



We would like to welcome you to the Legalese Attorney Service, LLC team and look forward to working with you.

As you know our industry is getting more and more difficult to compete in and we are at the forefront of compliancy in order to meet or exceed our client's expectations. For you signing on as an Independent Contractor with us, means more opportunities going forward.

In order for us to set you up in our system we will need copies of the following information from you and require that you keep this information current. Please always send us updated documents as necessary to keep your files current.

- Server Registration Identification Card
- Bond
- Copy of valid California Drivers License
- Current Vehicle Insurance
- Completed W-9
- Contact Information Sheet
- Signed Independent Contractor Agreement
- Signed Document Management Policy
- Signed Background Screening Consent Form
- General Information Questionnaire to Cover the basics of Process Serving

Upon Receipt of your information, we will process your documents and upon final review we will be in touch with you via email or phone to setup up your web access login and smartphone applications. If at any time you have an issue you can contact our office or email us at [serve@legaleseattorneyservice.com](mailto:serve@legaleseattorneyservice.com).

Sincerely;

Stephanie Barber  
Office Manager



## *RPS Contact Information Sheet*

NAME: \_\_\_\_\_

Company Name or DBA: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

PHONE: \_\_\_\_\_ ALT PHONE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

EMERGENCY CONTACT INFO: \_\_\_\_\_

PROCESS SERVER REG#: \_\_\_\_\_ COUNTY: \_\_\_\_\_

SMART PHONE TYPE: \_\_\_\_\_

If you have a preference:

WEBSITE LOGIN/Smart Phone ID: \_\_\_\_\_

All addresses for the last TEN (10) years: (attach additional pages if necessary)

1.	_____	_____	_____	_____	_____	_____	_____	_____	_____
	Street	City	County	State	Zip	Years From	–	To	
2.	_____	_____	_____	_____	_____	_____	_____	_____	_____
	Street	City	County	State	Zip	Years From	–	To	
3.	_____	_____	_____	_____	_____	_____	_____	_____	_____
	Street	City	County	State	Zip	Years From	–	To	
4.	_____	_____	_____	_____	_____	_____	_____	_____	_____
	Street	City	County	State	Zip	Years From	–	To	
5.	_____	_____	_____	_____	_____	_____	_____	_____	_____
	Street	City	County	State	Zip	Years From	–	To	
6.	_____	_____	_____	_____	_____	_____	_____	_____	_____
	Street	City	County	State	Zip	Years From	–	To	
7.	_____	_____	_____	_____	_____	_____	_____	_____	_____
	Street	City	County	State	Zip	Years From	–	To	

I, \_\_\_\_\_ (**Applicant Name – Printed**) hereby authorize *Legalese Attorney Service* and/or their agent to conduct an appropriate background investigation of my former employment, education, credit files, and criminal records for determination of my eligibility for employment. I authorize all persons who may have information relevant to this investigation to disclose it to *Legalese Attorney Service* and/or their agent. I release and agree to hold harmless all persons providing such information and *Legalese Attorney Service*, its officers, directors, employees and agents from liability on account of such disclosure. I hereby further authorize that a photocopy of this authorization may be considered as valid as the original.

These investigations might include, but are not limited to, searches of educational institutions attended; state driving records; financial or credit institutions, including records of loans; records of commercial or retail credit agencies; other financial statements; records of previous employment, including work history, efficiency ratings, complaints and grievances filed by or against me; records and recollections of attorney-at-law or of other counsel, whether representing me or any other person (in either a civil or criminal case in which I have been involved); records from the U.S. Veterans' Administration; criminal history information or files in local, state or federal agencies; and motor vehicle records, and following an employment offer, workers' compensation reports from either the Department of Labor, National Personnel Records or the Industrial Commission or similar agencies under the provisions of the Fair Credit Reporting Act 14, USC section 1681 et seq. I also authorize the National Personnel Records Center, or other custodian of my military service record, to release to Choice Screening, the following information and/or copies of documents from my military service record: 00214, service record, and any disciplinary records.

I understand that these searches may be used to determine work assignment, or employment eligibility. Therefore, I authorize and consent for full release of records (either orally or in writing) to the authorized representatives of the company. In addition, I release and discharge the company and its agent and associates to the full extent permitted by law from any claims, damages, losses, liabilities, costs expenses or any other charge or complaint filed with any agency arising from retrieving and reporting this information. I understand that according to the Federal Fair Credit Reporting Act, I am entitled to know whether employment was denied based upon the information obtained and to receive, upon written request, a disclosure of the background report. I also understand that I may request a copy of the report from Legalese Attorney Service at telephone number (916) 453-2860. After reading this document, I fully understand its contents and authorize the background verification.

