Cincinnati Preschool Promise
Teacher Promise Grants Program

Application Checklist

- ☐ Completed teacher application
  - Section 1: Teacher Information
  - Section 2: Employment Information
  - Section 3 (FCC only): Family Childcare
  - Section 4: Background Information (not used for grant eligibility)
- ☐ Signed Participation Agreement Form
- ☐ Signed Employer Form
- ☐ Current Career Pathways Profile Summary (printed within 30 days of application submission)
- ☐ Completed W-9 (https://www.irs.gov/pub/irs-pdf/fw9.pdf)
  Completed ACH (direct deposit form)

Section One: Teacher Information

First Name:	**Last Name:**	
Date of Birth:	**Phone:**	**Email:**
Address:		
City:	**State:**	**Zip Code:**

The maximum amount of funding for Teacher Promise Grants is $5,000 per year. If you prefer to apply for ***less*** than the maximum amount, please enter that amount here: $

Section Two: Employment Information

Site Name:	**Employment Start Date:**	
Address:		
City:	**State:**	**Zip Code:**
Hours Worked per Week:	**Current Hourly Wage:** (Except family child care)	

Does your classroom close during the summer months?

☐ Yes ☐ No

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Section Three: Family Childcare Owner/Proprietor Questions

If you are not an owner/proprietor of a family care center please move on to section four

Are you an owner/proprietor of a family care center?

☐ Yes (please finish section three) ☐ No (please skip forward to section four)

If you employ paid staff, are they:

☐ Lead Teachers
☐ Assistant Teachers
☐ Other Staff

What is their rate of pay? _____

How many hours do they work per week? _____

Section Four: Teacher Background Information

The following information will be used for evaluation of granting program. It will not be used to determine grant eligibility.

Race/Ethnicity: (Check all that apply)

◯ American Indian/ Alaskan Native ◯ African American/ Black ◯ Asian or Pacific Islander
◯ Hispanic ◯ White ◯ Other - please specify: _____

Primary Language: (Check all that apply) ◯ English ◯ Spanish ◯ French ◯ Other – please specify: _____

Secondary Language: ◯ English ◯ Spanish ◯ French ◯ Other – please specify: _____

Gender ☐ Male ☐ Female ☐ Other ☐ Decline to Respond

Including yourself how many adults age 18 and older live in your household? _____

Including yourself how many children 17 and younger live in your household? _____

In total, how many years have you been teaching (including all grades and preschool)? _____

Are you a veteran or currently serving on active duty in the U.S. Armed Forces, Reserves or National Guard?

☐ Yes, served in the past ☐ Yes, currently serving ☐ No, never served

What is the highest level of education you have completed?

☐ Less than High School
☐ High School Diploma/Equivalent
☐ Some College but No Degree
☐ Associate's Degree
☐ Bachelor's Degree
☐ Master's Degree
☐ Doctorate or Professional Degree

Do you have a Child Development Associate (CDA) credential? ☐ Yes ☐ No

Current Career Pathways Level : ☐ I ☐ II ☐ III ☐ IV ☐ V ☐ VI

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Participation Agreement

Cincinnati Preschool Promise Agrees to:

- Provide wage supplements and advancement bonuses to eligible lead preschool teachers as a special pilot program to support teacher recruitment and retention, improve teacher satisfaction, and encourage teacher professional and educational advancement, thereby providing preschool children more stable, positive relationships with better educated teachers.
- Provide IRS-1099 at the end of the year to participants, as mandated by current tax law.

The Teacher Promise Grants Program recipient agrees to:

- Complete at least 10 hours of Ohio approved professional development, documented on the participant's Ohio Professional Registry profile, for continued program eligibility;
- Attend one Teacher Promise Grants cohort event during 12-month grant cycle;
- Participate in ongoing program evaluation.

I, _____ (applicant's printed name), attest that the information provided in this application and the supporting documentation is true to the best of my knowledge.

I acknowledge that I have read the CPP Teacher Promise Grants Program General Terms and Conditions, and agree to be bound by such terms and conditions as may be modified by CPP from time to time.

