



P. O. Box 69
NEWBURY, OHIO 44065
OFFICE (440) 564-1157 / (440) 729-4252
FAX (440) 564-5609
WWW.HMLANDSCAPING.COM

PRE-QUALIFICATION PAPER WORK
IF THIS FORM IS NOT FILLED OUT COMPLETELY
IT WILL NOT BE PROCESSED

Subs Full Name/AKA

Supervisor



CONTRACTOR

PLEASE BE THOROUGH WHEN PROVIDING THE FOLLOWING INFORMATION

Full Name: _____
Address: _____
Home Phone: _____
Cell Phone: _____
Email address: _____



SUPERVISOR

DATE _____
GEOGRAPHIC AREA _____
SUPERVISOR _____
RATE OF PAY _____
POSITON _____

APPROVED APPLICATION

--

Production Manager's Signature

DRIVER NON-DRIVER

- 1 Completed subcontractor agreement including signature Completed
- 2 W-9 Form completed and signed Completed
- 3 Driver History Report Completed Completed



OFFICE USE ONLY

Date License was run Date Added to Insurance
OK TO DRIVE
NOT ABLE TO DRIVE

(Contractor w/Own Equipment)

H&M Snow Pros

P. O. Box 69
NEWBURY, OHIO 44065
OFFICE (440) 564-1157 / (440) 729-4252
FAX (440) 564-5609
www.hmsnowpros.com

WELCOME!!!!

Welcome to the H&M Snow Pros Family! H&M Snow Pros has a 20+ year track record as the leader in quality snow and ice management services. Our primary focus is to provide unrivaled service to our customers while establishing partnerships with each and every one of you. As the industry leader, we are excited to start our partnership and develop our business relationship with you.

Enclosed is an opportunity for you to pre-qualify as a subcontractor for the 2017-2018 snow and ice management season. Please complete the packet and return it to your area supervisor. For those of you that have not been assigned a supervisor or an area, please return your completed package via fax 440-564-5609 or email to Tonya [tonya@hmlandscaping.com] in the compliance department. After receiving your completed package, Tonya will submit the information to the appropriate H&M area supervisor.

Our goal in completing all the documentation is to ensure that your invoices are processed properly and you receive an on-time payment. We look forward to our continued partnerships with those who have worked with us in the past and establishing a partnership with those who are new to our team. THANK YOU!

"At H&M Snow Pros, we don't provide snow plow services, we provide peace of mind."

SUBCONTRACTOR EQUIPMENT INVENTORY LISTS

Company Name _____

Company Contact _____

PLOWING EQUIPMENT

QTY	DESCRIPTION OF ASSETS	YEAR	PAY RATE	Make	Model
	4 wheel drive pick ups 7 1/2' plow 1/2 ton		\$		
	4 wheel drive pick ups 7 1/2' plow 3/4 ton		\$		
	4 wheel drive pick ups 8' plow 1 ton		\$		
	4 wheel drive pick ups 8 1/2' plows 1 ton		\$		
	dump truck 1 ton 8 1/2' plow		\$		
	dump truck 1 ton 9' plow		\$		
	dump truck 1 ton 9 1/2' plow		\$		
	dump truck 1 ton 10' plow		\$		
	dump truck 2 ton or larger 10' plow		\$		

QTY	DESCRIPTION OF ASSETS	YEAR	PAY RATE	Make	Model
	skid steer with out plow/pusher		\$		
	skid steer with plow 8'		\$		
	skid steer with plow 9'		\$		
	skid steer with plow 10'		\$		
	skid steer with plow 12'		\$		
	skid steer with pusher box 8'		\$		
	skid steer with pusher box 10'		\$		
	skid steer with pusher box 12'		\$		
	4 wheel drive back hoe with out plow/pusher		\$		
	4 wheel drive back hoe with 12' plow		\$		
	4 wheel drive back hoe with 14' plow		\$		
	4 wheel drive back hoe with 16' plow		\$		
	4 wheel drive back hoe with 10' pusher box		\$		
	4 wheel drive back hoe with 12' pusher box		\$		
	4 wheel drive back hoe with 14' pusher box		\$		
	2 yd loader with out plow/pusher		\$		
	2 yd loader with plow/pusher 12'		\$		
	2 yd loader with plow/pusher 14'		\$		
	3 yd loader with out plow/pusher		\$		
	3 yd loader with plow/pusher 14'		\$		
	3 yd loader with plow/pusher 16'		\$		
	Other		\$		