I understand that California law required Company to give me a copy of any report requested within seven (7) days of the date the information was obtained and that failure to do so will expose Company to liability (Section 1786.29).

I hereby certify that all information provided in this authorization is true, correct and complete.

**Applicant Signature** \_\_\_\_\_ **Date** \_\_\_\_\_ **D.O.B.** \_\_\_\_\_ **SSN** \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement is made this \_\_\_\_ day of \_\_\_\_\_ 2015, by and between **Legalese Attorney Service, LLC** (“LAS” or “Client”), a limited liability company having its principal place of business at **930 Alhambra Blvd Suite 270, Sacramento CA 95816**, and \_\_\_\_\_ (“Contractor”), an independent contractor, having its/his/her principal place of business at \_\_\_\_\_

### RECITALS

- A. LAS desires to obtain the services of Contractor to provide legal process serving for Client; and
- B. Contractor claims to have expertise and experience to provide such services for Client.

### **ARTICLE 1. TERM OF CONTRACT**

Section 1.01. **Term.** This Agreement shall be effective as of \_\_\_\_\_, 2014, and will continue until terminated as set forth below.

### **ARTICLE 2. SERVICES TO BE PERFORMED BY CONTRACTOR**

Section 2.01. **Specific Services.** Contractor agrees to provide the services as more fully set forth in Exhibit ”A”, attached hereto and incorporated as if fully set forth herein (“Contractor Services”). If for any reason Contractor is unable to deliver services on time, it is Contractor’s responsibility to notify LAS immediately. Failure to deliver services on time and/or notify LAS of delays may result in re-evaluation of this Agreement including possible termination of this Agreement.

Section 2.02. **Independent Contractor.** At all times during the term of this Agreement, Contractor shall perform the duties and responsibilities identified in this Agreement as an independent contractor and not as an employee of LAS. Contractor shall not be considered as having an employee or “employed” status, nor shall he/she be entitled to participate in any plans, arrangements, or distributions by LAS pertaining to or in connection with any insurance, pension, stock, bonus, profit-sharing, or similar benefits for LAS’s regular employees.

Section 2.03. **Method of Performing Services.** Contractor is solely responsible for determining the method, details, and means of performing the above described services.

Section 2.04. **Employment of Assistants.** Contractor may, at Contractor’s own expense, employ such assistants, including without limitation Contractor’s employees, if any, as Contractor deems necessary to perform the services required of Contractor by this Agreement. LAS shall not control, direct, or supervise Contractor’s assistants or employees in the performance of those services. Contractor agrees that, should it/he/she employ any assistants in connection with the services rendered to Client pursuant to this Agreement, it/he/she will fully comply with all applicable federal, state, and local wage and hour laws related to the payment of wages, including, but not limited to, payment of

minimum wages, payment of overtime wages, and provision of meal and rest breaks.

Section 2.05. **Professional Licenses.** Contractor shall provide and pay for all professional licenses, supplies, services, and other items required in connection with Contractor's activities under this Agreement.

### ARTICLE 3. FEES FOR SERVICES

Section 3.01. **Rate.** In consideration for the services to be performed by Contractor, LAS agrees to pay Contractor according to the fees set forth on Exhibit "B".

Section 3.02. **Date of Payment of Compensation.** For services rendered under the terms of this Agreement, LAS agrees to pay Contractor the sum set forth above within 21 days of LAS's receipt and approval of Contractor's billing statement(s).

### ARTICLE 4. OBLIGATIONS OF CONTRACTOR

Section 4.01. **Minimum Amount of Service.** Contractor agrees to devote however much time is required to provide the contracted for services. Contractor may represent, perform services for, and be employed by such additional clients, or companies as Contractor, in Contractor's sole discretion, decides.

Section 4.02. **Tools and Instrumentalities.** Contractor will supply all tools and instrumentalities required to perform the services under this Agreement, including equipment, telephone, method of transportation and the like.

Section 4.03. **Workers' Compensation.** Contractor agrees to provide workers compensation insurance for Contractor (if so required), Contractor's employees and agents, and agrees to defend, indemnify, and hold LAS harmless from and against any and all claims and/or causes of actions, arising out of any injury, disability or death from any of Contractor's employees or agents. In the event Contractor is required to provide workers' compensation insurance and prior to commencing services for LAS, Contractor agrees to submit proof of workers' compensation insurance to LAS.

