergency Rental Assistance Program provides one-time grants to individuals and families renting a residential property in Carson who have lost income because of COVID-19 and who are at risk of losing their housing.
- The maximum amount of assistance is up to \$1,000 per month for up to three (3) consecutive months, based on actual need.
- The form of assistance is a grant paid directly to a landlord, property management agent or company. Eligible expenses that can be paid with grant funds include past due rent or current rent. Expenses must be evidenced by:
 - **Rent:** Current residential lease or written rental agreement showing the amount due each month AND a statement from the landlord or property owner indicating the amount due and/or past due.
- To qualify, the total annual family income cannot exceed the limits listed in the table below.

TABLE "A" - 2020 Eligibility Income Limits

Household Size	Maximum Annual Income for Low and Moderate Income Families
1	\$63,100
2	\$72,100
3	\$81,100
4	\$90,100
5	\$97,350
6	\$104,550
7	\$111,750
8	\$118,950

- To qualify, gross family income may not exceed those listed in Table "A". Gross family income includes **all** income from **all** persons over 18 years of age.
- To qualify, the individual or family must demonstrate their income was / is reduced because of COVID-19. Situations causing loss of income include, but are not limited to, loss of employment, reduction of work hours, reduced wages.
- The application period for this program ends on Thursday, September 3, 2020 at 5:00 p.m.
- The application must be filled out completely and include all required supporting documents.
- The application must be hand-delivered by appointment only by calling the Program Assistance Program hotline at (310) 233-4829 to the City of Carson Housing Department by Thursday, September 3, 2020 at 5:00 p.m. No exceptions. Applicants without an appointment will not be allowed to enter Carson City Hall.

- Funds are limited. Therefore, the first 200 applications will be accepted, date stamped and processed in the order received. A waiting list may be established if the level of assistance is greater than anticipated. Applicants must call the Program Assistance hotline at (310) 233-4829 to schedule an appointment to hand-deliver applications which have been filled out completely and include all required supporting documentation..
- The City will review applications and begin providing responses within 30 calendar days, or earlier. If an application is incomplete, the applicant will be given five (5) calendar days to submit the missing information.
- Payment will be made directly to the property owner / landlord or property management agent or company.
- The City determines the eligibility of applicants to the program and reserves the right to deny requests in specific instances where the applications/applicants do not conform to the requirements.

II. DOCUMENTATION REQUIREMENTS: The following documents must be photocopied and attached to your application. Do not submit originals. No documents will be returned.

1. **PHOTO IDENTIFICATION**: Photo Identification for every person over the age of 18 listed as a member of the family residing in the rental housing unit for which rent assistance is requested.
2. **PROOF OF COVID-19 ECONOMIC IMPACT**: Applicants must submit documentation confirming negative economic impact during the COVID-19 pandemic period. Monthly income from January and February of 2020 shall be compared to monthly income from March 1, 2020 forward. Acceptable documentation of negative economic impact shall include:
 - A copy of family member(s) notification of job loss/termination from employer during the eligible pandemic period (March 1, 2020 to present); or
 - A copy of family member(s) notification of furlough from employer during the eligible pandemic period (March 1, 2020 to present); or
 - A copy of family member(s) notification or employer signed form confirming reduction in hours and/or pay during the eligible pandemic period (March 1, 2020 to present). The Request for Verification of Income or Reduction of Hours and/or Pay Form; or
 - A copy of family member(s) application during the eligible pandemic period (March 1, 2020 to present) and/or approval for Unemployment Insurance benefits;
 - A notarized affidavit signed that includes the name of the family member who is self-employed, the name and nature of the business, and narrative confirming economic impact on self-employment during eligible pandemic period (March 1, 2020 to present); or
 - Other appropriate documentation acceptable to the City.
3. **VERIFICATION OF INCOME**: For each adult in the family 18 years or older, submit the supporting documentation appropriate for each type of income indicated in the program application Table C.
4. **PROOF OF TENANCY**: Current residential lease agreement or rental agreement AND a statement from the landlord or property owner indicating the amount due and/or past due.

