

## New Vendor Information

Vendor Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Vendor Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone: Office: \_\_\_\_\_ Mobile: \_\_\_\_\_

URL: \_\_\_\_\_

Email Address: \_\_\_\_\_

Merchandise or Services Provided: \_\_\_\_\_

Payment Terms: \_\_\_\_\_ Discount %: \_\_\_\_\_

**\*Form W-9 listing federal ID is required for ALL vendors.**

**\*Certificate of Insurance is required for all vendors who provide services, rather than merchandise, to  
CHR. Chestnut Hill Realty Corp and all entities where work will be performed  
must be named as additional insured.**

**\*Copy of Certificate of Insurance and W-9 must be attached in order for invoices to be processed.  
Please see back of form for guidelines.**

**ALL SERVICE VENDORS MUST ACKNOWLEDGE RECEIPT OF: The conduct when entering units  
policy, the CHR anti-harassment policy, the lock-out tag-out policy, and the insurance guidelines.**

Requested By: \_\_\_\_\_ Date: \_\_\_\_\_

☐ *Check here if a copy of this form should be returned to the person making the request.*

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### **INTERNAL USE ONLY**

Vendor Code Assigned: \_\_\_\_\_

Expense Type: \_\_\_\_\_ Default GL Account: \_\_\_\_\_

**1099 Required?**

☐ Yes

☐ No

Approved By: \_\_\_\_\_ Date: \_\_\_\_\_

Entered By: \_\_\_\_\_ Date: \_\_\_\_\_

## **Contractor Guidelines and Conduct**

At Chestnut Hill Realty (CHR) we depend on our vendors to assist us in maintaining the high quality of services that our clients and residents have come to expect. We want to make sure that all vendors are aware of CHR policies. To that end, enclosed please find CHR's Conduct When Entering Units, CHR's Anti-Harassment Policy, CHR's Lock Out Tag Out Policy, and CHR's Insurance Guidelines. Please read these policies and sign and return the acknowledgment form to CHR as soon as possible at the following address:

**Chestnut Hill Realty Corp.  
Attn: Accounting Department  
Post Office Box 67396 Chestnut Hill, MA 02467**

Please note that the acknowledgement form states that you have been made aware of these policies and that you are responsible for informing your employees who conduct work at CHR owned and/or managed properties of these policies. We must have this acknowledgement form back from you before you can perform work at any CHR owned or managed property.

We also have enclosed all of the required paperwork for you to review and return to us. In order to perform work at any work at CHR owned or managed properties, we must have a W-9 form for tax purposes, as well as a certificate of insurance confirming that your coverage is current. In the future you will be asked to provide updated copies of this certificate of insurance when your coverage is renewed.

We appreciate your attention to this matter and look forward to working with your organization.

## GUIDELINES FOR APPEARANCE

All Contractors should maintain a clean, well-groomed appearance, as they are representing Chestnut Hill Realty while on all CHR properties.

All Contractors who enter a CHR owned apartment/house must wear a clean and professional company uniform (to include shirt, sweatshirt, or jacket with the company name on it).

All Contractors must have a picture ID and/or company badge visible on their person before performing any work at CHR Properties.

## CONDUCT WHEN ENTERING UNITS

*Cleanliness and Safety:* While you are in a unit, treat it as if it's your own home. **Please clean up after yourself.** Carry a rag and cleaning solution if necessary. Use caution cones/barriers to assure safe conditions. Keep tools, equipment, cords and hoses clear of sidewalks. Notify the office if you observe potentially hazardous conditions. Do not leave debris outside. Do not leave handprints on the walls, debris, dust, etc. Do not place your belongings on top of the residents' furniture (ie. kitchen table).

*Treat Residents with Respect:* Be courteous and polite to the residents. Limit discussion to only things they need to know. If the resident will not allow you to perform the work, contact the office. Perform only the scheduled work. If the resident asks you to do anything else, report the request to the office. If you should break anything in the unit, notify the office immediately. Do not argue with the residents. Report any disagreements/problems to the office.

*Procedures:* Please follow these procedures when working in any CHR owned apartment.

