



**Paulding County School District**  
**Supplier/Vendor Application Request Forms**  
*(Please type or legibly print & complete all required sections)*

|                                |
|--------------------------------|
| <b>Central Office Use Only</b> |
| Vendor #: _____                |
| 1099: Y ___ N ___              |
| Date Entered: _____            |

**Name of School requesting new supplier/vendor:** \_\_\_\_\_

**Business Information**

|  |        |      |
|--|--------|------|
| Legal Business Name:   |        |      |
| Address:   |        |      |
| City:  | State: | Zip: |
| Web Address:   |        |      |
| Federal ID Number or SSN ( <i>W-9 Form Also Required</i> ):  |        |      |
| Related Parties Disclosure: Are you a current employee of Paulding County School District (PCSD)? Yes _____ No _____ |        |      |
| Do you have immediate family members that are employed with PCSD? Yes _____ No _____ Name: _____ Relation: _____     |        |      |
| List additional immediate family members and relation here: _____  |        |      |

**Contact Information**

|   |        |      |
|---|--------|------|
| General Contact Name:   | Phone: | Fax: |
| General Contact Email Address:  |        |      |
| Purchase Order Contact Name:  | Phone: | Fax: |
| Purchase Order Email Address ( <i>Note: This address will be used to send Purchase Orders electronically</i> ): |        |      |

**Payment/Remittance Information**

|                                    |                |                |                          |              |
|------------------------------------|----------------|----------------|--------------------------|--------------|
| Business Name:                     |                |                |                          |              |
| Remittance Address:                |                |                |                          |              |
| City:                              | State:         | Zip:           |                          |              |
| Accounts Receivable Contact Name:  | Phone:         | Fax:           |                          |              |
| Accounts Receivable Email Address: |                |                |                          |              |
| Payment Terms                      | 30 days: _____ | 60 days: _____ | P-Card (optional): _____ | Other: _____ |

**Paulding County Invoicing Requirements:**

|   |   |
|---|---|
| <b><i>Unless otherwise noted, all invoices are to be sent to the Accounts Payable Department via USPS or Email.</i></b> |   |
| <b>USPS:</b><br>Accounts Payable<br>Paulding County School District<br>3236 Atlanta Highway<br>Dallas, GA 30132         | <b>Email:</b><br>accountspayable@paulding.k12.ga.us |

**Application Submittal:**

|   |  |
|---|--|
| <b>USPS:</b><br>Procurement Director<br>Paulding County School District<br>3236 Atlanta Highway<br>Dallas, GA 30132<br>Or<br><b>Email:</b><br>purchasing@paulding.k12.ga.us | <b>Required Forms:</b><br>The following forms are required to be submitted with this application. Failure to submit these forms will delay approval and entry into our supplier database.<br>1. A completed and signed IRS form W-9 ( <b>Rev. October 2018</b> )<br>2. Applicable E-verify affidavit per the Georgia Security & Immigration Compliance Act as amended, O.C.G.A. 13-10-90 et.seq. |
|---|--|

*Disclaimer: Receipt of this application by the District neither implies or guarantees any contract or obligation to purchase goods or services from applicant.*

\_\_\_\_\_  
Representative Signature

\_\_\_\_\_  
Date

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



## Paulding County School District Credit Card Acceptance Information and Enrollment Form

To begin accepting the Paulding County School District Visa® Virtual Card through the Paygenus Network for payment, please complete and return this form with your PCSD New Vendor Enrollment Packet. **Otherwise, you will receive a paper check via US Mail.**

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

Accounts Receivable Contact Name: \_\_\_\_\_

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

Company Name: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Phone: \_\_\_\_\_

\*\*Remittance Email: \_\_\_\_\_

Tax Identification Number: \_\_\_\_\_

**\*\***(An email address is required for the payment notification. We recommend a central email address, i.e. [accountsreceivable@yourcompany.com](mailto:accountsreceivable@yourcompany.com))

\_\_\_\_\_  
Representative Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Representative Printed Name, Title

**Note:** You authorize the Paulding County School District Corporate Visa® for payment just as you do any other Visa transaction. Paulding County School District does not authorize any additional fees for Visa payments. For questions, please email [accountspayable@paulding.k12.ga.us](mailto:accountspayable@paulding.k12.ga.us)

Vendor ID (Internal Use Only): \_\_\_\_\_

Welcome to the Paygenus Network, powered by Regions Bank. Thank you for accepting our preferred payment method through the Paygenus Network.