Section 4.04. **Insurance.** Contractor will carry automobile insurance as required by statute and will further carry liability insurance if warranted relative to any service that Contractor performs for LAS.

Section 4.05. **Assignment.** Neither this Agreement nor any duties or obligations under this Agreement may be assigned by Contractor without the prior written consent of LAS.

Section 4.06. **State and Federal Taxes.** LAS shall not withhold any federal or state taxes, social security, unemployment compensation, or other payments from the monies paid to Contractor. Contractor shall pay all federal and state income taxes, social security contributions and all other taxes and charges levied or assessed with respect to the compensation received by Contractor pursuant to this Agreement. Contractor agrees to abide by all applicable federal, state, and local laws, ordinances, rules, and regulations in performing the duties and responsibilities required of him hereunder. Upon

demand, Contractor shall provide LAS with proof that such payments have been made. In addition, Contractor agrees and does herewith indemnify, defend, and hold LAS harmless from any claims, losses, liabilities or expenses it or its affiliates or subsidiaries may suffer, including reasonable attorney's fees, arising as a result of Contractor's failure to pay all withholding obligations and tax liabilities associated with the compensation.

- a. Under no circumstances will LAS:
  - i. Withhold FICA (Social Security and Medicare taxes) from Contractor's payments or make FICA payments on Contractor's behalf;
  - ii. Make state or federal unemployment compensation contributions on Contractor's behalf, or
  - iii. Withhold state or federal income tax from Contractor's payments

**Section 4.07. Indemnification.** Contractor shall indemnify and hold harmless LAS and its officers, members, managers, employees, agents, contractors, sublicensees, affiliates, subsidiaries, successors and assigns from and against any and all damages, liabilities, costs, expenses, claims, and/or judgments, including, without limitation, reasonable attorneys' fees and disbursements (collectively the "Claims") which any of them may suffer from or incur and which arise or result primarily from: (i) any gross negligence or willful misconduct of Contractor arising from or connected with Contractor's carrying out of its/his/her duties under this Agreement; or (ii) the breach by Contractor of any of its/his/her obligations, agreements, or duties under this Agreement.

**Section 4.08. Return of Documents.** Contractor agrees and acknowledges that all papers assigned to it/him/her by LAS are the property of LAS and its clients. Contractor further acknowledges that it/he/she has no right or claim to retain any documents once a demand has been made for their return by LAS, and Contractor's failure to immediately return said documents will constitute an unlawful taking, theft, and/or conversion of same, subject to civil and criminal prosecution.

## **ARTICLE 5. OBLIGATIONS OF LAS**

**Section 5.01. Cooperation of LAS.** LAS agrees to comply with all reasonable requests of Contractor necessary to the performance of Contractor's duties under this Agreement.

**Section 5.02. Assignment.** Neither this Agreement nor any duties or obligations under this Agreement may be assigned by LAS without the prior written consent of Contractor, consent not to be unreasonably withheld.

## **ARTICLE 6. CONFIDENTIAL AND PROPRIETARY INFORMATION**

**Section 6.01.** Contractor agrees to keep confidential and not to disclose to third parties any information provided by Client pursuant to this Agreement or developed or obtained by Contractor for Client unless Contractor has received prior written consent of Client to make such disclosure. This obligation of confidentiality does not extend to any information that:

- a. Was in the possession of Contractor at the time of disclosure by Client, directly or indirectly;
- b. Is or shall become, through no fault of Contractor, available to the general public, or
- c. Contractor is required by law to disclose, provided that Contractor first notifies Client.

Section 6.02. This provision shall survive expiration and termination of this Agreement.

## **ARTICLE 7. PROPERTY RIGHTS**

Section 7.01. Contractor agrees that any written materials, computer programs, software, documentation, copyrightable work, discoveries, inventions, improvements software templates, and related materials (“Intellectual Property”) developed by Contractor solely, or with others, resulting from the performance of Contractor Services pursuant to this Agreement are the property of LAS, and Contractor agrees to assign all rights therein to Client. Contractor further agrees to provide LAS with any assistance which it may require to obtain patents or copyright registrations, including the execution of any documents submitted by Client. LAS shall have full rights to use and modify the Intellectual Property during and after termination of this Agreement notwithstanding that Contractor may have not been retained to administer, present or otherwise continue work with the Intellectual Property on behalf of Client.

Section 7.02. The parties agree that, to the extent permitted by law, any Intellectual Property generated by Contractor in the performance of the Contractor Services shall be deemed to have been specifically ordered and commissioned by Client, and shall be a work for hire as such term is used and defined in the Copyright Act. Accordingly, Client shall be considered the author thereof, and the sole and exclusive owner throughout the world forever of all rights existing therein, including all manuscripts, reports, sketches, drafts, notes, maps, memoranda, etc., relating to the work, and all revisions, editions, and versions thereof in all languages, forms, and media now or hereafter known and developed.

