



# Emergency Assistance for Nonpublic Schools: Round Two

January 21 - February 4, 2022



**MARYLAND STATE DEPARTMENT OF EDUCATION**

**Mohammed Choudhury**

State Superintendent of Schools  
Secretary-Treasurer, Maryland State Board of Education

**Justin Dayhoff**

Assistant Superintendent, Financial Planning, Operations, and Strategy

**Donna Gunning**

Executive Director, Fiscal Policy and Analysis

**Larry Hogan**

Governor

**MARYLAND STATE BOARD OF EDUCATION**

**Clarence C. Crawford**

President, Maryland State Board of Education

Charles R. Dashiell, Jr., Esq. (Vice President)

Shawn D. Bartley, Esq.

Gail Bates

Chuen-Chin Bianca Chang

Susan J. Getty, Ed.D.

Vermelle Greene, Ph.D.

Jean C. Halle

Dr. Joan Mele-McCarthy

Rachel L. McCusker

Lori Morrow

Brigadier General Warner I. Sumpter (Ret.)

Holly C. Wilcox, Ph.D.

Kevin Bokoum (Student Member)

## Table of Contents

What is the Emergency Assistance for Nonpublic Schools (EANS I) Program?.....	3
What is different about this EANS I administration period? .....	3
How do I apply for a grant payment?.....	3
Who is eligible? .....	4
What are the program awards?.....	5
What are some examples of program award amounts? .....	5
What documents and information do I need to complete the application? .....	6
What is my federal tax ID? .....	6
What is the grant timeline? .....	7
What happens after I submit my application?.....	8
What is the payment process?.....	9
What can I spend the funds on?.....	10
Are there any restrictions on what funds can be used for? .....	11
Why won't I own the services and assistance procured through EANS I?.....	11
Do I need to save receipts?.....	11
Questions?.....	11
What if I need help with the application?.....	12
Grant FAQs.....	12
Appendix:.....	13
Grant Application Template .....	13
W-9 Form.....	13

## What is the Emergency Assistance for Nonpublic Schools (EANS I) Program?

The [Emergency Assistance for Nonpublic Schools](#) (EANS) program provides emergency assistance or services to eligible Nonpublic Schools in the wake of the COVID-19 pandemic. The purpose of the program is to support the safe opening and operating costs of non-public schools during the pandemic.

The EANS program is authorized in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, signed into law on December 27, 2020, as part of the Governor's Emergency Education Relief (GEER II) fund. Maryland's EANS program allocation is \$35,878,533, including \$200,000 for administration. Visit the [Maryland EANS website](#) for more information and updates.

## What is different about this EANS I administration period?

Two key differences exist between this new round of funding and the MSDE's previous rounds:

### PROCESS

The MSDE's previous iterations of the EANS I program only allowed for reimbursement of some allowable uses of EANS I funds. The current round allows Nonpublic Schools to request Services and Assistance for all allowable areas of the GEER EANS I program (see the "What can I spend the funds on?" section, below).

### FUNDING AMOUNTS/FUNDING FORMULAS

The MSDE intends to distribute all remaining funds for the EANS I program to eligible schools.

## How do I apply for a grant payment?

This funding opportunity, including all attachments and updates, are found on the [Maryland EANS website](#). To apply for a grant payment, Nonpublic Schools must complete the online application [here](#). A PDF copy of the application is included at the end of this guide so that Nonpublic Schools can begin to prepare for their submission in advance.

The MSDE will also accept paper applications. Applications must be mailed via United States Postal Service (USPS) with tracking. Paper applications must be postmarked no later than Friday January 21, and received by the MSDE office no later than Friday February 4, 2022. Please be sure to allow for additional time for any mail processing delays.