III. ACKNOWLEDGEMENT: I/WE have read and understand the foregoing general qualification and condition statements. I/WE further understand that any omission, misrepresentation, misstatements, deletions, falsifications, or other actions that result in MY/OUR not conforming to the requirements of the program will subject MY/OUR application to immediate cancellation and cause any disbursed funds to be immediately due and payable and may cause further legal action if warranted.

Applicant Signature

Date

Co-Applicant Signature

Date

Please direct all questions regarding the Emergency Rental Assistance Program to the Program Assistance hotline at (310)233-4829.



**City of Carson
Emergency Rental Assistance
PROGRAM APPLICATION**

Date Received _____
Application No. _____

HOW DID YOU HEAR ABOUT THE PROGRAM?

- Neighbor Friend/Family Member I inquired with the City to see if there was such a Program
 Direct Mail/Information Sent to me from City Newspaper Advertisement – Name of Paper: _____
 City Worker/Official Told Me about the Program Internet – City website or other (please explain): _____
 Other, (please explain): _____

HEAD OF HOUSEHOLD INFORMATION:

Name(s): _____

Property Address: _____

Home Tel: _____ Work Tel: _____

Employment: Retired Self-Employed Employed – Employer's Name: _____

Owner's Sex: Male Female Age: _____

FAMILY COMPOSITION (List the name of each individual living in the housing unit):

TABLE "B" – FAMILY COMPOSITION

NO.	NAME	RELATIONSHIP TO HEAD OF HOUSEHOLD	DISABLED YES / NO	AGE	SEX M / F
1.		SELF			
2.					
3.					
4.					
5.					
6.					
7.					
8.					

COVID-19 ECONOMIC IMPACT:

- TERMINATION OF EMPLOYMENT DUE TO COVID FURLOUGH / REDUCED HOURS DUE TO COVID
 OTHER

In your own words, describe why family income was reduced as a result of COVID-19:



City of Carson
Emergency Rental Assistance Grant

CERTIFICATION OF ANNUAL INCOME

INSTRUCTIONS: This is a written statement from the beneficiary documenting the definition used to determine “Annual (Gross) Income”, the number of beneficiary members in the family or household (as applicable based on the activity), and the relevant characteristics of each member for the purposes of income determination. The City of Carson requires supporting source documentation to be submitted as an attachment to this certification. A summary of documentation recommendations is provided in Table E. Adult beneficiary members must then sign this statement to certify that the information is complete and accurate, and that source documentation will be provided upon request.

DEFINITION OF INCOME: For this program, the City of Carson is using the Part 5 definition of income.

APPLICANT’S NAME: _____

TABLE “C” – CURRENT MONTHLY INCOME AFTER COVID-19 (MARCH 1 – CURRENT)

INCOME SOURCE	APPLICANT AMOUNT	CO-APPLICANT AMOUNT	OTHER FAMILY MEMBERS AGE 18 OR OLDER AMOUNT	TOTAL
Wages, salary, commissions, bonuses, or tips from all jobs. Report amount before deductions for taxes, bonds, dues, or other items.	\$	\$	\$	\$
Net income from the operation of a business or profession. Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions. Report all income and withdrawal (except when reimbursement of cash or assets invested in the operation by the family).				
Interest, dividends, net rental income, royalty income, or income from estates and trusts. Report even small amounts credited to account.				
Social Security, annuities, insurance policies, retirement funds, pensions, disability benefits, death benefits or other types of similar periodic receipts. Report total amount received.				
Payments in lieu of earnings such as unemployment, disability, worker’s, and severance compensation. Report total amount received.				
Any public assistance or welfare payments from state or local welfare office. Report amount received.				
Periodic and determinable allowances such as alimony and child support payments and regular contributions or gifts received from organizations or persons not residing in the dwelling. Report total amount received.				
All regular pay, special pay, and allowance of a member of the Armed Forces except special pay for a family member who is exposed to hostile fire. Report total amount received.				
Total Present Gross Monthly Income			A	\$
Multiply by 12 months in a year			B	X12
A times B is equal to TOTAL ANNUAL INCOME			C	\$

TABLE "D" – MONTHLY INCOME PRIOR TO COVID-19 (JANUARY – FEBRUARY 2020)

