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Nancy T. Buckner
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Child Care Workforce Stabilization (CCWS) Grant Application and Guidance

The Alabama Partnership for Children in collaboration with The Alabama Department of Human Resources (hereinafter referred to as the Department) is accepting applications for Child Care Workforce Stabilization (CCWS) Grants. The purpose of the CCWS Grants are to assist child care providers in attracting and retaining a qualified and skilled workforce in the aftermath of the pandemic. The CCWS Grants are funded with Child Care Stabilization Funds provided by the American Rescue Plan Act.

It is recommended child care providers read all guidance prior to submitting a CCWS Grant Application. Please note, an application that is submitted incomplete or with errors may result in a significant delay in receiving any eligible funding. For questions regarding the application, please call 334-271-0304 or 1-866-711-4025 and ask for Child Care Workforce Grant Assistance or email CCWS@apcteam.org

Who is eligible to apply?

Grants will be awarded to eligible child care providers contingent upon availability of funding. In order to be eligible to apply for the CCWS Grant, a child care provider must meet the following criteria:

- Have a license to operate a child care facility from the Department (per the Alabama Child Care Safety Act of 2018, only licensed providers are eligible to receive state and/or federal funding);
- only licensed providers are eligible to receive state and/or federal funding);
- Have no current adverse action imposed by the Department, including probation, revocation, or suspension;
- All programs issued a DHR Child Care Services Division license that serves private-pay children, children participating in the Child Care Subsidy Program, and/or children enrolled in the DHR Early Head Start-Child Care Partnership Program. Programs/classrooms that exclusively serve children funded by State funded Pre-K must hold a DHR issued licensed to qualify. Head-Start or non-DHR Early Head Start-Child Care Program are ineligible.
- Be currently open and operating as of the date the Child Care Workforce Stabilization Grant Application is submitted;
- Continue to remain open and operating for a period of one (1) year from the date of receiving the grant award. This requirement does not include temporary closures consistent with the ordinary course of business (i.e. – weather, illness, holidays). Child care providers must seek the Department's approval for any permanent closures for which they are seeking to be exempt from repayments due to mitigating circumstances.

How much money will be received?
The total quarterly grant amounts will enable a child care provider to pay each eligible staff person on the child care facility's payroll a quarterly bonus for a period up to 2 years.

The quarterly bonus shall be $1, 500 for each full-time staff person employed by the child care facility and $750 for each part-time staff person employed by the child care facility. For the purposes of the CCWS Grant. Full-time is considered work performed an average of more than 25 hours per week and part-time work is an average of 16 to 25 hours per week at the same child care facility during a month. Substitutes are eligible for the bonus however eligibility is exclusive to one employer. The substitute must work a minimum of 16 hours per week for one employer to be consider for the bonus.

The following calculation will be used to determine the grant award.

Number of Full-Time Employees x $1,500 quarterly bonus = A
Number of Part-Time Employees x $750 quarterly bonus = B
A + B = Total Grant Amount

EXAMPLE: **DHR Child Care Center has 12 full-time employees and 3 part-time employees.**
12 Full-Time Employees x $1,500 = $18,000
3 Part-Time Employees x $750 = $2,250
$18,000 + $2,250 = $20, 250

Therefore, DHR Child Care Center is eligible to receive a grant award of $20, 250.

How can CCWS Grant Funding be used?
CCWS grant funds must be used to pay quarterly bonuses to each eligible staff person employed at the child care facility on the facility's payroll. This includes, but is not limited to, directors, teachers, caregivers, assistant teachers, assistant caregivers, floaters, cooks, custodians, receptionists, substitutes, and van drivers. A staff person who is considered a volunteer and is not on the child care facility's payroll is not eligible for the bonus.

The bonus shall be paid in addition to regular wages and fringe benefits. For each eligible staff person on the facility's payroll, the child care provider must continue to pay at least the same amount of weekly wages and maintain the same benefits (such as health insurance and retirement) for the duration of the CCWS grant. The child care provider shall not furlough paid employees from the date of the submission of the CCWS Grant Application through the duration of the subgrant period.