I understand that the funds provided through the Teacher Promise Grants Program are taxable, and that I will be issued an IRS-1099 documenting receipt of these funds. I understand that taxes are not withheld from an IRS-1099 by either the employer or Cincinnati Preschool Promise, and I will be responsible for any taxes related to the grant.

To be considered for the Teacher Promise Grants Program, I understand that data related to my participation may be shared with CPP evaluators and affiliates. I hereby authorize Cincinnati Preschool Promise, LLC, an Ohio non-profit limited liability company ("CPP"), to release any information in this application (the "Data") or program participation to CPP affiliates for the purpose of record keeping, audits, and improving program quality. I releases CPP and CPP's members, directors, officers, employees, affiliates, attorneys, consultants, and agents, and their respective heirs, executors, administrators, successors, and assigns (collectively, the "CPP Group") from any and all claims, demands, liabilities, damages, or causes of action arising from the release of Data, this application, or any grant or bonus provided to teacher. I further acknowledge CPP may request other information in the event of an audit. CPP will not sell or rent the data to third parties without Parent's consent. CPP may, however, use the data to support CPP's goals and mission.

Applicant's Signature _____ Date _____

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Employer Form

This form is to be completed by teacher's Program or Center Director

Program Director Name: _____

Director Email:_____

Site Name: _____

Applicant's name: _____

Teacher's current hourly wage $_____ Teacher's employment start date: _____

Please initial by each statement below to affirm the following conditions:

_____ I am aware that the teacher named above is applying to the Teacher Promise Grant program. If s/he is awarded the grant, s/he will be eligible for monthly wage supplements as well as Teacher Advancement bonuses for completing professional development and/or educational advancements.

_____ I certify that this teacher's position is Lead Teacher. If center uses position titles other than "lead teacher," I agree that teacher's responsibilities fit the below description.

Lead Teacher Position Description: The Lead Teacher is responsible for the planning,development, and implementation of curriculum and program activities in one or more preschool classroom. Duties include:

- Administers the day-to-day operation of assigned classroom
- Maintains accurate classroom records in compliance with state licensing and program requirements
- Holds primary responsibility for planning and implementing classroom curriculum, activities, experiences, and routines
- Participates in the training, supervision, and evaluation of classroom staff and volunteers
- Holds primary responsibility for ensuring that classroom health and safety practices adhere to all state, local and program standards
- Meets SUTQ standards for lead teacher qualifications appropriate to program's star level

_____ I understand that this teacher's participation in the Teacher Promise Grants program should not impact his or her eligibility for wage increases or any other changes in compensation. Cincinnati Preschool Promise encourages all providers to continue making strides toward increased compensation for teachers.

_____ I understand that I will be expected to report any changes in this teacher's employment—including leaves, termination, or a move out of the preschool classroom—on Cincinnati Preschool Promise's monthly attendance reports.

_____ I certify all information on this form is true and accurate. I understand falsifying any information on this form could jeopardize Provider's relationship with Cincinnati Preschool Promise.

Signature: _____ **Date:** _____

CINCINNATI PRESCHOOL PROMISE
TEACHER PROMISE GRANTS PROGRAM
GENERAL TERMS AND CONDITIONS

THESE GENERAL TERMS AND CONDITIONS ("Terms") govern the Teacher Promise Grants Program (the "Grant Program") administered by **CINCINNATI PRESCHOOL PROMISE, LLC**, an Ohio non-profit limited liability company ("CPP"), and all associated grant funds ("Grant Funds") and advancement bonuses ("Advancement Bonuses") disbursed to eligible preschool teachers (each, a "Teacher"). The CPP Teacher Promises Grants Program Frequently Asked Questions, as amended from time to time by CPP in its sole discretion (as amended from time to time, the "FAQ's") is hereby incorporated into these Terms by reference.

TERMS

I. Eligibility

CPP will only consider eligible Teachers to receive Grant Funds and Advancement Bonuses. To be eligible:

(a) Teacher must have been employed for at least six (6) weeks by a Cincinnati preschool provider (a "Provider"): (i) that receives tuition assistance funds from CPP's tuition assistance program (the "TA Program"), and (ii) serves a student population comprised of at least ten percent (10%) of students receiving tuition assistance through the TA Program. Subject to the FAQ's, Teacher must remain employed by an eligible Provider at all times while receiving Grant Funds. If Teacher switches employment for any reason during the Grant Cycle (defined below), the Teacher forfeits all remaining Grant Funds.