INCOME SOURCE	APPLICANT AMOUNT	CO-APPLICANT AMOUNT	OTHER FAMILY MEMBERS AGE 18 OR OLDER AMOUNT	TOTAL
Wages, salary, commissions, bonuses, or tips from all jobs. Report amount before deductions for taxes, bonds, dues, or other items.	\$	\$	\$	\$
Net income from the operation of a business or profession. Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions. Report all income and withdrawal (except when reimbursement of cash or assets invested in the operation by the family).				
Interest, dividends, net rental income, royalty income, or income from estates and trusts. Report even small amounts credited to account.				
Social Security, annuities, insurance policies, retirement funds, pensions, disability benefits, death benefits or other types of similar periodic receipts. Report total amount received.				
Payments in lieu of earnings such as unemployment, disability, worker's, and severance compensation. Report total amount received.				
Any public assistance or welfare payments from state or local welfare office. Report amount received.				
Periodic and determinable allowances such as alimony and child support payments and regular contributions or gifts received from organizations or persons not residing in the dwelling. Report total amount received.				
All regular pay, special pay, and allowance of a member of the Armed Forces except special pay for a family member who is exposed to hostile fire. Report total amount received.				
Total Gross Monthly Income Prior COVID			A	\$
Multiply by 12 months in a year			B	X12
A times B is equal to TOTAL ANNUAL INCOME			C	\$

INSTRUCTIONS: Check all that apply and explain below.

TABLE "E" – COVID-19 ECONOMIC IMPACT

- TERMINATION OF EMPLOYMENT DUE TO COVID
 FURLOUGH / REDUCED HOURS DUE TO COVID
 OTHER – EXPLAIN BELOW.

In your own words, describe why family income was reduced because of COVID-19:

INCOME DOCUMENTATION: Please provide the requested items below, if applicable to your family for all family members over the age of 18. All documents submitted must be copies and will not be returned. **Do not send originals.**

TABLE "F" – INCOME DOCUMENTATION REQUIRED

IF YOU OR A MEMBER OF YOUR FAMILY HAVE INCOME FROM ANY OF THE FOLLOWING SOURCES:	YOU ARE REQUIRED TO SUBMIT THE FOLLOWING DOCUMENTS:	COVERING THE FOLLOWING PERIOD(S) OF TIME:
Wages, salary, commissions, bonuses, or tips from all jobs. Report the amount before deductions for taxes, bonds, dues, or other items.	Copies of last 3 paycheck stubs / earnings statements	January 1, 2020 – February 29, 2020 - AND - March 1, 2020 – Current
Net income from the operation of a business or profession. Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions. Report all income and withdrawal (except when reimbursement of cash or assets invested in the operation by the family).	Complete (all pages) for the most recent filed Federal Income Tax Return; or Profit and Loss Statement showing the net amount after business expenses.	January 1, 2020 – Current
Interest, dividends, net rental income, royalty income, or income from estates and trusts. Report even small amounts credited to an account.	Bank Statements	Most recent three (3) months
Social Security, annuities, insurance policies, retirement funds, pensions, disability benefits, death benefits or other types of similar periodic receipts. Report the total amount received.	Social Security or other Award Letter; or Bank Statements	Current year's award letter or Most recent three (3) months bank statements
Payments in lieu of earnings such as unemployment, disability, worker's, and severance compensation. Report the total amount received.	Award letter; or Bank Statements	Current year's award letter or Most recent three (3) months bank statements
Any public assistance or welfare payments from state or local welfare office. Report the amount received.	Award letter; or Statement from source of assistance	Current year's award letter or statement of current benefits from the source of assistance
Periodic and determinable allowances such as alimony and child support payments and regular contributions or gifts received from organizations or persons not residing in the dwelling. Report total amount received.	Award Letter; or Bank Statement	Most recent three (3) months
All regular pay, special pay, and allowance of a member of the Armed Forces except special pay for a family member who is exposed to hostile fire. Report total amount received.	Bank Statement; Copy of last three paystubs	Most recent three (3) months



City of Carson
Emergency Rental Assistance Grant

DEMOGRAPHIC INFORMATION

INSTRUCTIONS: The information on this sheet is strictly confidential and will be combined with the statistical information for federal reporting purposes only.