Each staff person that is on the facility's payroll that is paid a bonus shall have a complete record on file at the child care facility. Child care providers should refer to the Child Care Licensing and Performance Standards for Day Care Centers and Nighttime Centers and the Child Care Licensing and Performance Standards for Family Day Care Homes, Family Nighttime Homes, and Group Daycare Homes, Group Nighttime Homes for requirements regarding staff records. . Staff must be employed for 30 days prior to the grant application window, work the duration of the quarterly grant period, and still be employed at the time the provider disburses employee bonuses. These dates are also listed on the payout schedule.

The bonuses shall be paid to employees on a quarterly basis. Each approved facility should receive payment on or before the anticipated paid by date listed in the grant payout schedule. The employer will have 30 days to pay the funds to qualifying employees listed on the grant application. The grantee must provide payroll documentation within 2 weeks of the payment being made to staff.

The quarterly bonus shall be $1500 for each full-time staff person employed at the child care facility. A person is considered full-time if they work more than 25 hours per week at the facility. The quarterly bonus shall be $750 for each part-time staff person employed at the child care facility. A person is considered part-time if they work an average of 16 to 25 hours per week at the same child care facility during a month The applicant may use a monthly average for staff to determine full-time or part-time should hours fluctuate each week.

If an employee works at multiple sites operated by the same child care provider, an employee is only eligible to receive one (1) bonus per quarter. For example, Jane Doe works at DHR Child Care Center Site I for 10 hours per week and also works at DHR Child Care Center Site II for 10 hours per week. Jane Doe is not eligible for a $750 bonus from Site I and a $750 bonus from Site II. Because Jane Doe works a total of 20 hours per week at both child care facilities operated by the same child care provider, Jane Doe is considered part-time (she works 16 to 25 hours per week at both facilities combined) and is eligible to receive a total of $750 in bonus pay from the child care provider operating both facilities.

When is the deadline to apply?
For when to submit an application, please see the payout schedule form.

How do I submit an application?
Applications may be submitted via electronic submission, email, fax, mail or in-person. Information on where to submit an application can be found below.

Point of Contact: The Alabama Partnership for Children
Email: CCWS@apcteam.org
Fax: (334) 271-0315

Mail: 2595 Bell Road Montgomery, AL 36117

In-person delivery: 2595 Bell Road Montgomery, AL 36117

Questions? - 334-271-0304 or 1-866-711-4025 and ask for Child Care Workforce Grant Assistance

How will I receive the payment?
Payments will be disbursed quarterly via the chosen method indicated on the grant application. If your chosen payment method is paper check, it will be mailed to the address indicated on the grant application. If your chosen method is direct deposit, you will obtain and complete a direct deposit form from the regional agency processing your application. Grant payments will not be made from the STAARS payments Vendor System.

How will I submit proof of my disbursements?
Providers must submit the Child Care Workforce Stabilization Initial grant application (Form CCWS-A) and the Child Care Workforce Stabilization Grant Employee Roster (Form CCWS-E) for the first disbursement. Providers must submit the Child Care Workforce Stabilization Grant Supplemental Application (Form CCWS-B) and the Child Care Workforce Stabilization Grant Employee Roster (Form CCWS-E) to request funds for current employees each quarter after the initial grant application. Providers must submit payroll documentation as proof that disbursements were made within 30 days after the grant is awarded. Documentation should be provided within 2 weeks of paying bonus to employees and may be accepted by email, fax or mail using the information provided above.

What if the number of staff on the facility's payroll changes during the CCWS Grant period?
If the number of staff changes during the period of the CCWS Grant, the applicant will need to submit Form CCWS-B and Form CCWS-E to reflect changes in the number of staff. This form should be submitted during the application window when requesting additional funds for each quarter.

Are the payments taxable?
Yes, payments are taxable. The employer should deduct applicable taxes as with normal payroll. The employer cannot reduce the bonus to cover the employer's payroll cost.

Child Care Workforce Stabilization Grant Payout Schedule

Qualifying Employment Period – Employees must be employed at least 30 days prior to the beginning date of the qualifying period through the end of this time period, and must also be currently employed when employee bonuses are disbursed by the provider in order to be eligible for the quarterly bonus.

Applications Accepted- Applications will be accepted during the dates listed in this window of time.