SIDE WALK EQUIPMENT

QTY	DESCRIPTION OF ASSETS	YEAR	PAY RATE	Make	Model
	walk behind salt spreader		\$		
	snow blowers		\$		
	4 wheeler with plow		\$		
	truck for walkway personnel		\$		
	walk way personnel		\$		

SALT TRUCKS

QTY	DESCRIPTION OF ASSETS	YEAR	PAY RATE	Make	Model
	1 ton dump tail gate spreader		\$		
	1 ton dump insert spreader		\$		
	2 1/2 ton dump tail gate spreader		\$		
	2 1/2 ton insert spreader		\$		

Independent Contractor Agreement

Snow Plowing Division

Snow Removal Services

TERMS: This agreement is made between H&M Snow Pros, Inc., 10389 Kinsman Road, Newbury, OH 44065, 440-564-1157 & Name: _____ DBA: _____ [called "Contractor"]. It will be effective commencing November 1, 2017 and continuing until May 15, 2018.

OBJECTIVE: H&M Snow Pros, Inc. is in the business of providing snow plowing, removal of snow and similar services. Over the years it has developed a large number of accounts throughout Newbury, Ohio and the surrounding suburban area and is continuously adding additional accounts for these services. These accounts are serviced primarily by H&M Snow Pros Inc., brokering out the work to independent contractors who provide their own equipment and perform the actual work. The intent of this is to establish a working relationship between H&M Snow Pros Inc., and the Contractor for this purpose. In order to establish and effectuate this relationship, the parties agree as follows:

1. **CONTRACT SERVICES:** Contractor will be engaged by H&M Snow Pros., as an independent contractor and agrees to provide services for H&M Snow Pros' accounts as directed by H&M during the period stated above. Contractor has the following equipment which will be provided, along with qualified operator, at all times when requested by H&M:

TO BE FILLED OUT BY H&M SNOW PROS, INC. ADMINISTRATIVE STAFF ONLY

Contractor	Hourly Rate:

2. **PAYMENT:** H&M will pay the Contractor the rates as shown above for the Contractor's services and/or equipment. Payment will be made about [15] days after receipt of invoice from the Contractor for services rendered in the prior month. It is recommended that invoices be submitted on (or about) the 1st day of each month. H&M requests only one invoice per month and under no circumstances will checks be issued more than once per month. No checks will be issued between the 1st of the month and the 15th of each month. In the event there are any damages done by the Contractor to the property of H&M's customers, or poor workmanship that has caused H&M to have to credit the customer's account, these damages will be paid for by the Contractor and shall be deducted from any amounts due to the Contractor.
3. **TRAVEL TIME:** The Contractor will be paid for travel time between the various jobs that have been assigned to him. Agreed rate will begin at time Contractor arrives on site and will end at completion of the last job. Special arrangements will be made if Contractor lives outside of city they are assigned, as travel time to first job will not be paid for long distances. No travel time will be paid from the last job site on the assigned route. H&M Snow Pros Inc., does not pay for "break-time" or "down time". H&M Snow Pros Inc., does not pay for time required for fueling the Contractor's vehicle. If vehicle must be fueled prior to starting the assigned route, the start time will begin when the Contractor leaves fueling point.
4. **CONTRACTOR EXPENSES:** Contractor will provide all fuel for his equipment. All maintenance will be at Contractor's expense and his equipment is to be properly maintained to avoid breakdown during an urgent snow removal period. Contractor will not be paid when his equipment is broken down or inoperable.
5. **CONTRACTOR:** Contractor is engaged as an independent contractor and will not be considered an employee of H&M. Contractor will provide his own equipment as noted above, as well as any other tools or supplies that are necessary in order to provide the services which Contractor is engaged to provide. He must provide transportation for himself and his employees. He must have a telephone where H&M can reach him. He must provide any office or administrative services, which he requires apart from H&M property and without cost to H&M.

