

NOTICE TO VACATE

OWNER/MANAGER NAME(S):

This is my thirty (30) or () day notice that I, _____ will
Tenant's Name

vacate the premises at:

Address

It is my intention to vacate the premises in good condition on _____.
Date

The keys will be returned to you on _____.
Date

OWNER/MANAGER(S) PLEASE INITIAL

_____ Preliminary walk through has been conducted and there does not appear to be any
damages beyond normal wear and tear

_____ No past rent is owed

Owner/Manager Comments _____

Owner/Manager Signature

Tenant Signature

Date Notice Received

Date Notice Given



Please return the WHITE COPY to your Housing Manager at the Housing Authority.
The Landlord may keep the YELLOW COPY. The Tenant keeps the PINK COPY.

INSPECTION CHECKLIST

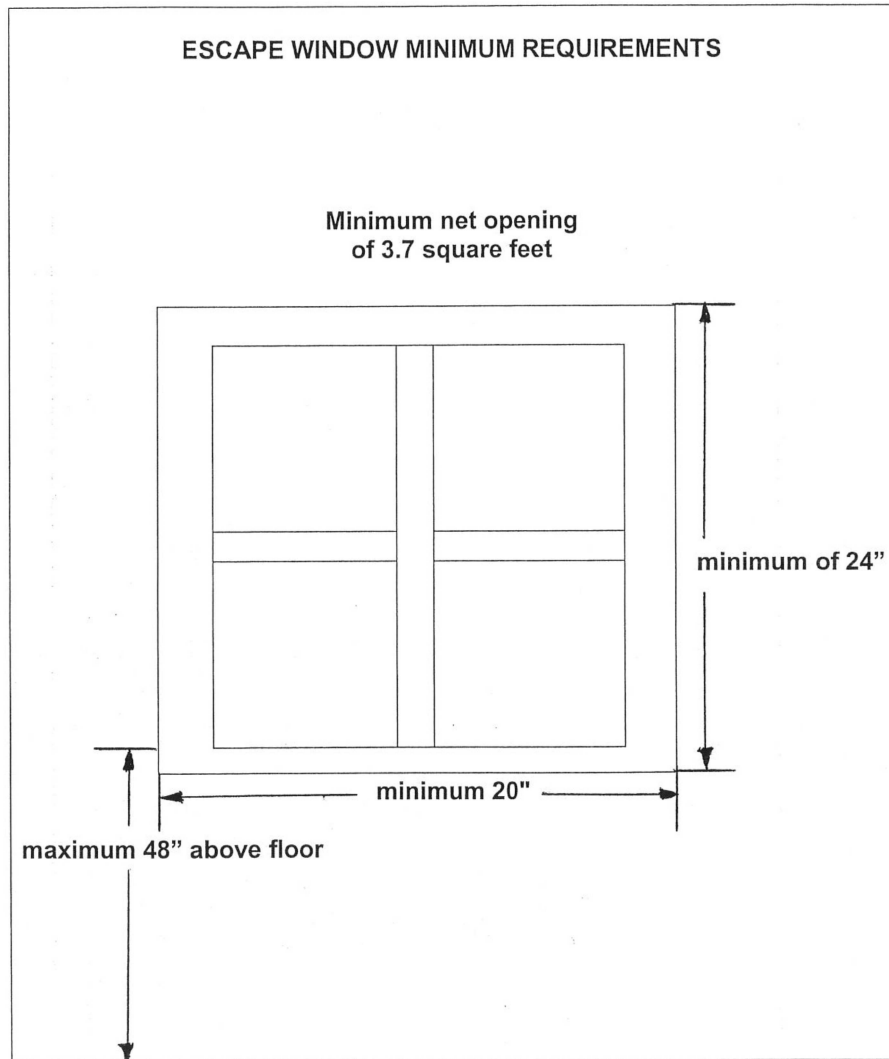
The Housing Authority will inspect the following eight (8) areas for HQS compliance:

- Living Room
- Kitchen
- Other Rooms Used for Living
- Secondary Rooms
- Building Exterior
- Heating and Plumbing
- General Health and Safety
- Garage and Outbuildings

The inspector will verify the following conditions are met:

- There must be properly operating carbon monoxide detectors on every level.
- All major utilities (electricity, gas and water) must be turned on.
- The cooking stove and oven must be in working condition with burner control knobs.
- The refrigerator must be in working condition.
- The heating unit must be properly installed, in good working order and vented.
- You must have hot and cold running water in the kitchen and bathroom(s).
- There must be a shower or bathtub that is in working condition.
- There must be a flush toilet that works and does not leak.
- The bathrooms(s) must have a window or a working ventilation fan.
- There must be no plumbing leaks or plugged drains.
- All accessible outside doors and windows must have working locks.
- No double-keyed, deadbolt locks will be allowed.
- The roof must not leak.
- All electrical outlets must have cover plates in good condition with no cracks.
- There must be no missing, broken or badly cracked windows / window panes.
- The hot water tank must have a pressure relief valve and downward discharge pipe.
- There can be no tears, holes or loose seams in carpeting and linoleum.
- Stairs and railing, inside and out, must be secure.
- There can be no mice, rats, insect, or other infestation.
- There must be a properly operating smoke detector on every level of the unit.
- No cracking, chipping, scaling or loose paint anywhere, inside or outside the unit.
- No excess debris in or around the unit, such as accumulation of boxes, paper, trash, wood, tires, machine or auto parts, batteries, paint cans or old appliances. Derelict vehicles must be removed from the premises.

**Colorado Springs Housing Authority
WINDOW REQUIREMENTS**



Every sleeping room below the fourth story shall have at least one operable window or exterior door approved for emergency escape or rescue

Utility Allowance Schedule

U.S. Department of Housing and
Urban Development
Office of Public and Indian Housing

OMB Approval
No. 2577-0169
exp. 7/31/2022

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

Date (mm/dd/yyyy): Effective January 1, 2020

Locality: Colorado Springs Housing Authority, CO		Unit Type: Multi-Family (High-Rise/ Apartment/Row-House/Townhouse)					
Utility or Service:	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Monthly Dollar Allowances							
Heating							
a. Natural Gas	\$13.00	\$15.00	\$17.00	\$20.00	\$22.00	\$25.00	\$27.00
b. Bottle Gas/Propane	\$96.00	\$111.00	\$129.00	\$147.00	\$167.00	\$185.00	\$203.00
c. Electric	\$21.00	\$24.00	\$33.00	\$42.00	\$51.00	\$60.00	\$65.00
d. Electric Heat Pump	\$18.00	\$22.00	\$26.00	\$29.00	\$32.00	\$35.00	\$38.00
e. Oil / Other							
Cooking							
a. Natural Gas	\$1.00	\$1.00	\$2.00	\$3.00	\$3.00	\$4.00	\$4.00
b. Bottle Gas/Propane	\$9.00	\$9.00	\$15.00	\$21.00	\$27.00	\$30.00	\$33.00
c. Electric	\$4.00	\$5.00	\$7.00	\$9.00	\$12.00	\$14.00	\$15.00
Other Electric & Cooling							
Other Electric (Lights & Appliances)	\$16.00	\$19.00	\$26.00	\$33.00	\$41.00	\$48.00	\$52.00
Air Conditioning	\$2.00	\$2.00	\$3.00	\$4.00	\$5.00	\$6.00	\$6.00
Water Heating							
a. Natural Gas	\$3.00	\$3.00	\$5.00	\$7.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$24.00	\$27.00	\$39.00	\$51.00	\$63.00	\$75.00	\$81.00
c. Electric	\$11.00	\$13.00	\$17.00	\$21.00	\$25.00	\$28.00	\$31.00
d. Oil / Other							
Water, Sewer, Trash Collection							
Water	\$42.00	\$43.00	\$52.00	\$60.00	\$71.00	\$84.00	\$92.00
Sewer	\$28.00	\$28.00	\$33.00	\$38.00	\$44.00	\$49.00	\$52.00
Trash Collection	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Tenant-supplied Appliances							
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Other--specify: Monthly Charges							
Electric Charge \$15.82	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Natural Gas Charge \$12.18	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Actual Family Allowances		Utility or Service		per month cost			
To be used by the family to compute allowance. <i>Complete below for the actual unit rented.</i>		Heating		\$			
		Cooking		\$			
Name of Family		Other Electric		\$			
		Air Conditioning		\$			
		Water Heating		\$			
		Water		\$			
Address of Unit		Sewer		\$			
		Trash Collection		\$			
		Range / Microwave		\$			
		Refrigerator		\$			
		Other		\$			
Number of Bedrooms		Other		\$			
		Total		\$			



Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

U.S. Department of Housing and
Urban Development
Office of Public and Indian Housing

OMB Approval
No. 2577-0169
exp. 7/31/2022

Date (mm/dd/yyyy):		Effective January 1, 2020					
Locality: Colorado Springs Housing Authority, CO		Unit Type: Single-Family (Semi-Detached/ Duplex/Detached House/ Mobile Home)					
Utility or Service:	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Monthly Dollar Allowances							
Heating							
a. Natural Gas	\$18.00	\$21.00	\$24.00	\$28.00	\$32.00	\$35.00	\$38.00
b. Bottle Gas/Propane	\$135.00	\$155.00	\$182.00	\$212.00	\$239.00	\$263.00	\$284.00
c. Electric	\$50.00	\$58.00	\$68.00	\$79.00	\$89.00	\$99.00	\$107.00
d. Electric Heat Pump	\$26.00	\$31.00	\$37.00	\$41.00	\$46.00	\$50.00	\$54.00
e. Oil / Other							
Cooking							
a. Natural Gas	\$1.00	\$1.00	\$2.00	\$3.00	\$3.00	\$4.00	\$4.00
b. Bottle Gas/Propane	\$9.00	\$9.00	\$15.00	\$21.00	\$27.00	\$30.00	\$33.00
c. Electric	\$4.00	\$5.00	\$7.00	\$9.00	\$12.00	\$14.00	\$15.00
Other Electric & Cooling							
Other Electric (Lights & Appliances)	\$23.00	\$28.00	\$38.00	\$49.00	\$60.00	\$71.00	\$76.00
Air Conditioning	\$1.00	\$2.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
Water Heating							
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$10.00	\$13.00	\$14.00
b. Bottle Gas/Propane	\$30.00	\$33.00	\$48.00	\$66.00	\$78.00	\$96.00	\$102.00
c. Electric	\$14.00	\$17.00	\$21.00	\$26.00	\$31.00	\$35.00	\$38.00
d. Oil / Other							
Water, Sewer, Trash Collection							
Water	\$42.00	\$43.00	\$52.00	\$60.00	\$71.00	\$84.00	\$92.00
Sewer	\$28.00	\$28.00	\$33.00	\$38.00	\$44.00	\$49.00	\$52.00
Trash Collection	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Tenant-supplied Appliances							
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Other--specify: Monthly Charges							
Electric Charge \$15.82	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Natural Gas Charge \$12.18	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Actual Family Allowances		Utility or Service		per month cost			
To be used by the family to compute allowance. Complete below for the actual unit rented.		Heating		\$			
		Cooking		\$			
Name of Family		Other Electric		\$			
		Air Conditioning		\$			
		Water Heating		\$			
		Water		\$			
Address of Unit		Sewer		\$			
		Trash Collection		\$			
		Range / Microwave		\$			
		Refrigerator		\$			
		Other		\$			
Number of Bedrooms		Other		\$			
		Total		\$			



Request for Tenancy Approval

Housing Choice Voucher Program

U.S Department of Housing and Urban Development

Office of Public and Indian Housing

OMB Approval No. 2577-0169

exp. 7/31/2022

The public reporting burden for this information collection is estimated to be 30 minutes, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The Department of Housing and Urban Development (HUD) is authorized to collect the information on this form by Section 8 of the U.S. Housing Act (42 U.S.C. 1437f). Form is only valid if it includes an OMB Control Number. HUD is committed to protecting the privacy of individuals' information stored electronically or in paper form, in accordance with federal privacy laws, guidance, and best practices. HUD expects its third-party business partners, including Public Housing Authorities, who collect, use maintain, or disseminate HUD information to protect the privacy of that information in Accordance with applicable law.