Section 7.03. In the event that any portion of the deliverables created by Contractor under this Agreement constitute a preexisting work for which Contractor cannot grant to Client the rights set forth above, Contractor shall specify: (a) the nature of such preexisting work; (b) its owner; and (c) the source of the authority of Contractor to employ the pre-existing work in preparation of the deliverables. The only preexisting works that may be incorporated in the deliverables are those that are identified to Client as set forth above. Contractor shall, at Contractor’s sole expense, cause Client to have a perpetual, irrevocable, nonexclusive, worldwide, royalty-free right and license to: (a) use, execute, reproduce, display, perform, distribute internally or externally, sell copies of, and prepare derivative works based on all such preexisting works; and (b) authorize or sublicense others from time to time to do any or all of the foregoing.

Section 7.04. In performing services under this Agreement, Contractor agrees not to design, develop, or provide to Client any items that infringe one or more patents, copyrights, trademarks, or other intellectual property rights of any person or entity. If Contractor becomes aware of any such possible infringement in the course of performing any work hereunder, Contractor shall immediately so notify Client in writing. Contractor understands and agrees that money damages would not be a

sufficient remedy for any breach by it of this Section 6 of the Agreement and that Client shall be entitled to specific performance and injunctive or other equitable relief as a remedy for any such breach.

Section 7.05. The provisions of this Section 7 shall survive expiration and termination of this Agreement.

## **ARTICLE 8. TERMINATION OF AGREEMENT**

Section 8.01. **Expiration of Agreement.** Unless otherwise terminated as provided for herein, this Agreement shall continue in full force and in effect unless terminated as set forth below or either party gives the other party thirty (30) days written notice of its intent to terminate the Agreement.

Section 8.02. **Termination on Occurrence of Stated Events.** This Agreement shall terminate automatically on occurrence of any of the following events:

- a. Bankruptcy or insolvency of either party;
- b. Death of Contractor if Contractor is a sole proprietorship; or
- c. Assignment of this Agreement by either party without the consent of the other party.

Section 8.03. **Termination by LAS for Default of Contractor.** If Contractor defaults in the performance of this Agreement or materially breaches any of its provisions, LAS, at its option, may terminate this Agreement immediately by giving written notice to Contractor. For the purposes of this section, material breach of this Agreement shall include, but shall not be limited to the following: complaints from LAS's employees and/or customers regarding the actions or inaction; or Contractor and/or Contractor's employees or agents, Contractor or any of Contractor's employees or agents who provide service to the Client under this Agreement, are arrested on a felony charge or for a crime of moral turpitude.

Section 8.04. **Termination by Contractor for Default of LAS.** Should LAS default in the performance of this Agreement or materially breach any of its provisions, Contractor, at Contractor's option, may terminate this Agreement by giving five (5) business days prior written notice to LAS. For the purposes of this Agreement, material breach shall include, but shall not be limited to, non-payment of fees provided in a timely manner, as set forth above.

## **ARTICLE 9. GENERAL PROVISIONS**

Section 9.01. **Notices.** Any notices to be given hereunder by either party to the other may be effected either by personal delivery in writing or by mail, registered or certified, postage prepaid with return receipt requested. Mailed notices shall be addressed to the parties at the addresses appearing in the introductory paragraph to this Agreement, but each party may change the address by written notice in accordance with this paragraph. Notices delivered personally will be deemed communicated as of actual receipt; mailed notices will be deemed received three (3) days after being deposited in the U.S. Mail.

Section 9.02. **Entire Agreement of the Parties.** This Agreement supersedes any and all agreements, either oral or written, between the parties hereto with respect to the rendering of services



by Contractor for Client and contains all of the covenants and agreements between the parties with respect to the rendering of such services in any manner whatsoever. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or otherwise have been made by any party, or anyone acting on behalf of any party, which are not set forth herein, and that no other agreement, statement or promise not contained in this Agreement shall be valid or binding. Any modification of this Agreement will be effective only if it is in writing signed by the party to be charged.

Section 9.03. **Partial Invalidity.** Any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force in effect without being impaired or invalidated in any way.