## Who is eligible?

This funding opportunity is designed to provide emergency, pandemic-related assistance to Nonpublic Schools that:

Regulation / Definition	Status
<p>Meet the State definition of Elementary and Secondary Education<sup>1</sup></p> <p>AND</p> <p>Comply with the regulatory definition of Elementary School<sup>2</sup></p> <p>AND</p> <p>Did not and will not apply for and receive a loan under the Small Business Administration's Paycheck Protection Program (PPP) (15 U.S.C. 636(a) (37)) on or after December 27, 2020.</p> <p>AND</p> <p>Must comply with Title VI of the Civil Rights Act of 1954, as amended.</p>	<p>Authorized or registered to operate in Maryland</p> <p>AND</p> <p>Operating since and open prior to March 13, 2020</p> <p>AND</p> <p>Is <b>NOT</b> a standalone Preschool<sup>3</sup></p>

<sup>1</sup> [Md. Code Ann., Educ. § 1-101\(g\)](#) "Elementary and secondary education" means education and programs of education from and including preschool through the end of high school and their equivalent.

<sup>2</sup> [COMAR 13A.09.10.02 \(11\)](#) "Elementary school" means an educational program that is provided by a teacher to students in any grade or consecutive sequence of kindergarten and grades 1-8, consisting of instruction in English language arts, mathematics, science, social studies, and, if applicable, other curricular areas.

<sup>3</sup> Only Nonpublic Schools that provide elementary or secondary education are eligible for services or assistance under the EANS program. Preschool children who are enrolled in a non- public elementary school that receives EANS services or assistance may be served. However, a stand-alone Nonpublic Preschool is not eligible for services or assistance under the EANS program.

## What are the program awards?

If the total cost meets or falls below the total funding amount, the MSDE will issue application award notices that include approved and unapproved requests for each applicant. If the total program cost from eligible grant applications exceeds the total EANS I available funding amount, the MSDE will calculate the number of low-income students for each school and fulfill requests based on the applicants' priority orders.

### LOW-INCOME STUDENT CALCULATIONS

To calculate low-income student counts, the MSDE will use the social vulnerability index value for the census tract of the school's location and multiply that SVI by the school's total enrollment. For example, a school with an SVI of .3000 and a total enrollment of 200 would have  $200 * .3000 = 60$  low-income students. The MSDE will then divide total available EANS funds across all eligible applicants per low-income pupil.

The SVI ranges from 0 to 1 and corresponds to geographic location. Providers can search for [SVI values by zipcode here](#). According to the Centers for Disease Control (CDC), "Social vulnerability refers to the potential negative effects on communities caused by external stresses on human health"<sup>4</sup>. The Social Vulnerability Index (SVI) tracks data by census tract and rates vulnerability based on 15 key social and demographic indicators. "Census tracts" are subdivisions of counties and are ranked on 15 social factors, including poverty, lack of vehicle access, and crowded housing.

### PRIORITY ORDER

From the pool of available funds for each site calculated using the proportion of low-income students (see above), the MSDE will determine the services and assistance for each Nonpublic school based on the priority order the Nonpublic Schools identified for requested services and assistance in the grant application. If the higher-priority request(s) exceed total funds for an eligible applicant, the MSDE will move down the priority order until it identifies a request it can provide in full within the available award amount. The MSDE will then issue application award notices that include approved and unapproved requests for each awarded applicant and application denial and explanation notices to each denied applicant.

*At the conclusion of the EANS I program, any unawarded funds will revert to the GEER Fund.*

## What are some examples of program award amounts?

### SCENARIO 1

Total requested services and assistance from all applicants are less than the available EANS I funding -- An eligible Nonpublic School with 40 low-income students requests \$200,000 in services and assistance related to two requests, with the first request of \$150,000 identified as first priority in the grant application, and \$50,000 identified as second priority in the grant application.

*Grant award = \$200,000*

*MSDE procures and then administers services and assistance for both requested items*

<sup>4</sup> <https://www.atsdr.cdc.gov/placeandhealth/svi/index.html>

## SCENARIO 2

Total requested services and assistance exceed available EANS funding; MSDE determines low-income per-pupil rate is \$4,000--An eligible Nonpublic School with 40 low-income students requests \$200,000 in services and assistance related to two requests, with the first request of \$150,000 identified as first priority in the grant application, and \$50,000 identified as second priority in the grant application.