When entering a unit: Please double check the address to be sure you are at the right place. Be sure to knock loudly at least two times. If the resident is not home, before completely opening the door be sure to announce your name and your business in the unit. Always wipe your feet before entering the unit. Leave a card on the outside of the front door, letting anyone who comes to the unit that "Maintenance is in the Unit". Keep the door locked at all times (while you are in the unit and when you leave the unit). If you go into the wrong unit, notify the office immediately. Chestnut Hill Realty tries to limit work in occupied apartments to the hours of 8AM to 5PM. Unless it is an emergency, please check with the office if you must work in a unit at any time other than the preferred hours.

While in a unit: **Please use common sense!** Do not use the toilet. There are bathrooms available at the CHR office. Do not smoke in the unit. Do not play music in the unit. Do not eat in the unit. Do not use resident's belongings. Do not use resident's phone. Do not use the resident's trash can. Do not enter rooms that are not being worked in. Do not allow anybody in the unit unless they have a key that works in the unit's door. Do not use resident's electricity (supply your own generator or battery operated tools). Do not leave the unit unattended. If you must leave the unit, you must lock the doors.

When leaving a unit: If you turn off a power or water source to perform work, remember to turn it back on when you leave. When working in a unit, if for any reason you aren't able to finish the job, notify the office. When the work is complete, fill out and leave a "Sorry I Missed You" tag. Do not leave lights on if the resident had them off when you got to the unit. Do not turn lights off if the resident had them on when you got to the unit. Turn the keys in when your scheduled work is completed. If the office is closed, contact management to find out where to leave the keys.

While on the property: Do not drive on the lawns. Do not drive faster than the posted speed limit on the property. Do not park anywhere but a parking space (not in handicap space). Do not leave tools unattended.

Chestnut Hill Realty reserves the right to back-charge a contractor for any work that must be done to clean up after a vendor. If the above listed conduct is not followed by the contracted employees, Chestnut Hill Realty reserves the right to terminate a job without prior notification.

### **GUIDELINES FOR BILLING**

In an effort to increase efficiency and expedite the payment process, we have moved to a paperless invoicing process.

As of April 30, 2014, you have two options for invoice submittal. Please select one option or the other. **DO NOT SUBMIT INVOICES IN BOTH MANNERS.**

- 1) Mail all invoices to the following address:

Chestnut Hill Realty  
PO BOX 67366  
Chestnut Hill, MA 02467

- 2) If you would prefer to submit your invoice (s) electronically you may do so by sending a PDF file via email. The PDF file may contain multiple invoices or a single invoice. You may send these invoices to: [invoices@chestnuthillrealty.com](mailto:invoices@chestnuthillrealty.com)

**Please make sure the attachment is in PDF format ONLY. Invoices will not be processed if they are received in Word, JPG, Excel, download link, etc.**

A separate invoice is preferred for each property. Please note that all invoices must be addressed in one of the two ways above. Invoices that are not may result in a delay of payment.

Each invoice should indicate the property location that the work was performed at, specifying the building and unit numbers (if applicable) as well as the applicable work order number.

It is the contractor's responsibility to pay all State Sales Taxes on materials supplied for work completed at Chestnut Hill Realty properties.

If you have any questions or concerns please contact [ssitaires@chestnuthillrealty.com](mailto:ssitaires@chestnuthillrealty.com) or 6173232100 ext. 280.



## **GUIDELINES FOR WORK ORDERS**

Chestnut Hill Realty utilizes a work order system to perform and schedule the maintenance work. A work order should be generated for all work assigned to in-house staff as well as to outside vendors. These work orders should be signed by the person performing the work and the completion date and/or time should be noted, along with technician notes describing all of the work completed. You may be asked by the CHR staff to call a voicemail box to close out your work orders. At that time, you would call the number that you are given and state the following:

- Work Order Number
- Status (Work Completed)
- Work Performed
- Technician's Name and Company Name
- Date and Times
- Location

## CHR ANTI-HARASSMENT POLICY

CHR will not tolerate verbal or physical conduct by anyone that harasses, disrupts, or interferes with another's work performance or which creates an intimidating, offensive, or hostile environment. While it is not possible to list all those specific circumstances that may constitute harassment of a sexual or nonsexual nature, the following are some examples of conduct which if unwelcome, may constitute harassment, depending on the totality of the circumstances including the severity of the conduct and its persuasiveness:

- non-consensual and unwelcome touching, sexual advances or propositions, verbal abuse of a sexual or non-sexual nature
- graphic comments about someone's dress or body, color, religion, sex, origin, age, disability or sexual preference
- sexually or otherwise degrading words describing people
- the display or distribution of sexually or otherwise offensive material including posters, letters, poems, cartoons or drawings • physical harassment
- racial, ethnic or religious slurs.