When the participant selects a unit, the owner of the unit completes this form to provide the PHA with information about the unit. The information is used to determine if the unit is eligible for rental assistance. HUD will not disclose this information except when required by law for civil, criminal, or regulatory investigations and prosecutions.

1. Name of Public Housing Agency (PHA)			2. Address of Unit (street address, unit #, city, state, zip code)		
3. Requested Lease Start Date	4. Number of Bedrooms	5. Year Constructed	6. Proposed Rent	7. Security Deposit Amt	8. Date Unit Available for Inspection
9. Structure Type			10. If this unit is subsidized, indicate type of subsidy:		
<input type="checkbox"/> Single Family Detached (one family under one roof) <input type="checkbox"/> Semi-Detached (duplex, attached on one side) <input type="checkbox"/> Rowhouse/Townhouse (attached on two sides) <input type="checkbox"/> Low-rise apartment building (4 stories or fewer) <input type="checkbox"/> High-rise apartment building (5+ stories) <input type="checkbox"/> Manufactured Home (mobile home)			<input type="checkbox"/> Section 202 <input type="checkbox"/> Section 221(d)(3)(BMIR) <input type="checkbox"/> Tax Credit <input type="checkbox"/> HOME <input type="checkbox"/> Section 236 (insured or uninsured) <input type="checkbox"/> Section 515 Rural Development <input type="checkbox"/> Other (Describe Other Subsidy, including any state or local subsidy) _____		

11. Utilities and Appliances

The owner shall provide or pay for the utilities/appliances indicated below by an "O". The tenant shall provide or pay for the utilities/appliances indicated below by a "T". Unless otherwise specified below, the owner shall pay for all utilities and provide the refrigerator and range/microwave.

Item	Specify fuel type	Paid by	
Heating	<input type="checkbox"/> Natural gas <input type="checkbox"/> Bottled gas <input type="checkbox"/> Electric <input type="checkbox"/> Heat Pump <input type="checkbox"/> Oil <input type="checkbox"/> Other		
Cooking	<input type="checkbox"/> Natural gas <input type="checkbox"/> Bottled gas <input type="checkbox"/> Electric <input type="checkbox"/> Other		
Water Heating	<input type="checkbox"/> Natural gas <input type="checkbox"/> Bottled gas <input type="checkbox"/> Electric <input type="checkbox"/> Oil <input type="checkbox"/> Other		
Other Electric			
Water			
Sewer			
Trash Collection			
Air Conditioning			
Other (specify)			
Refrigerator			Provided by
Range/Microwave			

12. Owner's Certifications

- a. The program regulation requires the PHA to certify that the rent charged to the housing choice voucher tenant is not more than the rent charged for other unassisted comparable units. Owners of projects with more than 4 units must complete the following section for most recently leased comparable unassisted units within the premises.

Address and unit number	Date Rented	Rental Amount
1.		
2.		
3.		

- b. The owner (including a principal or other interested party) is not the parent, child, grandparent, grandchild, sister or brother of any member of the family, unless the PHA has determined (and has notified the owner and the family of such determination) that approving leasing of the unit, notwithstanding such relationship, would provide reasonable accommodation for a family member who is a person with disabilities.

- c. Check one of the following:

- Lead-based paint disclosure requirements do not apply because this property was built on or after January 1, 1978.
- The unit, common areas servicing the unit, and exterior painted surfaces associated with such unit or common areas have been found to be lead-based paint free by a lead-based paint inspector certified under the Federal certification program or under a federally accredited State certification program.
- A completed statement is attached containing disclosure of known information on lead-based paint and/or lead-based paint hazards in the unit, common areas or exterior painted surfaces, including a statement that the owner has provided the lead hazard information pamphlet to the family.