Description of Virtual Card Accounts Payable Process:

1. The Supplier's invoice is approved for payment within PCSD's accounting system.
2. On the date specified in the approved payment information, notification will be emailed to the Supplier contact. Note: Please communicate any changes with your notification email address to [accountspayable@paulding.k12.ga.us](mailto:accountspayable@paulding.k12.ga.us). This will ensure that your payment notifications are delivered correctly.
3. The remittance will be sent to you from [mailbox-regions@aocencservices.com](mailto:mailbox-regions@aocencservices.com). Please make sure this is whitelisted in your system so it does not go to your spam folder.
4. There will be a link within the remittance advice to be followed for access to your full credit card information. Once on this page, you will have the ability to sign up and enroll, with your email address, in the AR-Exchange Portal. Signing up for the AR-Exchange Portal will allow you to research and report on ALL of your payment history from payments sent directly to the email address from which you enrolled. This payment history will be established as of the date you create your login; it will not include prior history. All this information will be unique to your email address. If you make updates to your email address, you will no longer be able to access any past payment history associated with the prior email address.
5. Once accessed, the card information can be processed through the Supplier's normal point-of-sale processing equipment or software. Suppliers should process the transaction promptly to collect the funds, as the card is only active for a short period of time.
6. If you require assistance using the AR-Exchange Portal once you receive your first remittance advice, please contact AR-Exchange Support at 844-826-3262 or [support@arexchange.com](mailto:support@arexchange.com)

Again, thank you for joining the Paygenus Network, and we look forward to doing business with you.

Best Regards,  
PCSD Finance

## Remit Example



### Paulding County School District Remit Advice

*Thursday, June 24, 2021 2:46 PM*

#### Authorization for Payment

To receive payment for the below referenced invoice(s), please charge the total amount of 900.00 (USD) on your dedicated credit card with the account number ending in \*1234. By charging the amount shown as a SINGLE TRANSACTION within 72 hours you will significantly reduce the possibility of payment complications.

If you have any questions or need assistance, please contact our Accounts Payable Dept. Email: [accounts payable@paulding.k12.ga.us](mailto:accounts payable@paulding.k12.ga.us)

[Account Billing Information \(Click Here\)](#)

Access payment history and custom reporting - all for free - by clicking Sign Up Now via the link above.

Customer Reference ID:                      Customer Code

#### Remit Information

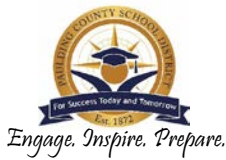
|                |                    |                          |                         |
|----------------|--------------------|--------------------------|-------------------------|
| Company Name:  | Company Name       | Merchant Code:           | Merchant Code           |
| REQ Number:    | A9B8C7D6E5F4G3H2I1 | Account Number(Last 4):  | *1234                   |
| Total Amount:  | 900.00 (USD)       | Uncharged Amount:        | 0.00 (USD)              |
| Merchant Note: | Merchant Note      | Customer Account Number: | Customer Account Number |

#### Invoice Details

| Invoice Number | Invoice Date | Amount | Check Number | PO Number | Description |
|----------------|--------------|--------|--------------|-----------|-------------|
| Invoice Number | 6/24/2021    | 300.00 | Check Number | PO Number | Description |
| Invoice Number | 6/24/2021    | 300.00 | Check Number | PO Number | Description |
| Invoice Number | 6/24/2021    | 300.00 | Check Number | PO Number | Description |