Anticipated Payment Date- Each approved facility should receive payment on or before this date. The employer will have 30 days to pay the funds to eligible employees. The grantee must provide payroll documentation within 2 weeks of the payment being made to staff.

1 **Qualifying Employment Period** October 1, 2021 – December 31, 2021 *(Must be employed by September 1, 2021)* **Applications Accepted** November 29, 2021 – December 31, 2021 Extended to January 31, 2022 Applications received before Dec. 10, 2021 **Anticipated Payment Date:** December 17, 2021 Applications received Dec. 10-31, 2021 **Anticipated Payment Date**: January 14, 2022	5 **Qualifying Employment Period** October 1, 2022 – December 31, 2022 *(Must be employed by September 1, 2022)* **Applications Accepted** November 1, 2022 – December 2, 2022 **Anticipated Payment Date** December 14, 2022
2 **Qualifying Employment Period** January 1, 2022 – March 31, 2022 *(Must be employed by December 1, 2021)* **Applications Accepted** February 28, 2022 – March 18, 2022 **Anticipated Payment Date** Paid by April 1, 2022	6 **Qualifying Employment Period** January 1, 2023 – March 31, 2023 *(Must be employed by December 1, 2022)* **Applications Accepted** February 21, 2023 – March 17, 2023 **Anticipated Payment Date** April 3, 2023
3 **Qualifying Employment Period** April 1, 2022 – June 30, 2022 *(Must be employed by March 1, 2022)* **Applications Accepted** May 23, 2022 – June 17, 2022 **Anticipated Payment Date** July 6, 2022	7 **Qualifying Employment Period** April 1, 2023 – June 30, 2023 *(Must be employed by March 1, 2023)* **Applications Accepted** May 22, 2023 – June 16, 2023 **Anticipated Payment Date** July 7, 2023
4 **Qualifying Employment Period** July 1, 2022 – September 30, 2022 *(Must be employed by June 1, 2022)* **Applications Accepted** August 22, 2022 – September 16, 2022 **Anticipated Payment Date** October 3, 2022	8 **Qualifying Employment Period** July 1, 2023 – September 30, 2023 *(Must be employed by June 1, 2023)* **Applications Accepted** August 14, 2023 – August 28, 2023 **Anticipated Payment Date** September 8, 2023

CCWS Application Instructions

Section 1: Grant Information

Write or type the requested general information.

Name of Applicant:	Person who is completing the application and is the owner, licensee, or the authorized designee
Provider ID:	DHR generated unique identifier that begins with 50000 or 50001
Telephone Number:	Telephone number, including area code, where the applicant may be reached
Email Address:	Email address where the applicant may be reached
Facility Name:	Name of the child care facility as listed on the license issued by the Department
Licensee Name:	Name of the licensee as listed on the license issued by the Department
License Number:	License number listed on the license issued by the Department
Facility Physical Address:	Street address, including city, county, and zip code where the child care facility is physically located in the state of Alabama
Facility Mailing Address:	Street address, including city, state, and zip code where the child care facility receives mail if different from the physical address
Race of Applicant:	Check the race of the applicant (the Department is required to collect this information by the Administration for Children and Families Office of Child Care for data purposes)
Is the Applicant Hispanic or Latino?:	Check yes is the applicant is a person of Cuban, Mexican, Puerto Rican, Cuban, South or Central American, or other Spanish culture or origin, regardless of race or no if the applicant is not (the Department is required to collect this information by the Administration for Children and Families Office of Child Care for data purposes)
Gender of Applicant:	Check the gender of the applicant (the Department is required to collect this information by the Administration for Children and Families Office of Child Care for data purposes)
Number of Full-Time Staff Positions on the Facility's Payroll to Receive Bonus:	List the number of full-time (works more than 25 hours per week) positions on the facility's payroll who will receive the bonus.