I. ETHNICITY: Hispanic Non-Hispanic

II. RACIAL BACKGROUND (PLEASE CHECK APPROPRIATE SPACES):

Single Race Categories:

- African American
- Asian
- Native American
- Pacific Islander
- White (Includes Hispanic)

Double Race Categories:

- African American and White
- African American and Native American
- Asian and White
- Native American and White
- Other Multi – Racial

CERTIFICATIONS: I/We certify that this information is complete and accurate and have provided supporting documentation as part of this application.

I/We further certify under penalty of perjury, under the laws of the State of California that I/We am/are not able to receive, and have not received, other federal or non-federal benefits or assistance for rent or utility assistance for the period of time between March 1, 2020 and the date of last signature on this application form. I/We shall further certify that I/We will not pursue other federal or non-federal benefits for the same uses of this grant program for rent and/or utility costs for the period of March 1, 2020 until the final assistance payment made by City under the Emergency Rental Assistance Program.

TABLE "G" – CERTIFICATION SIGNATURES

APPLICANT SIGNATURE, PRINTED NAME, AND DATE		
Signature	Printed Name	Date

OTHER ADULTS IN THE FAMILY SIGNATURE, PRINTED NAME, AND DATE		
Signature	Printed Name	Date
Signature	Printed Name	Date
Signature	Printed Name	Date
Signature	Printed Name	Date
Signature	Printed Name	Date
Signature	Printed Name	Date
Signature	Printed Name	Date

WARNING: The information provided on this form is subject to verification by HUD at any time, and Title 18, Section 1001 of the U.S. Code states that a person is guilty of a felony and assistance can be terminated for knowingly and willingly making a false or fraudulent statement to a department of the United States Government.



CITY OF CARSON RENTAL ASSISTANCE PROGRAM

ITEMS REQUIRED FOR SUBMISSION TO DETERMINE ELIGIBILITY

Submit the following documents in order to evaluate your application for eligibility

1. **PROGRAM APPLICATION**
Included in this packet. Please read and complete application in its entirety. (Incomplete applications will not be reviewed).
2. **GENERAL QUALIFICATIONS AND CONDITIONS FORM**
Included in this packet. Please read, sign, and return this document.
3. **COPY OF PHOTO IDENTIFICATION**
Provide photo identification (i.e., driver's license or CA I.D) for persons on lease/rental agreement to the property.
4. **PROOF OF COVID-19 ECONOMIC IMPACT**
Submit documentation confirming negative economic impact during the COVID-19 pandemic period. Acceptable documentation of negative economic impact shall include:
 - A **COPY** of family member(s) notification of job loss/termination from employer during the eligible pandemic period (March 1, 2020 to present); or
 - A **COPY** of family member(s) notification of furlough from employer during the eligible pandemic period (March 1, 2020 to present); or
 - A **COPY** of family member(s) notification or employer signed form confirming reduction in hours and/or pay during the eligible pandemic period (March 1, 2020 to present). The Request for Verification of Income or Reduction of Hours and/or Pay Form or
 - A **COPY** of family member(s) application during the eligible pandemic period (March 1, 2020 to present) and/or approval for Unemployment Insurance benefits;
 - A notarized affidavit signed that includes the name of the family member who is self-employed, the name and nature of the business, and narrative confirming economic impact on self-employment during eligible pandemic period (March 1, 2020 to present); or
 - Other appropriate documentation acceptable to the City.
5. **COPY OF INCOME VERIFICATION DOCUMENTATION**
For each adult in the family 18 years or older, submit the supporting documentation appropriate for each type of income indicated in the program application.
7. **PROOF OF TENANCY**
Current residential lease agreement or rental agreement AND a statement from the landlord or property owner indicating the amount due and/or past due.
8. **W-9 FORM**
Form to be completed by landlord or property owner

9. **PROGRAM PARTICIPATION -PAYMENT ACCEPTANCE AGREEMENT**

Form to be completed by applicant and landlord or property owner.