6. **INSURANCE:** At the sole expense of the Independent Contractor, they will provide a certificate of insurance (see attached sample certificate to provide to your agent) providing the insurance requirements below:
- **Commercial General Liability** with limits of not less than \$1,000,000 per occurrence/\$2,000,000 General Aggregate. H&M Snow Pros Inc., must be listed as an Additional Insured including Completed Operations and will be listed as Primary coverage.
 - **Ohio Stop Gap Liability** with limits of at least \$1,000,000 if employees are used.
 - **Commercial Auto Liability** with limits of at least \$1,000,000 each accident. H&M Snow Pros, Inc. must be listed as an Additional Insured and will be listed as Primary coverage.
 - **Workers' Compensation Coverage** protecting Contractor and their employees.
 - **Certificate of Insurance** must provide a 30-day notice of cancellation clause in favor of H&M Snow Pros, Inc.
 - **Failure to provide proper certificate of insurance** will result in 25% of amounts due to Contractor being retained by H&M to cover additional insurance premiums that may be levied against H&M in order to adequately insure that apparent uninsured Contractor. This retainage will be paid to Contractor within 30 days of receipt of a valid certificate and will be paid in the following manner: 15% of the retaining due to be paid within 30 days of receipt.
 - **Claims Reporting-** H&M Snow Pros Inc., reserves the right to file a claim under Contractor's insurance policy when Contractor is liable for Bodily Injury and/or Property Damage as a result of an accident or their work product.
7. **SUPERVISION:** Contractor will be responsible for the work assigned to him and for the conduct of himself and his employees and will provide adequate supervision for them. He will assure that his work and the work of his employees is provided in a good and workmanlike fashion and in accordance with the standards established by H&M. Within these limits, the Contractor may perform the job as he sees fit. He agrees to coordinate with H&M and that H&M has the right to oversee the quality and timeliness of the work. However, H&M will have no obligation to provide supervision or control of Contractor's manner of performing the work or of his employees.
8. **STARTING TIME:** Time is of the essence to H&M customers. Therefore, the equipment shall be "rolling" within 30 minutes of the time that H&M gives notice to the Contractor. The Contractor shall keep aware of weather conditions and when there is threatening weather, shall be ready to "roll" on a moments notice. In the event of the possibility of snowfall the Contractor agrees to keep H&M informed of whereabouts and availability if Contractor will not be at his regularly designated phone number.
9. **MINIMUM USAGE:** H&M will not estimate the hours of usage for the above equipment nor guarantee a minimum usage, due to the uncertainty of winter weather patterns.
10. **NEW ACCOUNTS:** It is understood that H&M has a large number of accounts for which it has done work over the past years and that it is continuously engaged in advertising and sales promotions in an effort to acquire new accounts. Therefore, all accounts for which work is done are accounts of H&M. Contractor may solicit new accounts for H&M. Such new accounts will be accounts of H&M even though Contractor procured them for H&M. Contractor will receive a commission for all new accounts secured by him, which commission will be equal to 5% of H&M's gross billings to that account for the first year. The commission will be paid on May 15th, providing that H&M has been paid in full by the account.
11. **NON-COMPETE:** Because H&M has expended many years and large amounts of money developing and maintaining the account; which it has, and because the Contractor will be placed in contact with many of those accounts in performing the services under this Agreement, Contractor agrees that he will not compete with H&M as an employee, Sub-Contractor, Contractor or in any other capacity, by providing the services which are the subject of this Agreement for any of H&M's customers for a period of two [2] years after the termination, for any reason whatsoever, of his engagement with H&M as an independent contractor. In addition, Contractor will not disclose to any other person, or use on his own behalf, any customer names or other confidential information gained from H&M. The parties agree that in the event of Contractor's violation of this agreement not to compete, H&M will be entitled to both temporary and permanent injunctions and, at it's option, liquidated damages in an amount equal to the total gross amount which Contractor earns from

competing jobs during the two [2] year period after termination with H&M, plus H&M costs of enforcing this Agreement including it's and attorney fees.