(b) Teacher must be a full-time "lead preschool teacher", as further described in the FAQ's.

II. Applications for Grant Funds

Teachers may submit applications to CPP to receive Grant Funds ("Applications") during the months of June and July, and of the 2024 and 2025 calendar years. CPP will not review Applications received outside of those months, although may hold Applications for later review. CPP will review all Applications and award Grant Funds to up to sixty five (65) Teachers to participate during FY2025 provided, that CPP may increase or decrease the total number of recipients in a given year in its sole discretion. If CPP receives more than sixty five (65) Applications from eligible Teachers in any yearly Application cycle, CPP will award Grant Funds as set forth in the FAQ's. CPP shall have the right to deny an Application for any or no reason.

III. Grant Funds Term; Payments

If a Teacher's Application is approved, CPP will designate the total amount of Grant Funds that such Teacher will receive, as determined in CPP's sole and absolute discretion. Approved Teacher's may each receive up to $5,000 in Grant Funds, which if not deferred, shall be paid directly to such Teacher in twelve (12) subsequent monthly installments following the accepted Teacher's Application (the "Grant Cycle"); provided, that payments may not be actually received by Teacher until the second month after the Teacher's Application is accepted. If the Teacher's Provider closes for summer or other extended

holiday breaks, Grant Funds may be suspended until the Teacher resumes his or her lead teacher role. After the Grant Cycle, or after a Teacher's Grant Funds are terminated by CPP for any reason, Teacher must submit a new Application which will be reviewed by CPP in accordance with the procedures described in Section II, above.

IV. Advancement Bonuses

Only Teachers receiving Grant Funds are eligible to receive one or more Advancement Bonuses. Teachers may earn Advancement Bonuses based on achieving the following professional development and educational levels during the Teacher's Grant Cycle:

Teacher Advancement Bonuses

Teacher Current CPL Level	Tier 2 Completion	Tier 3 Completion	Credential or Certificate I Completion	Credential or Certificate II Completion	Per 3 credits completed toward AA, BA, degree or CDA credential	AA, BA, degree or CDA credential completion
CPL VI	$ 200.00	$ 200.00	$ 350.00	$ 150.00	$ 150.00	$ 1,000.00
CPL V	$ 200.00	$ 200.00	$ 350.00	$ 150.00	$ 150.00	$ 1,000.00
CPL IV	$ 350.00	$ 350.00	$ 350.00	$ 150.00	$ 150.00	$ 1,000.00
CPL III	$ 350.00	$ 350.00	$ 500.00	$ 300.00	$ 300.00	$ 1,000.00
CPL II	$ 500.00	$ 500.00	$ 500.00	$ 300.00	$ 300.00	$ 1,000.00
CPL I	$ 500.00	$ 500.00	$ 500.00	$ 300.00	$ 300.00	$ 1,000.00

Advancement Bonus amounts will vary based on each Teacher's current career pathways level. In the event of a dispute regarding the Teacher's then-current career pathways level, CPP shall have the sole discretion to decide Teacher's career pathways level. The educational achievements described above must be completed and reported to CPP (in the manner described in the FAQ's) during the Teacher's Grant Cycle to be eligible for an Advancement Bonus. Educational achievements earned in prior Grant Cycle's shall not transfer to any subsequent Grant Cycles. Teacher shall provide all documentation and evidence reasonably required by CPP to evidence Teacher's attainment of such education levels. CPP shall have the sole and absolute authority to determine whether any given certificate, credential, or degree will meet the requirements set forth in the chart above. CPP does not guaranty, and has no obligation to pay, Advancement Bonuses to any Teacher. Advancement Bonuses shall be provided in CPP's sole discretion, and CPP may refuse to pay Advancement Bonuses for any or no reason. If awarded, the Advancement Bonuses described above shall be paid to Teacher as a one-time, lump sum payment, in the manner set forth in the FAQ's. Teacher shall be solely responsible for all taxes associated with the Advancement Bonuses.