You should also take note that retaliation against an individual who has complained about harassment, and retaliation against individuals for cooperating with an investigation of a sexual harassment complaint is unlawful and will not be tolerated by CHR. Any accusation of harassing conduct to a CHR employee or resident will result in an immediate investigation that will include recording the accuser's statement of events. **Consequences of violation of the CHR Anti-Harassment Policy may include, but are not limited to: removal of offender from CHR property; and CHR's discontinuation to utilize a vendor for any services.** Questions about the CHR Anti-Harassment Policy should be directed to the Human Resources Department.

## ACKNOWLEDGEMENT

I have received a copy of the Chestnut Hill Realty (CHR) policies on Anti-Harassment. I understand that it is my responsibility to read these documents and to follow the policies contained therein. I further understand that it is my responsibility to ensure that all of my employees are aware of these policies and agree to follow them before conducting work at any CHR owned or managed property. I further understand that these policies are for informational purposes only and that they may be changed at any time with no notice.

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Signature

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Printed Name

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Company Name

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Title/Position of Person Signing

## **CHR Lock Out / Tag Out Policy**

It is Chestnut Hill Realty's policy that before any work or maintenance is performed on any machine, equipment, tool, or electrical system, that they be made totally safe before work starts by removing any source of energy or power to them.

The Lockout/Tagout Program provides for a safe method of working on, near, or in machinery or equipment that can cause serious injury. This program shall be used to ensure that the machine or equipment is stopped, isolated from all potentially hazardous energy sources, and locked out before employees and/or contractors perform any servicing or maintenance where the unexpected energization or start-up of the machine or equipment, or release of stored energy, could cause injury.

This program does not apply to cord and plug connected equipment if the plug is unplugged and controlled by the employee performing the maintenance, or to hot tap work. Also, normal production operations are not covered unless a guard/safety device is removed or the employee is exposed to a point of-operation hazard.

Exemption: Certain single-energy-source equipment can be exempted from the written procedures requirement but only if eight specific conditions are met. Written procedures are not required for a particular machine or equipment, when all of the following elements exist: (1) There is no potential for stored or residual energy or re-accumulation of stored energy after shut down; (2) there is only a single energy source which can be readily identified and isolated; (3) the isolation and locking out of that energy source will completely de-energize and deactivate the machine or equipment; (4) the energy source is isolated and locked out during servicing or maintenance; (5) a single lockout device will achieve a locked-out condition; (6) the lockout device is under the exclusive control of the employee performing the servicing or maintenance; (7) the servicing or maintenance does not create hazards for other employees; and (8) the employer, in utilizing this exception, has had no accidents involving the unexpected activation or re-energization of the machine or equipment during servicing or maintenance.

It is the responsibility of each employee and/or contractor: 1) to comply with the restrictions and limitations imposed upon them during the use of lockout; 2) to perform the lockout in accordance with this procedure; and 3) upon observing a machine or piece of equipment which is locked out for servicing or maintenance to not attempt to start, energize, or use that machine or equipment. Any employee who does not follow this lockout/tagout program may be subject to disciplinary action to include suspension or termination.

In the event that a particular assignment makes it impractical to follow all the provisions of this program, the supervisor directing the work activities will be notified immediately and before work starts.

### **ACKNOWLEDGEMENT**

I have received a copy of the Chestnut Hill Realty (CHR) policies on Lock Out / Tag Out. I understand that it is my responsibility to read these document and to follow the policies contained therein. I further understand that it is my responsibility to ensure that all of my employees are aware of these policies and agree to follow them before conducting work at any CHR owned or managed property. I further understand that these policies are for informational purposes only and that they may be changed at any time with no notice.