#### Payor Information

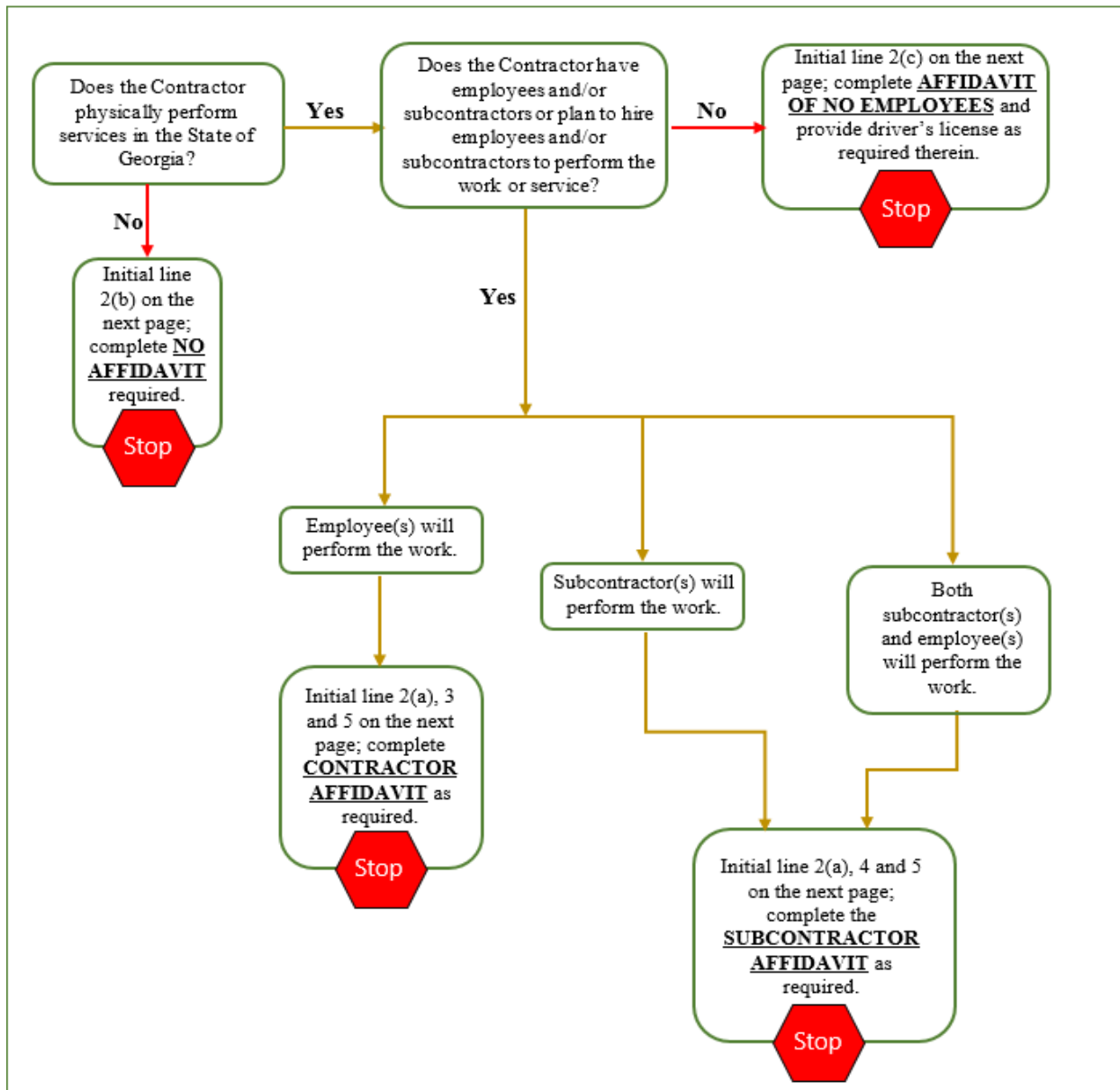
|                    |                                 |                           |                      |
|--------------------|---------------------------------|---------------------------|----------------------|
| Organization Name: | Paulding County School District | Contact Name:             | Account Payable Dept |
| Address:           | 3236 Atlanta Highway            | City, State, Postal Code: | Dallas, GA, 30132    |
|                    |                                 | Country:                  | US                   |

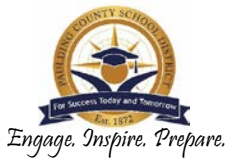


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**Determine how to comply with the GA Security & Immigration Act**

This section is related to the GA Security & Immigration Compliance Act, O.C.G.A. §13-10-90 et seq. The chart below may assist you and your organization in determining whether these documents are applicable to you or the good/services your business provides. If in doubt as to whether a document should be completed and submitted, it is recommended that the vendor submit the information that best represents your organization in the flowchart below. If clarification is needed, contact the Purchasing Department via email at [purchasing@paulding.k12.ga.us](mailto:purchasing@paulding.k12.ga.us).