13. The PHA has not screened the family's behavior or suitability for tenancy. Such screening is the owner's responsibility.

14. The owner's lease must include word-for-word all provisions of the HUD tenancy addendum.

15. The PHA will arrange for inspection of the unit and will notify the owner and family if the unit is not approved.

Print or Type Name of Owner/Owner Representative		Print or Type Name of Household Head	
Owner/Owner Representative Signature		Head of Household Signature	
Business Address		Present Address	
Telephone Number	Date (mm/dd/yyyy)	Telephone Number	Date (mm/dd/yyyy)



COLORADO
SPRINGS
HOUSING
AUTHORITY

Rent Certification

Housing and Urban Development regulations require the Housing Authority to determine if the rent to owner is a reasonable rent. Please complete the following form so the Housing Authority can make the appropriate determination.

Address: _____ **Square Footage** _____

Number of Bedrooms _____ **Number of Baths:** _____ **Year Built:** _____

Unit Type (circle one)

House Mobile Home Duplex 4plex Townhouse Condo Apartment

Indoor

Cable Included _____
Ceiling Fans _____
Washer _____
Dryer _____
W/D Hookups _____
Onsite Laundry _____

Kitchen

Dishwasher _____
Garbage Disposal _____
Microwave _____
Refrigerator _____
Stove _____

Outdoor

Balcony _____
Pool _____

Parking

-1 car garage _____
-2 car garage _____
-1 car covered _____
-2 car covered _____

Other

Gated Community _____

Maintenance

Lawn _____
Pest Control _____
Trash _____

Signature of Owner/Owner Representative

Date





Tenant Name: _____

Unit Address: _____

LANDLORD RESPONSIBILITIES

1. Submit a copy of the proposed lease with the Request for Tenancy Approval.
2. Rent for assisted unit under Housing Authority (PHA) programs must be comparable to that of units not being assisted. Therefore, I agree to provide rent rolls for the above mentioned unit if it is requested. I also understand that charging a tenant additional rent in a side agreement that is not disclosed to the PHA is not allowed.
3. It is the landlord's responsibility to screen prospective tenants and collect any security deposit. The PHA does not screen participants for rental history.
4. Inform prospective tenants of the utilities that they are required to pay under lease provisions.
5. Collect rent and utility payments on time or take appropriate action with regard to tenant. It is the tenant and landlord's responsibility to notify the PHA IN WRITING in the event the tenant falls behind in their rent or if utilities are disconnected.
6. Notify the PHA IN WRITING of any eviction notices, or if the tenant(s) moves out of or abandons the address listed above. HAP payments made on a unit that has been vacated/abandoned by the participant will be recovered by the PHA in accordance with HUD regulations.
7. Inform PHA if tenant wishes to add a household member to their lease, or if there are any occupants not listed on the lease residing in the unit.
8. Inform tenant of any possible changes such as rent increase, utilities or other additions to the lease agreement at least sixty (60) days prior to the expiration of the lease.
9. No Housing payments will be made unless new lease, contracts, and inspections are executed and provided to the PHA prior to the expiration of the current lease and contract.
10. Comply with State law with regard to evictions, disposition of security deposits and other legal matters.
11. Comply with all current Violence against Women Reauthorization Act (VAWA)
- 12. Certify the owner (including a principal or other interested party) is not the parent, child, grandparent, grandchild, sister or brother or ANY MEMBER OF THE FAMILY, unless the Housing Authority has determined (and has notified the owner and the family in writing of such determination) that approving rental of the unit, notwithstanding such relationship, would provide reasonable accommodation for a family member who is a person with disabilities.**
13. Read and be familiar with the conditions of the HAP contract.
- 14. The lease is between you and the tenant. It is your responsibility to handle tenant disputes, complaints and grievances. The PHA cannot enforce the terms of your lease. The Housing Authority's subsidizing of the tenant's rent depends in part on you carrying out the above responsibilities.**

I understand and will comply with the above listed responsibilities.