Signature

\_\_\_\_\_  
Printed Name

Company Name

\_\_\_\_\_  
Title/Position of Person Signing

**Acceptable Certificates of Insurance must provide the following coverage:**

**Limit required \$300,000 up to \$1,000,000**

**Limit required \$300,000 up to \$1,000,000**



# CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)  
xx / xx / xxxx

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b>  Insurance Co. Name or Brokerage Name Address, City, State, Zip Contact Number / Fax	<b>Insurance or Brokerage Contact Information</b>		
	NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS:	FAX (A/C, No):	
<b>INSURED</b>  Vendor Name and DBA Name (if applicable) Address, City, State, Zip	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Insurer Name		
	INSURER B: Insurer Name		
	INSURER C: Insurer Name		
	INSURER D: Insurer Name		
	INSURER E:		
INSURER F:			

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<b>GENERAL LIABILITY</b>			xxxxxxxxxxxxxxxxxxxx	xx/xx/xxxx	xx/xx/xxxx	EACH OCCURRENCE	\$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC								
B	<b>AUTOMOBILE LIABILITY</b>			xxxxxxxxxxxxxxxxxxxx	xx/xx/xxxx	xx/xx/xxxx	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
	<input checked="" type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident)	\$
								\$
								\$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB						EACH OCCURRENCE	\$
	<input type="checkbox"/> EXCESS LIAB						AGGREGATE	\$
								\$
	DED	RETENTION \$						\$
D	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b>			xxxxxxxxxxxxxxxxxxxx	xx/xx/xxxx	xx/xx/xxxx	<input checked="" type="checkbox"/> WC STATUTORY LIMITS	OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y / N					E.L. EACH ACCIDENT	\$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below		N / A				E.L. DISEASE - EA EMPLOYEE	\$ 500,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

See additional insured with respect to the General Liability policy list attached.

**CERTIFICATE HOLDER****CANCELLATION**Chestnut Hill Realty Corp  
300 Independence Dr  
Chestnut Hill, MA 02467

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

FOLLOWING COMPANIES ARE LISTED AS ADDITIONAL INSURED:

CHESTNUT HILL REALTY CORP

1443 Beacon LLC

219 Comm LLC

Alden Tower LLC

Alden View LLC

Auburn & Harris LLC

Beacon Fairbanks Manor LLC

Brattle Arms LLC

Charles Chauncy LLC

Chauncy Court LLC

CHR Pleasant LLC

FKL LLC

Geo's Girls LLC

Hampton Court Realty LLC Harvard  
Manor LLC

HV 676 LLC

HV TH LLC

HKS LLC

John Harvard LLC

Kesseler Woods LLC

Kilsyth Manor LLC

Kilsyth Village LLC

Langdon Square LLC

LG Realty Trust

Miner Street LLC

Norwest Woods LLC

Norwood Gardens LLC

Regency Plaza Associates LP

Ridgecrest Village LLC

Selkirk Gardens LLC

St Paul Gardens LLC

TCV LLC

Telephone Building LLC

TSFH LLC

VCH SC LLC

Waldo Street LLC

Waterfall Hills at Canton LLC

Waters Edge East LLC (Village)

Waters Edge West LLC (Terrace)

Wendell Terrace LLC

# CHR Conflict of Interest Policy



## Introduction

Chestnut Hill Realty (CHR) promotes ethical business practices, professional integrity and objectivity in all procurement transactions conducted by its employees. The purpose of this policy is to minimize potential, actual or perceived conflicts of interest between CHR employees and vendors who provide goods or services to CHR. CHR will take appropriate action for employees who do not adhere to this policy, which may include disciplinary action up to and including termination.

## Acknowledgement of receipt of Policy

All CHR employees must sign an acknowledgement that they have received a copy of this Conflict of Interest Policy.

## Definitions

**Conflict of Interest (COI) Employee** is herein defined as:

- Any paid employee (whether full-time, part-time, hourly, temporary) of Chestnut Hill Realty who also has an ownership interest or managerial position in a business seeking to sell goods or services, either directly or indirectly, to Chestnut Hill Realty.
- Any paid employee (whether full-time, part-time, hourly, temporary) of Chestnut Hill Realty who is related to or friends with an individual who also has an ownership interest or managerial position in a business seeking to sell goods or services, either directly or indirectly, to Chestnut Hill Realty.