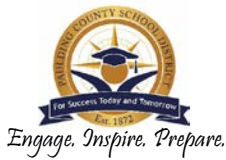
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**GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT, AS AMENDED BY THE ILLEGAL IMMIGRATION REFORM ACT OF 2011, O.C.G.A. 13-10-90, ET AL.**

If you are providing physical performance of services to the Paulding County School District (PCSD), the applicable Georgia Security and Immigration Compliance documents found here must be completed, signed, notarized, and submitted with your bid or proposal.

1. The PCSD shall comply with the Georgia Security and Immigration Compliance Act, as amended, Act O.C.G.A. 13-10-90 et. seq.
2. In order to insure compliance with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603, and the Georgia Security and Immigration Compliance Act, as amended by the Illegal Immigration Reform Act of 2011, O.C.G.A. 13-10-90 et. seq., (collectively the “Act”), the Vendor (“Contractor”) **Must initial** the statement applicable to Contractor below:
  - (a) \_\_\_\_\_ (Initial here) Contractor warrants that, Contractor has registered at <https://e-verify.uscis.gov/enroll/> to verify information of all new employees in order to comply with the Act; is authorized to use and uses the federal authorization program; will continue to use the authorization program throughout the contract period; Contractor further warrants and agrees Contractor shall execute and return any and all affidavits required by the Act and the rules and regulations issued by the Georgia Department of labor as set forth at Rule 300-10-1-.01 et. seq.; **or**
  - (b) \_\_\_\_\_ (Initial here) Contractor represents and warrants that it does not physically perform any service within the State of Georgia pursuant to O.C.G.A. 13-10-90 et. al. and thus does not have to comply with the foregoing Georgia law
  - (c) \_\_\_\_\_ (Initial here) Contractor represents and warrants that it has no employees and does not intend to hire employees to perform contractual services and thus has provided a U.S. state-issued driver’s license or ID card in lieu of an affidavit, which license or ID card was issued by a State that verifies lawful immigration status before issuing the license of ID card. If my status changes I will, before hiring any employees, immediately notify the District in writing and provide all affidavits required (Complete the Affidavit of No Employees)
3. \_\_\_\_\_ (Initial here) Contractor will not employ or contract with any subcontractor in connection with a covered contract unless the subcontractor is registered, authorized to use, and uses the federal work authorization program; and provides Contractor with all affidavits required by the Act and the rules and regulations issued by the Georgia Department of Labor as set forth at Rule 300-10-1-.01 et. seq.
4. \_\_\_\_\_ (Initial here) Contract agrees that, if Contractor employs or contracts with any sub-contractor in connection with the covered contract under the Act and DOL Rule 300-10-1-.02, that Contractor will secure from each sub-contractor at the time of the contract the sub-contractor’s name and address, the employee-number applicable to the sub-contractor, the date the authorization to use the federal work authorization program was granted to sub-contractor; the subcontractor’s attestation of the subcontractor’s compliance with the Act and Georgia Department of Labor Rule 300-10-1-.2; and the subcontractor’s agreement not to contract with sub-subcontractors unless the sub-subcontractor is registered, authorized to use, and uses the federal work authorization program; and provides subcontractor with all affidavits required by the Act and the rules and regulations issued by the Georgia Department of Labor as set forth at Rule 300-10-1-.01 et. seq.
5. \_\_\_\_\_ (Initial here) Contractor agrees to provide the PCSD with all affidavits of compliance as required by O.C.G.A. 13-10-90 et. Seq, and Georgia Department of Labor Rule 300-10-1-.02, 300-10-1-.03, 300-10- 1-.07 and 300-10-1-.08 within five (5) business days of receipt.
6. \_\_\_\_\_ (Initial here) Vendor is a foreign company and therefore not required to provide the affidavit as required by O.C.G.A. §13-10-90 *et seq.* Vendor must comply with any other laws required to perform services in the United States, including but not limited to having an appropriate visa.