Number of Part-Time Staff Positions on the Facility's Payroll to Receive Bonus:	List the number of part-time (works 16 to 25 hours per week) positions on the facility's payroll who will receive bonus
The provider is licensed, regulated or registered and meets Child Care and Development Fund health and safety requirements on the date of the application.	Check YES or NO based on the date the facility was licensed by the Department. If the facility is licensed, the answer is YES.
Is the child care facility currently in good standing with the Department (not on adverse action, including probation, revocation, or suspension?:	Check YES if the facility is in good standing or check NO if the facility is on adverse action, including probation, revocation or suspension (applicants who check NO are not eligible for the CCWS Grant)
Does the child care facility serve children who are private-pay?:	Check YES if the facility serves any of the types of children listed in the question or NO if the facility does not serve these types of children.
Does the child care facility serve children participating on the Child Care Subsidy Program?:	Check YES if the facility serves any of the types of children listed in the question or NO if the facility does not serve these types of children.
Does the child care facility serve children enrolled in the DHR Early Head Start-Child Care Partnership Program?:	Check YES if the facility serves these types of children listed in the question or NO if the facility does not serve these types of children.
Does the facility exclusively serve children funded by State funded Pre-K, Head-Start, or non-DHR Early Head Start-Child Care Program?	Check YES if the facility exclusively serves any of the types of children listed in the question or NO if the facility does not exclusively serve children funded by State funded Pre-K, Head-Start, or non-DHR Early Head Start-Child Care Program ***(applicants who check YES but hold a DHR issued license eligible for the CCWS Grant).***
Is your child care facility currently open and operating for in-person services at the time you are submitting this application (not including temporary closures consistent with the ordinary course of business)?	Check YES or NO based on the status of the facility (applicants who check NO are not eligible for the CCWS Grant)

Do you commit to remain open and operating for a period of one (1) year from the date of receiving the grant award (not including temporary closures consistent with the ordinary course of business)?:	Check YES or NO (applicants who check NO are not eligible for the CCWS grant)
Choose method of payment:	Check **CK** if you would like a check mailed or **DD** if you would like the award to be direct deposit. **If your chosen method is direct deposit, you will obtain and complete a direct deposit form from the regional agency processing your application. Grant payments will not be made from the Alabama STAARS Vendor System.**

Section 2: Acknowledgement of Terms, Submissions, and Payment: Read and acknowledge the terms of receiving the CCWS Grant. Sign and date the application prior to submission.

Child Care Workforce Stabilization Grant Application (Form CCWS-A)

Section 1: Grant Information- Attach a copy of facility's W-9 and Form CCWS-E

Name of Applicant: _____ Provider ID: 5000

Telephone Number: ( ) _____ Email Address: _____

Facility Name: _____

Licensee Name: _____ License Number: _____

Facility Physical Address: _____

City: _____ County: _____ Zip Code: _____

Complete only if mailing address is different from physical address:

Facility Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Race of Applicant:	☐ American Indian/Alaska Native ☐ Asian ☐ Black/African American ☐ Native Hawaiian/Pacific islander ☐ White ☐ Multiracial	Is the Applicant Hispanic or Latino?:	☐ Yes ☐ No
		Gender of Applicant:	☐ Male ☐ Female

Number of Full-Time Staff Positions on the Facility's Payroll to Receive Bonus (Full-Time is defined as working more than 25 hours per week)	
Number of Part-Time Staff Positions on the Facility's Payroll to Receive Bonus (Part-Time Staff is defined as working 16 to 25 hours per week)	
The provider is licensed through DHR Child Care Services Division, regulated or registered and meets Child Care and Development Fund health and safety requirements on the date of the application.	☐ Yes ☐ No
Is the child care facility currently in good standing with the Department (not on adverse action, including probation, revocation, or suspension?	☐ Yes ☐ No
Does the child care facility serve children who are private-pay?	☐ Yes ☐ No
Does the child care facility serve children who are participating on the Child Care Subsidy Program?	☐ Yes ☐ No
Does the child care facility serve children enrolled in the DHR Early Head Start-Child Care Partnership Program?	☐ Yes ☐ No
Does the program exclusively serve children funded by State funded Pre-K, Head-Start, or non-DHR Early Head Start-Child Care Program? **(If YES, the program must hold a DHR issued license to qualify.)**	☐ Yes ☐ No
Is your child care facility currently open and operating for in-person services at the time you are submitting this application (not including temporary closures consistent with the ordinary course of business)?	☐ Yes ☐ No

Do you commit to remain open and operating for a period of one (1) year from the date of receiving the grant award (not including temporary closures consistent with the ordinary course of business)?	☐ Yes ☐ No
Choose payment method: Check =CK or Direct Deposit= DD To receive DD you must obtain and complete a DD form from your regional agency.	☐ CK ☐ DD