V. Ongoing Requirements

Each Teacher receiving Grant Funds must perform the following "Ongoing Requirements":

(a) Complete at least ten (10) hours of Ohio-approved professional development during each applicable Grant Cycle, and submit documentation of such hours from Teacher's Ohio Professional Registry page to CPP; and

(b) Attend at least one CPP Grant Program event during each applicable Grant Cycle; and

(c) Participate in periodic surveys administered by CPP to evaluate the Grant Program; and

(d) Comply at all times with the FAQ's.

Providers must comply with the information submission and other requirements set forth in the FAQ's.

VI. Termination

(a) Immediate Termination: In addition to any other right or remedy available to CPP at law or in equity, CPP may terminate a Teacher's Grant Funds or any awarded but unpaid Advancement Bonus immediately if:

(i) Teacher breaches any of the terms or conditions of these Terms or the FAQ's, as may be amended by CPP from time to time in its sole and absolute discretion; or

(ii) Any representation or statement contained in Teacher's Application is discovered to be false, misleading, or inaccurate; or

(iii) Teacher ceases employment with an eligible Provider or Provider fails to comply with any obligation set forth in the FAQ's; or

(iv) Teacher fails to maintain any necessary permits, licenses, or certifications, violates any applicable law, rule, or regulation, or is charged with any crime by any governmental authority; or

(v) Teacher, in CPP's sole and absolute discretion, is reasonably unlikely to complete all of the Ongoing Requirements; or

(vi) The funds allocated to CPP for the TA Program or any other program are materially diminished or no longer available to CPP, in which case CPP may, at its option, suspend or terminate all or any portion of the Grant Funds by providing written notice to the Teacher specifying the effective period of such suspension or termination.

(b) Termination For Convenience: CPP may terminate all or any portion of the Grant Funds for any or no reason by providing Teacher with at least (30) days' advance written notice.

(c) Effect of Termination: Upon termination of Grant Funds by CPP, CPP shall have no obligation to provide Teacher with any funds and Teacher shall not be eligible to receive any Advancement Bonus.

VII. Responsibilities of the Teacher

Teacher shall comply with all commitments and responsibilities described in these Terms, as amended from time to time by CPP, and all of the Ongoing Requirements. Teacher shall comply with all reasonable plans, guidelines, rules, or procedures set forth at any time by CPP with respect to the Grant Program. Teacher shall promptly provide assistance to CPP, execute all documents, and take all further

actions reasonably requested by CPP to carry out CPP's and Teacher's obligations under these Terms. Teacher shall immediately notify CPP in writing in the event that Teacher ceases employment for any reason with an eligible Provider, or if the Teacher is not in compliance with these Terms, the Ongoing Requirements, or any applicable law, rule, or regulation, or any required license or certification.

VIII. Limitation of Liability

(a) Teacher shall be solely responsible for all taxes and fees associated with Teacher's receipt of the Grant Funds and any Advancement Bonuses. CPP will issue Teacher a Form IRS-1099 related to the Grant Funds and any applicable Advancement Bonuses. For clarity, taxes will not be withheld by CPP or Teacher's employer related to the Grant Funds or any Advancement Bonuses.

(b) Teacher is not an employee of CPP, and CPP shall have no obligation to provide any benefits to Teacher. CPP makes no representations or warranties with respect to Teacher's employment with any Provider. Additionally, CPP makes no representations or warranties regarding any educational programs pursued by Teacher, and Teacher shall be solely responsible for all costs and expenses associated with any education, degree, certification, or training program.

(c) In no event will CPP be liable to Teacher (or any other third party) for any indirect, incidental, special, or consequential damages, including without limitation, damages for loss of profits or revenue, even if CPP is or was advised of the possibility of such damages.