Company Name: \_\_\_\_\_



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CONTRACTOR AFFIDAVIT AND AGREEMENT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. 13-10-91, and attests under oath that:

- (1) The individual, firm, or corporation ("Vendor") which is contracting with the Paulding County School District has registered with...
(2) Vendor's correct user identification number and date of authorization is set forth herein below.
(3) Vendor agrees that the Vendor will not employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to this contract with the Paulding County School District, unless at the time of the contract said subcontractor:
(a) is registered with and participates in the federal work authorization program;
(b) provides Vendor with a duly executed, notarized affidavit with the same affirmations, agreements, and information as contained herein and in such form as required under applicable law; and
(c) agrees to provide Vendor with notice of receipt and a copy of every subcontractor Affidavit or other applicable verification procured by subcontractor at the time of contract with the subcontractor(s) within five (5) business days after receiving the said Affidavit or verification.

Vendor agrees to maintain records of such compliance and to provide notice of receipt and a copy of each such subcontractor Affidavit or other permissible verification to the Paulding County School District at the time the subcontractor(s) is retained to perform such service or within five (5) days after receiving the said Affidavit or verification, whichever first occurs.

- (4) Vendor further agrees to and shall provide Paulding County School District with copies of all other affidavits or other applicable verification received by Vendor (i.e.: subcontractor affidavits and all other lower tiered affidavits) within five (5) days of receipt.

EEV/Basic Pilot Program User Identification Number
(Note: Should be a 4 to 6-digit number)

Date of Authorization

If an applicable Federal work authorization program as described above is used, other than the EEV/Basic Pilot Program, please identify the program.

Company Name / Vendor Name

BY: Signature of Authorized Officer or Agent

Date

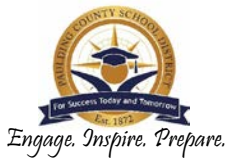
Title of Authorized Officer or Agent of Vendor

Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_ DAY OF \_\_\_, 20 \_\_\_

Notary Public

My Commission Expires



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**SUBCONTRACTOR AFFIDAVIT**

By executing this affidavit, the undersigned subcontractor verifies its compliance with O.C.G.A. 13-10-91, and attests under oath that:

- (1) The undersigned individual, firm or corporation (“Subcontractor”) is engaged in the physical performance of services under a contract with \_\_\_\_\_ (name of contractor), which has a contract with the Paulding County School District.
- (2) Subcontractor has registered with, is authorized to use, uses, and will continue throughout the contract term to use and participate in, a federal work authorization program [any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603], in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91. As of the effective date of O.C.G.A. 13-10-91, the applicable federal work authorization program is the “EEV/Basic Pilot Program” operated by the U. S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security, in conjunction with the Social Security Administration (SSA).
- (3) Subcontractor’s correct user identification number and date of authorization is set forth herein below.
- (4) Subcontractor agrees that the Subcontractor will not employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to this subcontract or the contract with the Paulding County School District, unless said subcontractor:
  - (a) is registered with and participates in the federal work authorization program;
  - (b) provides Subcontractor with a duly executed, notarized affidavit with the same affirmations, agreements, and information as contained herein and in such form as required under applicable law; and
  - (c) agrees to provide Subcontractor with notice of receipt and a copy of every subcontractor Affidavit or other permissible verification procured by subcontractor at the time the subcontractor(s) is retained to perform such service or within five (5) days after receiving the said Affidavit or verification, whichever first occurs.
- (5) Subcontractor agrees to maintain records of such compliance and to provide notice of receipt and a copy of each such subcontractor Affidavit or other applicable verification to the Vendor at the time the subcontractor(s) is retained to perform such service or within five (5) days after receiving the said Affidavit or verification, whichever first occurs.