12. **BILLING AND ADVERTISING:** H&M will be responsible for billing customers for the work done by Contractor hereunder and for collecting from those customers. It will continue its advertising and sales promotion activities in order to obtain new accounts and maintain existing accounts.
13. **RADIOS:** H&M may, at its option, provide a two-way radio for use in Contractor's equipment. If his route requires one, without charge and if Contractor will agree to pay the installation fees. These radios will remain the property of H&M. Contractor will be responsible for loss or damage of radios or any other leased equipment. Contractor will be required to add this piece of equipment to his automobile insurance policy and have Title Company named as "Loss Payee" in case of loss or damage of radio(s).
14. **TAXES:** H&M will not be responsible for any withholding of income taxes, Social Security, or the like from amounts paid to Contractor under this Agreement. It will not be providing Workers' Compensation insurance for Contractor. It will not provide any company benefits of any kind for Contractor. Its obligation to Contractor will be solely those set forth in this Agreement. H&M will send IRS form 1099 to Contractor at his last known address, after the end of the calendar year as provided by law.
15. **TERMINATION:** It is the intention of the parties that this Agreement, and the relationship between them, will continue until terminated by the parties. Either of the parties has the right to terminate the Agreement at anytime by giving written notice to the other. However, when H&M obtains a job or route and offers the work on that job to Contractor, then if Contractor accepts the work, he will not terminate the Agreement, except for cause, until that job or route is completed. H&M may terminate the Agreement immediately at any time for cause.
16. **CHARGING AGAINST COMPANY:** Contractor will not use the name of H&M or attempt to use H&M credit, for the purpose of buying fuel, parts, tires or anything else that would inure to Contractor's benefit. If anything is charged to H&M without authorization, Contractor can expect H&M to take whatever legal action is necessary to seek reimbursement and will be responsible for all expenses incurred by H&M. Also, this would be cause for termination of this Agreement by H&M.
17. **DAMAGES:** Contractor understands that he will be fully responsible for any damage to property of any of H&M's customers, which is done by Contractor or any of his employees. H&M may withhold funds to repair such damage from any amounts owed by H&M to the Contractor. If the amount of the damage exceeds any amount owed by H&M to the Contractor at the time the amount of damage is ascertained, and then the Contractor shall pay over to H&M the difference within [30] days thereafter. If payment is not made, H&M may pursue collection by legal means and the Contractor shall then also be responsible for H&M costs and attorney fees.
18. **MISCELLANEOUS:** This Agreement is made in the Commonwealth of OHIO and will be construed according to OHIO Law. If any part of the Agreement were found invalid, it will not invalidate the remainder of the Agreement Only writing signed by both parties may amend the Agreement.

H&M SNOW PROS, INC.
2017-18 SNOW PLOWING / ICE REMOVAL SERVICES

CONTRACTOR:

Company or Individual's Name: _____

Street Address: _____

City: _____ **State:** _____ **Zip:** _____

Signature: _____ **Date:** _____

Print Name: _____

I attest I am not currently under contract with any other company or organization to perform the above task for which I am entering into this Agreement with H&M Snow Pros, Inc. and will be held harmless for any existing agreements that the above has entered into without H&M Snow Pros' written consent.

Signature: _____

Print Name: _____

Date: _____

NOTE: Cellular phone must be in your truck and usable during each "call-out" period. We will call the phone number during the plowing period to confirm that it is with you and usable. If we cannot reach you via the phone, the \$1.00/per hour will be deducted from your bill for that billing period.

No checks will be issued until H&M Snow Pros, Inc. has received a fully-executed Contractor Agreement, properly filled out IRS Form W-9 and a Certificate of Liability.

I acknowledge receipt of a copy of this signed Independent Contractor Agreement _____.