ONLY COMPLETE APPLICATIONS WITH ALL SUPPORTING DOCUMENTATION WILL BE ACCEPTED AND CONSIDERED - DO NOT SUBMIT ORIGINALS – PLEASE PROVIDE PHOTOCOPIES

**REQUEST FOR VERIFICATION OF INCOME OR
REDUCTION OF HOURS AND/OR PAY FORM**

To Employer: _____ Date: _____

From Applicant: _____

Applicant's Address: _____

I have applied to the City of Paramount Emergency Rental Assistance Grant Program. I have authorized the program to obtain a verification of my income (and/or) reduction of hours and/or pay due to the COVID-19 economic downturn from you. In order for my eligibility to be determined, the City must verify all of my income. The requested information is for the confidential use of the City program and the U.S. Department of Housing and Urban Development only. Please furnish the information requested below and return this form, using the stamped, addressed envelope provided.

(Signature of Applicant)

.....

EMPLOYER'S VERIFICATION

Employee's Name: _____ Position Held: _____

Dates of Employment: From _____ To _____

Types of Employment: ___Permanent ___Temporary ___Seasonal ___Intermittent

Probability of Continued Employment: _____

(For Income Verification)

RATE OF PAY: (estimated, if not actually paid on hourly, monthly or annual basis):

\$ _____ hourly; \$ _____ monthly; or \$ _____ annually

Additional Compensation: (actual amounts received in past 12 months)

Overtime: \$ _____, Tips \$ _____, Commissions, Bonuses: \$ _____

(For Pay and/or Hours Reduction)

RATE OF PAY CHANGE: (estimated, if not actually paid on hourly, monthly or annual basis):

Former Rate of Pay as of (dd/mm/yy): \$ _____ hourly; \$ _____ monthly; or \$ _____ annually

New Rate of Pay as of (dd/mm/yy): \$ _____ hourly; \$ _____ monthly; or \$ _____ annually

REDUCTION OF HOURS WORKED: (estimated if not actual):

Former Regular Hours Worked as of (dd/mm/yy): Hours per _____ day; _____ week; or _____ month

New Regular Hours Worked as of (dd/mm/yy): Hours per _____ day; _____ week; or _____ month

(Date)

(Signature and Title of Employer)



CITY OF CARSON
EMERGENCY RENTAL ASSISTANCE PROGRAM
Program Participation-Payment Acceptance Agreement

Applicant Tenant:
Tenant Address:

SECTION I - COMPLETED BY CITY STAFF

Landlord/Legal Property Owner	Management Company (if applicable)
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Address	City	State	Zip
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Email	Phone
<p>City of Carson, hereafter referred to as City, administers this program and has verified the lease/rental agreement and other eligibility documentation by the Applicant identified above and determined that this household is eligible to receive Emergency Rental Assistance. City will issue monthly rental and/or monthly rental arrears payments directly to the landlord/property management company on behalf of eligible households economically impacted during the COVID-19 pandemic through job loss, furlough or reduction in hours or pay. This agreement and a completed <i>W-9, Request for Taxpayer Identification Number and Certification</i> must be completed by the landlord/property management company and returned to the City staff in order to process the payment(s). Payment(s) will be issued on a monthly basis to the landlord as defined below:</p>	

RENTAL ASSISTANCE PROVIDED Amount \$ _____	ANTICIPATED TERMS OF ASSISTANCE For _____ consecutive month beginning _____
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CITY STAFF NAME (PRINT)	CITY STAFF SIGNATURE	DATE	TELEPHONE NUMBER
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SECTION II - COMPLETED BY THE APPLICANT TENANT

I UNDERSTAND AND CERTIFY THAT: In no case is my landlord entitled to a payment for a month that I did not reside at their property. I understand that I may be prosecuted if I commit fraud or knowingly assist my landlord to commit fraud. If I am found guilty of committing fraud, I will no longer be entitled to receive rent payments on my behalf from the City. I may not acquire rights to sue [City] for payment of rent (or the balance of rent) or for a breach of any obligations by the landlord.

I also understand and certify that I receive no other housing rental subsidy and/or assistance for full or partial monthly rental payment from any other government entity.

I further understand that this rental assistance may not be in the full amount of my monthly rental payment, and the difference between the City's assistance and my actual rent amount is still my responsibility to pay to my landlord.