Section 2: Acknowledgement of Terms, Certifications, and Signature

By submitting this Application and/or accepting funds distributed pursuant to this Application, the undersigned certifies and agrees:

1. To be bound by any and all terms set forth in this Application and to use any and all funds distributed pursuant to this Application in the manner set forth below;
2. To submit payroll documentation i.e. bank statements, check stubs, payroll expenditures etc. 14 days after the disbursement of the bonuses;
3. When open and providing services, to implement policies in line with guidance and orders from corresponding state and local authorities and, to the greatest extent possible, implement policies in line with guidance from the U.S. Centers for Disease Control and Prevention (CDC);
4. To continue paying at least the same amount of weekly wages and maintain the same benefits (such as health insurance and retirement) for the duration of the subgrant for each employee (including lead teachers, aides, and any other staff who are employed to work in transportation, food preparation, or other type of service) and to not involuntarily furlough employees from the date of submission of this Application through the duration of the subgrant period;
5. To provide relief from copayments and tuition payments for the families enrolled in the child care program, to the extent possible, and prioritize such relief for families struggling to make either type of payment if able to do so;
6. This Application does not create a contractual relationship with the State of Alabama or any of its Agencies and any failure to distribute funds pursuant to this Application does not create a cause of action nor does it carry any appeal rights;
7. To only expend the funds in a manner as defined in this Application Guidance and to expend the total payment approved within 30 days of receipt of each disbursement;
8. To keep detailed, accurate, and truthful accounting records of the receipt, use, and disbursement of all funds received pursuant to this Application;
9. To allow the Department or its representatives unlimited access to audit and examine any and all records related to the funds disbursed pursuant to this Application, including, but not limited to, all records, reports, distributions, account ledgers, balance sheets, bank records, credit card statements, electronic payment records, receipts, or other documents related to the receipt and distribution of funds pursuant to this Application; failure to provide accurate documentation will be construed as filing a false statement;
10. To allow the Department or its representatives to interview any employee or agency in relation to funds disbursed pursuant to this Application;
11. That any funds received pursuant to this Application are subject to repayment, reclaim and recapture if (a) the funds are not used in the manner provided for and set forth in this Application, or (b) if access to records or information as set forth in the preceding paragraphs is refused or denied by the person(s) or entity receiving funds pursuant to this Application or, (c) if any information provided in the Application is found to be false or misleading; any agency action in requesting or demanding repayment, reclaim, and/or recapture is a final determination and is not subject to appeal;
12. That if funding is reduced or restricted prior to distribution by legislative action, federal or state allocations, or executive action, the amount distributed under this Agreement will be reduced or eliminated accordingly;
13. That this Agreement does not and will not violate any conflict of interest provisions in any respect and agrees not to employ an individual that would result in a violation of this law;
14. Will not use any funds disbursed under this application for lobbying or any other prohibited use;
15. To comply with Executive Order No. 11246, as amended and as supplemented by U.S. Department of Labor regulations (41 CFR, Part 60-1, et. seq.), which prohibits discrimination based on race, creed, color, religion, national origin, sex, or age;
16. The information included in this Application is true and correct; and the person whose signature is below is the applicant/owner/licensee or the authorized designee with the authority to sign the Application.
17. Certify acceptance of any subgrants must be to supplement, not supplant existing funding streams.

Signature: _____ **Date:** _____

Child Care Workforce Stabilization Employee Roster
(Form CCWS-E)

Section 1: General Information

Name of Applicant: _____ Provider ID: _____

Telephone Number: ( ) _____ Email Address: _____

Facility Name: _____

Licensee Name: _____ License Number: _____

Facility Physical Address: _____

City: _____ County: _____ Zip Code: _____

Complete only if mailing address is different from physical address:

Facility Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Section 2: Employee Roster **Month:** _____ **Year:** _____

First and Last Name of Staff	Role	FT or PT	Hire Date
		Total # of Employees:	

Section 3: Certification

By submitting the Employee Roster Reporting Form for the Child Care Workforce Stabilization Grant, the undersigned assigns, certifies, and agrees the information in this report is true and correct.