*Total award for site = \$4,000 \* 40 low-income students = \$160,000*

*MSDE procures a vendor for requested services and assistance*

*The vendor costs differ from estimated costs in the application for priority one and require \$140,000 rather than \$150,000*

*The MSDE then administers services and assistance for requested item one in full (\$140,000) and item two, for the quantity requested up to the remaining available award (\$20,000).*

## What documents and information do I need to complete the application?

Before beginning the online application, applicants should gather the following documentation:

- Your school's total student enrollment data
- Download the certification form (for question #6)
- Download the EANS funding worksheet (for question #9)
- An updated W-9 form (download a copy here)

## What is my federal tax ID?

**Federal Tax ID Number:** A federal tax identification number, also known as an Employer Identification Number (EIN) is used to identify a business entity. Generally, businesses need an EIN or Federal Tax ID number. If you don't know the federal Tax ID number, please check your recent tax returns, or with your school's financial officer. If you don't have an Employer Identification Number, you can apply for one at this link: <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employeridentification-number-ein-online>

## What is the grant timeline?

This funding opportunity, including all attachments and updates, are found on the [Maryland EANS website](#). A PDF copy of the application is included at the end of this guide so applicants can prepare their submission in advance.

Date	Program Milestone
January 21, 2022	The grant application period opens, and schools can submit their online application for funding
January 24 & February 1, 2022	The MSDE will hold two customer service support session to review the program, go through the application, and answer any questions
February 4, 2022	All applications are due by midnight.
February 7, 2022	The MSDE begins processing applications for completeness and eligibility. The MSDE will notify applicants of incomplete applications and/or errors in applications.
February 11, 2022	Request review completed; scopes of work determined
April 2022	Target date for Board of Public Works/Department of General Services contract approvals
April - May 2022	Administration of Services and Assistance begins
June 2022	Any remaining, unawarded funds revert to Governor's GEER Fund
September 2023	Schools may maintain use of service or assistance until this date
October 2023	The MSDE begins the process of retrieving procured service or assistance



## What happens after I submit my application?

The MSDE will begin processing applications for funding on a rolling basis. Once an application is submitted, the MSDE will review the application to confirm eligibility and examine the services or assistance being requested.

At the conclusion of the grant application window, the MSDE will examine all requests from eligible Nonpublic Schools and will determine:

1. The approval of an applicant's requests as determined by the capacity of the MSDE to administer via direct service or assistance the items included in the grant application submission;
2. The aggregate, total cost and scope of all approved requests from eligible applicants; and
3. Whether or not the total cost of approved requests meets, exceeds, or falls below the available total funding amount.

If the total cost meets or falls below the total funding amount, the MSDE will issue application award notices that include approved and unapproved requests for each applicant. If the total program cost from eligible grant applications exceeds the total EANS I available funding amount, the MSDE will calculate the number of low-income students for each school.

### LOW-INCOME STUDENT CALCULATIONS

To calculate low-income student counts, the MSDE will use the social vulnerability index value for the census tract of the school's location and multiply that SVI by the school's total enrollment. For example, a school with an SVI of .3000 and a total enrollment of 200 would have  $200 * .3000 = 60$  low-income students. The MSDE will then divide total available EANS funds across all eligible applicants per low-income pupil.

### PRIORITY ORDER

From the pool of available funds for each site calculated using the proportion of low-income students (see above), the MSDE will determine the services and assistance for each Nonpublic school based on the priority order the Nonpublic Schools identified for requested services and assistance in the grant application. If the higher-priority request(s) exceed total funds for an eligible applicant, the MSDE will move down the priority order until it identifies a request it can provide in full within the available award amount. The MSDE will then issue application award notices that include approved and unapproved requests for each awarded applicant and application denial and explanation notices to each denied applicant.

## ADMINISTERING SERVICES AND ASSISTANCE

After award amounts and services/assistance are determined, the MSDE will begin the process of procuring the service and/or assistance from state-approved vendors and contractors. The MSDE will need to seek approval of all contracts by the Board of Public Works. Program administration will continue upon the successful completion of procurement with the Board of Public Works. The MSDE or a third-party vendor will then coordinate and distribute procured services and assistance to awarded applicants.

If final contract costs for requested services and assistance exceed applicant estimates, the MSDE will fulfill requests in the priority order listed in an awarded applicant's grant application.

At the conclusion of the grant period, the MSDE will retain ownership of MSDE-controlled assets administered through the EANS I program. The MSDE will provide guidance related to asset control upon the completion of the EANS I and EANS II programs.