**Conflict of Interest Vendor** is herein defined as:

- An organization seeking to do business with CHR whose partner, member, shareholder or sole proprietor is related to or friends with any paid employee at CHR, regardless of whether the employee is seeking to hire or supervise its work.

**Employing Department** is herein defined as:

- Any CHR department or site where the COI employee works.
- Any manager of a department or site seeking to hire a COI vendor for goods or services.
- Any project manager or supervisor seeking to hire a COI vendor for goods and services.

**Friend** is herein defined as:

- One attached to another by affection or esteem.
- Someone more than an acquaintance.

## Policy Overview

Any COI Employee or COI Vendor seeking to sell goods or services to Chestnut Hill Realty, either directly or indirectly must first disclose the relationship and request or receive authorization from the purchasing committee for such activity.

Employing Departments are generally precluded from working directly with a COI Vendor approved to sell goods or services to Chestnut Hill Realty.

*Example: A service manager is unable to hire his brother-in-law's company to complete ten unit turns for the month of July at his property; however, the same company may be approved to complete turnovers at a sister property where someone other than a relative will supervise the work completed.*

All employees are strictly prohibited from selling goods or services to their direct department or site with the exception of vendors hired for services limited to a value of \$1,000 or less for any single transaction. Such transactions may be permitted no more than four times annually.

*Example: An employee's husband owns a face painting company whose services cost \$500 per resident event may be hired quarterly at the same site his spouse is currently working at.*

# CHR Conflict of Interest Policy



## ***Exceptions***

In emergency situations, a COI vendor will be allowed to work at COI's employee's property. The CHR employee must notify his/her supervisor accordingly. Examples of emergencies are: fire, flood, loss of utilities, etc.

There may be situations that for some reason it would be best for the property to have a COI vendor work at their property. In these cases, the COI employee would request an appeal from the Purchasing Committee.

## **Requests and Approvals**

### ***Submitting a Request***

To submit a request, the COI Employee, COI Vendor and the Employing Department must provide a COI waiver to the CHR Purchasing Committee.

Chestnut Hill Realty strongly recommends that you avoid using a COI Vendor whenever possible. No COI Vendor can be directly supervised for bidding, hiring, signing of contracts, approving work and approving invoices by the COI Employee.

If an employee believes a COI employee/vendor relationship exists the employee may bring it to any member of the Purchasing Committee, anonymously or directly, for their review and investigation.

### ***Review, Approval and Enforcement Process***

Provided that the requesting vendor and hiring manager meet the above requirements, the CHR Purchasing Committee will review the request and issue a decision within two weeks.

No employee shall participate in the selection, award, or administration of a contract if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee has a financial or other tangible personal benefit from a vendor selected for a contract. Willful withholding of a relationship with a COI vendor or direct unauthorized use thereof may result in termination of employment.

The Purchasing Committee will periodically review the invoices and approvals for COI vendors for adherence to their recommendations.

### ***Abstention from Participation in Procurement***

COI Vendors and Employees who have, or reasonably anticipate having, an ownership interest, a significant executive position, or another remunerative relationship with a prospective supplier of goods or services to Chestnut Hill Realty, or who know that a member of their family or other person with whom they have a personal or financial relationship has such an interest, shall not participate in the preparing of specifications, qualifying vendors, selecting successful bidders on products or services in which they have an interest, or approving payment to those interests. These responsibilities may be transferred to their supervisor.

### ***Code of Conduct***

In addition to the conflict of interest policy provisions stated above, CHR employees shall not solicit gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, regardless of outside relationships between the two parties.

If an employee contacts one of CHR's contractors or vendors to do work at their home, relatives, friend's, house, etc. and either prior to or upon completion of the work performed the contractor refuses payment for the work, the employee must inform the Purchasing Committee so they can make the decision whether they should address the vendor.



# CHR Conflict of Interest Policy



## Acknowledgement of Receipt

The Undersigned employee hereby acknowledges the receipt of the Chestnut Hill Realty Conflict of Interest Policy.

Vendor Name: \_\_\_\_\_ Department/Property: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://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 <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> 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 <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
	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 ►
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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](http://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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.