Landlord's Signature _____ Date: _____



Disclosure of Information on Lead-Based Paint and/or Lead-Based Paint Hazards

Lead Warning Statement

Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips, and dust can pose health hazards if not managed properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, lessors must disclose the presence of known lead-based paint and/or lead-based paint hazards in the dwelling. Lessees must also receive a federally approved pamphlet on lead poisoning prevention.

Lessor's Disclosure

(a) Presence of lead-based paint and/or lead-based paint hazards (check (i) or (ii) below):

(i) _____ Known lead-based paint and/or lead-based paint hazards are present in the housing (explain).

(ii) _____ Lessor has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the lessor (check (i) or (ii) below):

(i) _____ Lessor has provided the lessee with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing (list documents below).

(ii) _____ Lessor has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

Lessee's Acknowledgment (initial)

(c) _____ Lessee has received copies of all information listed above.

(d) _____ Lessee has received the pamphlet *Protect Your Family from Lead in Your Home*.

Agent's Acknowledgment (initial)

(e) _____ Agent has informed the lessor of the lessor's obligations under 42 U.S.C. 4852(d) and is aware of his/her responsibility to ensure compliance.

Certification of Accuracy

The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

_____	_____	_____	_____
Lessor	Date	Lessor	Date
_____	_____	_____	_____
Lessee	Date	Lessee	Date
_____	_____	_____	_____
Agent	Date	Agent	Date

DIRECT DEPOSIT SIGN-UP/CHANGE FORM
FOR HOUSING ASSISTANCE PAYMENTS

Dear Landlord:

Thank you for participating in the direct deposit program. Direct deposits for the 1st check run are made within the first three business days of the month and an interim payment will be made on approximately the 15th of each month. THE PAYMENT SHOULD BE POSTED TO YOUR BANK ACCOUNT THE NEXT BUSINESS DAY FOLLOWING THE DIRECT DEPOSIT PROCESSING. To find out when your deposit will be available, check with your bank to see when they process their ACH transactions.

Your direct deposit advice will only be available online unless you notify us that you must receive a paper copy. To receive a paper advice in the mail please email accounting@csha.us. To view your statement online, go to www.AssistanceCheck.com, and click on "Create Owner Account". You will need your Tax ID number and PIN to register. Please email accounting@csha.us for your PIN. This also allows you to view and print an 18-month history and current year-to-date totals of payments made to you.

A. To sign-up for direct deposit:

1. Fill out the form below. (The form must be signed by the owner or authorized agent only.)
2. Direct deposits can be made to **checking** or **savings** accounts.

CHECKING ACCOUNT: Attach a voided check or a photocopy of a voided check. **Do not send** a deposit slip because they do not contain the correct banking information.

SAVINGS ACCOUNT: Attach a deposit slip.

3. Detach the form and mail it to:

Colorado Springs Housing Authority
Post Office Box 1575, Mail Code 1490
Colorado Springs, Colorado 80901-1575

4. You may also fax information to 719-632-7807(attn: Accounting) or scan to accounting@csha.us

B. To change information or bank account:

1. Follow instructions above.
2. Send a copy of a voided check from the new account specifying that it is a direct deposit **change**.

_____ Direct Deposit **Sign-up** or _____ Direct Deposit **Change** (Please 'X' beside appropriate one.)

Landlord Name _____ Phone _____
(The Name on Bank Account **MUST** match the name and Taxpayer Identification Number provided on the IRS Form W-9)

ATTACH VOIDED CHECK OR PHOTOCOPY OF VOIDED CHECK HERE

(SAVINGS ACCOUNT ONLY: ATTACH DEPOSIT SLIP)

Checking _____ Savings _____

Authorized Signature _____

Email address: _____ Date _____

Name of tenant (Only need to list one tenant) _____

Request for Taxpayer Identification Number and Certification

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

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

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

Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

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 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. 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. 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or 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 ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional 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 ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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

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*, 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. 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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.