Signature: **Date:**

Attach Form CCWS E-1 for additional employees.

CCWS Grant Employee Roster Reporting Form Instructions

Section 1: General Information

Write or type the requested general information.

Name of Applicant:	Person who is completing the application and is the owner, licensee, or the authorized designee
Provider ID:	DHR generated unique identifier that begins with 50000 or 50001
Telephone Number:	Telephone number, including area code, where the applicant may be reached
Email Address:	Email address where the applicant may be reached
Facility Name:	Name of the child care facility as listed on the license issued by DHR
Licensee Name:	Name of the licensee as listed on the license issued by DHR
License Number:	Number listed on the license issued by DHR
Facility Physical Address:	Street address, including city, county, and zip code where the child care facility is physically located
Facility Mailing Address:	Street address, including city, state, and zip code where the child care facility receives mail if different from the physical address

Section 2: Employees

List the month and year the funds were disbursed. For each staff person paid a bonus, list their first and last name, their role, if they are a full-time or part-time employee based on the number of hours the staff person works per week, and the hire date.

Section 3: Certification

Read and acknowledge the certification statement. Sign and date the report prior to submission.

Child Care Workforce Stabilization Grant Supplemental Application
(Form CCWS-B)

Section 1: Grant Information

Name of Applicant: _____ Provider ID: _____

Telephone Number: ( ) _____ Email Address: _____

Facility Name: _____

Licensee Name: _____ License Number: _____

Facility Physical Address: _____

City: _____ County: _____ Zip Code: _____

Complete only if mailing address is different from physical address:

Facility Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Number of Full-Time Staff Positions on the Facility's Payroll to Receive Bonus (Full-Time is defined as working more than 25 hours per week)	
Number of Part-Time Staff Positions on the Facility's Payroll to Receive Bonus (Part-Time Staff is defined as working 16 to 25 hours per week)	

Section 2: Acknowledgement of Terms, Certifications, and Signature

By submitting this Application Amendment and/or accepting funds distributed pursuant to this Application Amendment, the undersigned certifies and agrees:

1. To be bound by any and all terms set forth in the original Application and to use any and all funds distributed pursuant to this Application in the manner set forth below;
2. The information included in this Application is true and correct;
3. The person whose signature is below is the applicant/owner/licensee or the authorized designee with the authority to sign the Application.
4. The person whose signature is below has reviewed and agrees to follow the grant guidance as it is written on today's date.

Signature: _____ **Date:** _____

Please include an updated CCWS Form E with this document

CCWS Grant Application Amendment Instructions

Section 1: General Information

Write or type the requested general information.

Name of Applicant:	Person who is completing the application and is the owner, licensee, or the authorized designee
Provider ID:	DHR generated unique identifier that begins with 50000 or 50001
Telephone Number:	Telephone number, including area code, where the applicant may be reached
Email Address:	Email address where the applicant may be reached
Facility Name:	Name of the child care facility as listed on the license issued by DHR
Licensee Name:	Name of the licensee as listed on the license issued by DHR
License Number:	Number listed on the license issued by DHR
Facility Physical Address:	Street address, including city, county, and zip code where the child care facility is physically located
Facility Mailing Address:	Street address, including city, state, and zip code where the child care facility receives mail if different from the physical address
Number of Full-Time Staff Positions on the Facility's Payroll to Receive Bonus:	List the number of full-time (works more than 25 hours per week) positions on the facility's payroll who will receive the bonus
Number of Part-Time Staff Positions on the Facility's Payroll to Receive Bonus:	List the number of part-time (works 16 to 25 hours per week) positions on the facility's payroll who will receive the bonus

Section 2: Acknowledgement of Terms, Submissions, and Payment

Read and acknowledge the terms of receiving the CCWS Grant. Sign and date the application prior to submission.

Child Care Workforce Stabilization Employee Roster
(Form CCWS-E-1)

Provider Name: _____
Provider ID:__5000_____

Employee Roster	**Month: _____**	**Year: _____**	
First and Last Name of Staff	**Role**	**FT or PT**	**Hire Date**

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

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.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ 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.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

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.

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

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here **Signature of U.S. person ▶** **Date ▶**

General Instructions

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

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

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
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.