## What is the payment process?

MSDE is required to retain control of funds for services or assistance provided so the MSDE will contract directly with the vendors required to administer the services and assistance for accepted grant applications.

## What can I spend the funds on?

A non-public school receiving services or assistance under the EANS program shall use such services or assistance to address educational disruptions resulting from COVID-19 for:

- Supplies to sanitize, disinfect, and clean school facilities;
- Personal protective equipment (PPE);
- Improving ventilation systems, including windows or portable air purification systems to ensure healthy air in the non-public school;
- Training and professional development for staff on sanitation, the use of PPE, and minimizing the spread of infectious diseases;
- Physical barriers to facilitate social distancing;
- Other materials, supplies, or equipment to implement public health protocols, including guidelines and recommendations from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff during the qualifying emergency;
- Expanding capacity to administer coronavirus testing to effectively monitor and suppress coronavirus, to conduct surveillance and contact tracing activities, and to support other activities related to coronavirus testing for students, teachers, and staff at the non-public school;
- Educational technology (including hardware, software, connectivity, assistive technology and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning;
- Redeveloping instructional plans, including curriculum development, for remote learning, hybrid learning, or to address learning loss;
- Initiating and maintaining education and support services or assistance for remote learning, hybrid learning, or to address learning loss;
- Leasing of sites or spaces to ensure safe social distancing to implement public health protocols, including guidelines and recommendations from the CDC; or
- Reasonable transportation costs

## Are there any restrictions on what funds can be used for?

Yes, there are some restrictions for EANS funding. The following are not allowable expenses:

- Services or assistance provided under the EANS program, including materials, equipment, and any other items, will be secular, neutral, and non-ideological.
- EANS funds cannot be used to provide direct or indirect financial assistance to scholarship-granting organizations or related entities for elementary or secondary education or to provide or support vouchers, tuition tax credit programs, education savings accounts, scholarships, scholarship programs, or tuition-assistance programs for elementary or secondary education
- EANS funds may not be used to cover payroll. However, the MSDE may contract with a vendor to provide staff, who will provide services in the non-public school.

## Why won't I own the services and assistance procured through EANS I?

As per the American Rescue Plan, MSDE is required to retain control of funds for services or assistance provides so the SMDE will need to retain ownership of any assets obtained through EANS program administration. The MSDE will provide guidance related to asset control upon the completion of the EANS I and EANS II programs.

## Do I need to save receipts?

Use of the grant funds is subject to audit. Be sure to keep accurate and complete accounting records. If grant funds are not spent on Allowable Expenses, or are otherwise misused, you may be required to pay those funds back.

## Questions?

The Maryland EANS Program webpage is [www.marylandpublicschools.org/EANS](http://www.marylandpublicschools.org/EANS). The Certification document, Frequently Asked Questions, Technical Assistance, and other program-specific information can be found on the program webpage.

**EMAIL:** [mdeansprogram.msde@maryland.gov](mailto:mdeansprogram.msde@maryland.gov)

**PHONE:** 1-855-476-5011

A customer service specialist will respond to calls Monday through Saturday, 8am EST – 6pm EST. MSDE will respond to all email inquiries within 24 hours or the next business day.

## What if I need help with the application?

The MSDE will hold virtual customer service support sessions throughout the application window for Nonpublic School and their representatives that have questions about the application and process. You can [click here to register](#). The MSDE will also post recordings of each type of session on its website. Each customer service support session will review:

### DOCUMENTATION NEEDED

The MSDE will provide an overview of the grant program and will walk attendees through where to find and how to complete the various documents required to finish and submit the grant application form.

### APPLICATION FORM

The MSDE will walk attendees through each question of the grant application form.

### QUESTIONS & ANSWERS

The MSDE will use any remaining time for questions and answers so that the MSDE can provide as much tailored support for applicants as possible.

Below is a calendar of customer service support sessions. Information about how to register and join a session will be provided at a later date. Check the [website](#) for updates.

Date	Time
Monday January 24, 2022	10-11am
Tuesday February 1, 2022	2-3pm

## Grant FAQs

The MSDE will update its website with frequently-asked questions (FAQs) based on applicant feedback throughout the grant application window. Please continue to check [the website](#) for FAQ updates, accordingly.