I understand that rental assistance is limited and the duration of assistance is as stated in Section 1 of this agreement. City will make every effort to make rental assistance payments as required by the lease agreement but will not be responsible for late fees due to administrative errors by City staff. I understand that assistance may be terminated if a participant is determined to be no longer eligible, was never eligible, has not been fully engaged in the program, and/or has not been fully compliant with program requirements as determined by the City. Examples of non-compliance include failure to return phone calls or e-mails and failure to disclose all income or expenses.

I further understand that the information provided on my application forms is subject to verification by HUD at any time, and Title 18, Section 1001 of the U.S. Code states that a person is guilty of a felony and assistance can be terminated for knowingly and willingly making false or fraudulent statements to a Department of the United States Government.

APPLICANT (TENANT) NAME (PRINT):

ADDRESS	CITY	STATE	ZIP
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APPLICANT (TENANT) SIGNATURE:

DATE:

TELEPHONE NUMBER:

SECTION III - COMPLETED BY THE LANDLORD/LEGAL OWNER/MANAGEMENT COMPANY

The landlord (legal owner of the residence reference above) must complete this Section.

- I do not want to participate in the City of Carson Emergency Rental Assistance Program; or
- I would like to participate in the City of Carson Emergency Rental Assistance Program. To receive payment, I will provide this signed agreement and a W-9 Request for Taxpayer Identification Number and Certification.

TENANT'S MONTHLY RENT IS DUE ON THE _____ OF EACH MONTH.

LANDLORD/LEGAL OWNER'S NAME/MGT. COMPANY (PRINT)

MAILING ADDRESS	CITY	STATE	ZIP
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APPLICANT (TENANT) NAME (PRINT)

PROPERTY ADDRESS	CITY	STATE	ZIP
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SECTION IV: LANDLORD/LEGAL OWNER/MANAGEMENT COMPANY CERTIFICATION

I UNDERSTAND AND CERTIFY THAT: In no case am I entitled to a payment for a month that the applicant does not reside at my property. If I receive a direct rent payment for a month that the applicant did not reside at my property, I shall remit to City an amount that represents the overpaid rent. To return such amounts or payments, I shall call City at (310) 233-4829 and mail payment to City at 701 E. Carson Street, Carson, CA 90745. I must not cash a direct rent payment if the applicant has moved. I may be prosecuted if I commit fraud or knowingly assist an applicant to commit fraud. If I am found guilty of committing fraud, I will no longer be entitled to receive direct rent payments. I may not acquire rights to sue [City] for payment of rent or for a breach of any obligations by the tenant.

I also understand and certify that I receive no other subsidy and/or assistance from or on behalf of this applicant for full or partial monthly rental payment.

Rental assistance is limited and the duration of assistance as stated in Section 1 of this agreement. City will make every effort to make rental assistance payments as required by the lease agreement but will not be responsible for late fees due to administrative errors by City staff. I understand that assistance may be terminated if a participant is determined to be no longer eligible, was never eligible, has not been fully engaged in the program, and/or has not been fully compliant with program requirements as determined by the City. Examples non-compliance include failure to return phone calls or e-mails and failure to disclose all income or expenses.

In addition, I understand and agree that during the term of this agreement, I must give City a copy of any notice to the program participant to vacate the housing unit, or any complaint used under state or local law to commence an eviction action against the program participant.

I further understand that the information provided on this form is subject to verification by HUD at any time, and Title 18, Section 1001 of the U.S. code states that a person is guilty of a felony and assistance can be terminated for knowingly and willingly making a false or fraudulent statement to a Department of the United States Government.

LANDLORD INITIAL: _____

THE LANDLORD/LEGAL OWNER/MANAGEMENT COMPANY MUST SIGN AND DATE:

LANDLORD/LEGAL OWNER/MGT. CO. NAME (PRINT):

LANDLORD/LEGAL OWNER/MGT. CO. SIGNATURE:

DATE:

TELEPHONE NUMBER:

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate		
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.		
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. Also see *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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

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

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

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

Purpose of Form

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

- Form 1099-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-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

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

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

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

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

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

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

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

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

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

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

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.