INITIALS

1. Proof of Liability Insurance

- a. Commercial General Liability Insurance including \$1 Million per occurrence limit
- b. Commercial Auto Liability Insurance including combined single limit of \$500,000
- c. Proof of Workers' Compensation

H&M SNOW PROS MUST BE NAMED AS AN ADDITIONAL INSURED ON ALL INSURANCE POLICIES



CERTIFICATE OF LIABILITY INSURANCE

SAMPL-1

OP ID: GB

DATE (MM/DD/YYYY)

10/17/2017

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

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

PRODUCER Botson Insurance Group, Inc. 36480 Detroit Avon, OH 44011 Gregory F. Botson		CONTACT NAME: AGENTS NAME PHONE (A/C, No, Ext): AGENTS PHONE FAX (A/C, No): E-MAIL ADDRESS:	
INSURED SUBCONTRACTORS NAME <p style="font-size: 2em; text-align: center;">SAMPLE</p>		INSURER(S) AFFORDING COVERAGE INSURER A: INSURANCE COMPANY INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

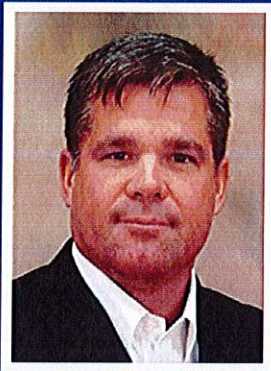
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDITIONAL SUBR. IN SR. WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC		POLICY NUMBER	10/01/2017	10/01/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000
	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		POLICY NUMBER	10/01/2017	10/01/2018	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (PER ACCIDENT) \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTIONS OCCUR CLAIMS-MADE					EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N <input type="checkbox"/> A	POLICY NUMBER EMPLOYERS LIABILITY-OHIO	10/01/2017	10/01/2018	WC STATUTORY LIMITS <input checked="" type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

SNOW PLOWING FOR HIRE - Certificate Holder is an Additional Insured with respect to General Liability including Completed Operations and Automobile Liability when required by written contract or agreement. General Liability and Automobile Coverage is also Primary and a waiver of Subrogation is provided.

CERTIFICATE HOLDER	CANCELLATION
H&M Landscaping, Inc & H&M Snow Pros, Inc. PO Box 69 Newbury, OH 44065	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Gregory F. Botson



“This new sub-contractor insurance program will save you alot of money and protect you and H&M Snow Pros better.”

– Greg Botson, CIC

(440) 537-2292 Cell
greg@botsoninsurancegroup.com

New! Sub-Contractor Insurance Program



COVERAGE AND COST HIGHLIGHTS:

- Save up to 75% on **General Liability** rates
- Save up to 20% on **Auto Fleet** rates
- Offers **Replacement Cost** on Equipment
- **Faulty Workmanship** coverage available



36480 Detroit Rd
Avon, OH 44011

General Liability Example

COVERAGE	AVERAGE ANNUAL PREMIUM	BOTSON SNOW INSURANCE PROGRAM
\$50,000 Payroll for Snow Plowing	\$1,000 (Assumes \$20/\$1,000)	\$250 (\$5/\$1,000)
\$50,000 Payroll for Landscaping	\$450 (Assumes \$8/\$1,000)	\$100 (\$2/\$1,000)
Total	\$1,450	\$350



Auto Example

COVERAGE	AVERAGE ANNUAL PREMIUM	BOTSON SNOW INSURANCE PROGRAM
2016 Pickup	\$850	\$650
Savings		SAVE 23%

botsoninsurancegroup.com • (440) 537-2292

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one 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) ▶ _____ <small>Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.)	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 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 on page 3.

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

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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?* on page 2.*

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?* on page 2 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 Publication 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 28% 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 Part II instructions on page 3 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* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
 - I—A common trust fund as defined in section 584(a)
 - J—A bank as defined in section 581
 - K—A broker
 - L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
 - M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), 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 the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ¹
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ¹
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

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

Visit irs.gov 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.