## Appendix:

GRANT APPLICATION TEMPLATE

W-9 FORM

## EANS (Emergency Assistance for Nonpublic Schools)

Application deadline: February 4, 2022 by midnight EST

The Emergency Assistance for Nonpublic Schools (EANS) program provides emergency assistance or services to eligible nonpublic schools in the wake of the COVID-19 pandemic. The purpose of the program is to support the safe opening and operating costs of nonpublic schools during the pandemic.

The EANS program is authorized in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, signed into law on December 27, 2020, as part of the Governor's Emergency Education Relief (GEER II) fund. Maryland's EANS program allocation is \$35,878,533, including \$200,000 for administration.

The EANS is a part of the Governor's fund, and of which the Maryland State Department of Education (MSDE) must administer. The MSDE cannot pass funds to Local Education Agencies (LEAs) to administer. Additionally, EANS is not a grant program. Instead, the law requires that the MSDE directly provide services or assistance to nonpublic schools. The MSDE owns and retains control of any materials and equipment purchased as part of the EANS program.

\* 1. What type of nonpublic school are you?

- A church exempt school
- A private pay approved school
- A publicly funded approved school

## EANS (Emergency Assistance for Nonpublic Schools)

### Church exempt schools

\* 2. Choose your school name from the list of church exempt schools:

\* 3. Provide the following information about your nonpublic school:

School street address:

School city, state, zip code:

School email address:

School phone number:

Federal Tax ID:

## EANS (Emergency Assistance for Nonpublic Schools)

### Private pay approved schools

4. Choose your school from the list of private pay approved schools:

\* 5. Provide the following information about your nonpublic school:

School street address:

School city, state, zip code:

School email address:

School phone number:

Federal Tax ID:

## EANS (Emergency Assistance for Nonpublic Schools)

### Publicly funded approved schools

\* 6. Choose your school name from the list of publicly funded approved nonpublic schools

\* 7. Provide the following information about your nonpublic school:

School street address:

School city, state, zip code:

School email address:

School phone number:

Federal Tax ID:

## EANS (Emergency Assistance for Nonpublic Schools)

### Eligibility

**Before beginning the application, let's first determine if you are eligible to receive funds. Please respond to the following questions.**

\* 8. Is your school a nonpublic school, as defined in [Maryland Education Article § 2-206](#)?

- Yes.
- No.

\* 9. Is your nonpublic school registered or approved to operate in accordance with Maryland state law?

- Yes.
- No.

\* 10. Has your nonpublic school existed and operated since prior to March 13, 2020, the date the President declared a national emergency??

- Yes.
- No.



\* 11. Did your nonpublic school apply for and receive a loan guaranteed under the Paycheck Protection Program (PPP) after December 27, 2020?

NOTES: If a nonpublic school applies for a PPP loan on or after December 27, 2020, but does not receive funds under the PPP, the school may apply for EANS funding.

If a nonpublic school applied for or received a PPP loan prior to December 27, 2020, it remains eligible for the EANS program.

Similarly, if a nonpublic school applies for but does not receive services or assistance through EANS, nothing in the Education Stabilization Fund would preclude that nonpublic school from applying for and receiving a PPP loan on or after December 27, 2020.

Yes.

No.

## EANS (Emergency Assistance for Nonpublic Schools)

### Application - Student Enrollment

\* 12. What was your school's total student enrollment during the 2019-2020 school year?

\* 13. What was your nonpublic school's number or estimated number of students from low-income families in the 2019-2020 school year?

Acceptable data sources:

- free or reduced-price lunch data
- scholarship data
- financial assistance data

\* 14. Upload the data source that was used to determine low-income qualification.

Acceptable data sources:

- free or reduced-price lunch data
- scholarship data
- financial assistance data

Choose File

Choose File

No file chosen

\* 15. Given your responses to question #6 and #7, what percentage of students come from low-income families?