(d) WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, WITH RESPECT TO THESE TERMS, THE GRANT PROGRAM, AND ANY GRANT FUNDS AND ADVANCEMENT BONUSES PROVIDED TO TEACHER, IN NO EVENT SHALL CPP'S LIABILITY FOR ANY DAMAGES (DIRECT OR INDIRECT) OR PENALTIES OR LOSS TO EACH TEACHER OR TO ANY THIRD PARTY, REGARDLESS OF THE FORM OF ACTION OR CLAIM, WHETHER IN CONTRACT, TORT, DELICT, OR OTHERWISE, EXCEED AN AMOUNT EQUAL TO THE AMOUNT OF GRANT FUNDS AND ADVANCEMENT BONUSES ACTUALLY PAID BY CPP TO SUCH TEACHER IN THE MONTH IN WHICH SUCH CLAIM OR ACTION AROSE. ALL OF THE TERMS CONTAINED IN THIS SECTION VIII SHALL SURVIVE EXPIRATION OR TERMINATION OF THE TEACHER'S GRANT FUNDS AND ADVANCEMENT BONUSES.

IX. Indemnification.

Teacher shall defend, indemnify, and hold CPP and CPP's members, managers, officers, employees, affiliates, agents, successors, and assigns harmless from and against any and all claims and resulting damages, losses, expenses, and costs (including reasonable attorney fees) arising from or related to: (i) Teacher's breach of these Terms; or (ii) the violation of any applicable law, rule, or regulation by Teacher. Teacher's indemnification obligations shall survive termination or expiration of Teacher's Grant Funds.

X. Public Records

Teacher acknowledges and agrees that CPP complies with the Ohio Sunshine Laws, including without limitation, the Ohio Open Records Act and Ohio Open Meetings Act. Accordingly, any records, documents, or data (except as may be explicitly exempt from such laws) submitted to CPP by Teacher may be disclosed publicly, and CPP shall have no liability relating to such disclosure.

XI. Miscellaneous

All of the terms and conditions contained in these Terms shall survive the expiration or termination of Teacher's Grant Funds and all applicable Grant Cycles. In the event the terms of the FAQ's, any Application, or any other document or agreement between the Teacher and CPP are inconsistent or conflict with these Terms, these Terms shall prevail. These Terms shall be governed in all respects by the laws of the state of Ohio. All disputes arising from or related to these Terms shall be brought exclusively in a court of competent jurisdiction located within Hamilton County, Ohio. These Terms represent the entire terms of the Teacher and CPP with respect to the subject matter herein, and shall be binding upon and inure to the benefit of the Teacher, CPP, and their respective successors and permitted assigns. CPP's waiver of a breach or violation of any provision of these Terms shall not operate as, or be construed to be a waiver of any subsequent breach of the same or other provision hereof. In the event any provision of these Terms is held to be unenforceable for any reason, the unenforceability thereof shall not affect the remainder of these Terms, which shall remain in full force and effect and enforceable in accordance with its terms. The terms and conditions of this Section XI shall survive termination or expiration of Teacher's Grant Funds.

Authorization For Electronic Funds Transfer Of Teacher Grants

This form authorizes Cincinnati Preschool Promise, LLC (hereinafter **CPP**) to make transfers into the bank account listed below, or listed in the enclosed voided check, using the banking system's Automated Clearing House. This means you will not receive checks in the mail and instead will receive electronic transfers into the account. **Any account you select must have the teacher who is applying for the CPP grants as an account owner.**

So we may properly identify the account please provide one of the following when you return this document:

1) A voided check for the account into which you want **CPP** to make payments. To void the check write with the words "VOID-CPP SAMPLE-VOID" across the front of the check.

   OR

2) A bank document or bank account screen image showing, the Bank Name, ABA Routing Number, Account Number, and the name of the owner of the account

Bank Name:	
Bank Street Address:	
Bank City/State/Zip Code:	
Bank Transit ABA Number:	
Bank Account Number:	

By signing and dating this form you grant **CPP** permission to make transfers for payments related to the various **CPP** teacher grant programs into the account listed on the enclosed check or in the box above. You also grant **CPP** permission to reverse transfers that it may have erroneously made into the account. This authorization will remain in effect until you provide written notification to **CPP**. Any termination request will take effect only after all entries originated by **CPP**, or its agents, have been honored by the bank. **CPP,** in its sole discretion, may also change how it pays your grants. **CPP** will use information you provided with your grant application to contact you about such a change.

Owner Name(s) shown on bank account	
Teacher's Social Security #	- -
Teacher's signature	
Date signed	/ /

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

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

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.

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 as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

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

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

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 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/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

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

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 800-829-4059.

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

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

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

Go to *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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.