\_\_\_\_\_  
EEV/Basic Pilot Program User Identification Number  
*(Note: Should be a 4 to 6-digit number)*

\_\_\_\_\_  
Date of Authorization

\_\_\_\_\_  
If an applicable Federal work authorization program as described above is used, other than the EEV/Basic Pilot Program, please identify the program.

\_\_\_\_\_  
Company Name / Sub-contractor Name

\_\_\_\_\_  
BY: Signature of Authorized Officer or Agent (of Subcontractor)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title of Authorized Officer or Agent of Subcontractor

\_\_\_\_\_  
Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My Commission Expires



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**AFFIDAVIT OF NO EMPLOYEES**

The undersigned, in connection with a proposed contract or subcontract with the Paulding County School District for the physical performance of service in the State of Georgia (the "Contract"), hereby affirms and certifies under penalties of perjury that:

- (1) I am a sole proprietor.
- (2) I do not employ any other persons.
- (3) I do not intend to hire any employees to perform the Contract.
- (4) A true, correct and complete copy of my driver's license is attached hereto.
- (5) If at any time hereafter I determine that I will need to hire employees to satisfy or complete the physical performance of services under the Contract then before hiring any employees, I will:
  - (a) immediately notify the School District in writing; and
  - (b) register with, participate in and use, a federal work authorization program operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603], in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91, as amended; and
  - (c) Provide the School District with all affidavits required by O.C.G.A. § 13-10-90 *et seq.* and Georgia Department of Labor Rule 300-10-1-.02, 300-10-1-.03, 300-10-1-.07 and 300-10-1-.08.

\_\_\_\_\_  
*Print Company Name / Name of Sole Proprietor*

\_\_\_\_\_  
*BY: Signature of Authorized Officer/Agent*

\_\_\_\_\_  
*Date*

*SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_*

\_\_\_\_\_  
*Notary Public*

\_\_\_\_\_  
*My Commission Expires*

***[Attach a copy of driver's license]***

# 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.

|  |  |   |   |  |                                      |                                       |
|--|--|---|---|--|--------------------------------------|---------------------------------------|
| <b>Print or type.<br/>See Specific Instructions on page 3.</b> | <b>1</b>   | Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.   |   |  |                                      |                                       |
|  | <b>2</b>   | Business name/disregarded entity name, if different from above  |   |  |                                      |                                       |
|  | <b>3</b>   | 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"/> C Corporation  | <input type="checkbox"/> S Corporation                           | <input type="checkbox"/> Partnership | <input type="checkbox"/> Trust/estate |
|  | <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____   |   |   |  |                                      |                                       |
|  | <input type="checkbox"/> Other (see instructions) ▶ _____  |   |   |  |                                      |                                       |
|  | <p><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.</p> |   |   |  |                                      |                                       |
| <b>4</b>   | 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) _____               |                                      |                                       |
|  |  |   |   | <small>(Applies to accounts maintained outside the U.S.)</small> |                                      |                                       |
| <b>5</b>   | Address (number, street, and apt. or suite no.) See instructions.  |   | Requester's name and address (optional) |  |                                      |                                       |
| <b>6</b>   | City, state, and ZIP code  |   |   |  |                                      |                                       |
| <b>7</b>   | 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.

|                                       |  |  |  |   |  |  |  |  |  |
|---------------------------------------|--|--|--|---|--|--|--|--|--|
| <b>Social security number</b>         |  |  |  |   |  |  |  |  |  |
|                                       |  |  |  |   |  |  |  |  |  |
| -                                     |  |  |  | - |  |  |  |  |  |
| <b>or</b>                             |  |  |  |   |  |  |  |  |  |
| <b>Employer identification number</b> |  |  |  |   |  |  |  |  |  |
|                                       |  |  |  |   |  |  |  |  |  |
| -                                     |  |  |  |   |  |  |  |  |  |

### 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.

|                  |                            |        |
|------------------|----------------------------|--------|
| <b>Sign Here</b> | 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](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<br>• Sole proprietorship, or<br>• 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,<br>• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or<br>• 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.