## EANS (Emergency Assistance for Nonpublic Schools)

### Funding

**EANS program funding may be used for services or assistance to address education disruptions resulting from the COVID-19 pandemic.**

16. Check off the areas that your nonpublic school is requesting funding for:

- A. Supplies to sanitize, disinfect, and clean school facilities
- B. Personal protective equipment (PPE)
- C. Improving ventilation systems, including windows or portable air purification systems to ensure healthy air in the non-public school
- D. Training and professional development for staff on sanitation, the use of PPE, and minimizing the spread of infectious diseases
- E. Physical barriers to facilitate social distancing
- F. Other materials, supplies or equipment to implement public health protocols, including guidelines and recommendations from the Center for Disease Control (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff during the COVID-19 pandemic
- G. Expanding capacity to administer coronavirus testing to effectively monitor and suppress coronavirus, to conduct surveillance and contact tracing activities, and to support other activities related to coronavirus testing for students, teachers, and staff at the non-public school
- H. Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning
- I. Redeveloping instructional plans, including curriculum development, for remote learning learning, hybrid learning, or to address learning loss
- J. Leasing of sites or spaces to ensure safe social distancing to implement public health protocols, including guidelines and recommendations from the CDC
- K. Reasonable transportation costs
- L. Initiating and maintaining education and support services or assistance for remote learning, hybrid learning, or to address learning loss

17. Based on your response to question #10, provide a description of the emergency service and the estimated cost.

Download this spreadsheet, complete the table with your funding request, then upload the saved spreadsheet. Name it EANS-FUNDING-SCHOOLNAME.

Note: Do not edit spreadsheet columns or fields. The MSDE collects submissions from all nonpublic schools and bases EANS funding on those submissions. Editing columns or field could jeopardize the timeliness and amount of funding.

Choose File

Choose File

No file chosen

18. Designate a point of contact at the nonpublic school to coordinate with the MSDE on the procurement of services and assistance to the school.

Name:

Title:

School name:

Phone number:

Email address:

## EANS (Emergency Assistance for Nonpublic Schools)

### Assurances

\* 19. In order to be eligible to receive funding through EANS, a nonpublic school must agree to the following terms and conditions:

- Control of funds for services and assistance provided to a nonpublic school under the EANS program and title to materials, equipment and property purchased with such funds, must be in a public agency, and a public agency must administer such funds, materials, equipment, and property. Therefore, the MSDE will assume ownership and title to all materials, equipment and property purchased using EANS funds, including reimbursements.
- All services or assistance provided under the program must be secular, neutral, and non-ideological.
- Recipient shall retain all records of its financial transactions and accounts relating to this payment for a period of five years, or longer if required by federal regulation. Such records shall be made available for inspection and audit by authorized representatives of MSDE.
- Recipient shall repay any funds that have been determined through the federal or State audit process to have been misspent, misapplied, or otherwise not properly accounted for, and further agrees to pay any collection fees that may subsequently be imposed by the federal and/or State government.
- EANS funds will not be used to provide direct or indirect financial assistance to scholarship-granting organizations or related entities for elementary or secondary education or to provide or support vouchers, tuition tax credit programs, education savings accounts, scholarships, scholarship programs, or tuition-assistance programs.

\* 20. Applicants must upload a signed certification page as part of the application.

Download the form here.

Choose File

Choose File

No file chosen

## EANS (Emergency Assistance for Nonpublic Schools)

### Ineligible

It looks like your school is not eligible for a payment under the EANS program. If you have any questions, check the [Maryland EANS website](#) for more information.

## EANS (Emergency Assistance for Nonpublic Schools)

### Submit My Application

This is the end of the application for EANS funding. Click the "submit my application" below to submit your application for funding.



OMB Number: 1810-0751

Expiration Date: July 31, 2021

**EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (EANS) PROGRAM**

Online Application Certification Page

I certify to the best of my knowledge and belief, that all of the information in this application is true and correct. I further understand that knowingly making a false statement or misrepresentation on this application may subject me to criminal or civil penalties under applicable State and Federal laws.

\_\_\_\_\_  
Authorized Representative of the School (printed name)

\_\_\_\_\_  
Authorized Representative of the School (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Email address

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>Print or type.</b> See Specific Instructions on page 3.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<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	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____	<i>(Applies to accounts maintained outside the U.S.)</i>
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
<b>6</b> City, state, and ZIP code		
<b>7</b> List account number(s) here (optional)		

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

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

## Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

## General Instructions

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

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

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.



**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

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

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

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.**

You must sign the certification. You may cross out item 2 of the certification.

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

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

**What Name and Number To Give the Requester**

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.