Section 9.04. **Attorneys' Fees.** If either party shall bring any action against any party for enforcement of this Agreement, the losing party shall pay to the prevailing party a reasonable sum for attorneys' fees incurred in taking such action, bringing such suit or enforcing any judgment granted therein, or both, all of which shall be deemed to have accrued upon the commencement of such action and shall be paid whether or not such action is prosecuted to judgment. Any judgment or order entered in such action shall contain a specific provision providing for the recovery of attorneys' fees and costs incurred in enforcing such judgment. For the purposes of this Section, attorneys' fees shall include, without limitation, fees incurred in the following: (a) post judgment motions; (b) contempt proceedings; (c) garnishment, levy and debtor and third party examinations; (d) discovery; and (e) bankruptcy litigation.

Section 9.05. **Governing Law and Jurisdiction.** This Agreement will be governed by and construed in accordance with the laws of the State of California. The parties agree that venue for all matters under this Agreement shall be in the state and federal courts in Sacramento County, California only.

Section 9.06. **Conflicting Terms.** Should any conflict exist between the terms or conditions of this Agreement and any attachments thereto, the terms of this Agreement shall override any conflicting terms in any attachment(s).

Section 9.10. **Non-Waiver.** The delay or failure of either party to exercise any of its rights under this Agreement for a breach thereof shall not be deemed to be a waiver of such rights, nor shall the same be deemed to be a waiver of any subsequent breach, either of the same provision or otherwise.

Section 9.11. **Facsimile as Original.** The parties to this Agreement agree that a facsimile copy of this Agreement will be deemed an original for all purposes and each party hereby waives the necessity of providing the original copy of this Agreement to bind the other.

IN WITNESS WHEREOF the undersigned have executed this Agreement as of the day and year first written above. The parties hereto agree that facsimile signatures shall be as effective as if originals.

**Legalese Attorney Service, LLC:**

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**CONTRACTOR:**

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**EXHIBIT "A"**

## **DESCRIPTION OF SERVICES**

**Description of Work:** Contractor agrees to undertake the following services (the “Contractor Services”):

### **1. Cases already issued and sent for service only:**

- a. Service must be updated with Contractor’s smart phone at every job, whether it’s a serve, non-serve, or an attempt.
- b. Work sheets/pay sheets must be emailed or faxed in on a daily basis.
- c. Open papers must have no less than 1 attempt within the first 3 days, 5 attempts within 14 days, and a total of 10 attempts within 30 days.
- d. All papers for Non-Serve must have at least 6 attempts or more within a 3 week period having at least 2 Morning Attempt (prior to 8:30 am) – 1 Daytime Attempt (between 8:30 am and 6:00 pm) – 2 Evening Attempt (after 6:00 pm) – and 1 Weekend Attempt (Saturday and/or Sunday as permitted).

### **2. Daily Server Audit:**

- a. On a daily basis, Contractor agrees to scan upload or enter via the web application all jobs served or non-served. All scanned and/or faxed log sheets and worksheets must be forwarded the same day of service, if possible. In no event shall worksheets be forwarded later than the next day following service and/or non-service. Worksheets must be forwarded prior to 4:00 pm Pacific Standard Time. The purpose of the audit is to verify that service was completed correctly and to review the service information for compliance with local court rules, prior to execution of a service return. Contractor will review all service returns for accuracy and will not execute same unless it/he/she approves of any corrections or modifications thereto. Failure to comply with the server audit will result in a \$10.00 per day deduction for late or missing files and eventual cancellation of the Agreement for repeated non-compliance.

### **3. Calendar responsibilities:**

- a. Contractor must complete all required service attempts and provide all service information no later than 10 days before the scheduled court date stated on the summons (some exception may apply based upon when received by Contractor’s office).

### **4. Equipment and Applications:**

- a. Contractor agrees to utilize the TriStar application on all LAS assignments and the TrueServe application in all service attempts provided on behalf of TrueServe.
- b. The TrueServe application is the property of JJJ Technologies, and it is not to be shown to or demonstrated to anyone at any time for any reason without the express written consent of JJJ Technologies. Violation of this rule will result in immediate recall of any outstanding papers in your possession and or termination.



**EXHIBIT "B"**

**FEES FOR SERVICES**

As full compensation for the services rendered pursuant to this Agreement, LAS shall pay Contractor a rate TBD per paper described below, when properly served within the set forth parameters. Such compensation shall be payable within 21 days after completion by Contractor of the work, unless other arrangements have been agreed to in writing.

**COUNTY/ZIP CODES:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**COMMISSION PER PAPER:**

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

**SUBPOENAS:**

All subpoenas shall be paid at the regular service rate unless otherwise specified in advance.

# Request for Taxpayer Identification Number and Certification

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

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

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

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

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

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

### Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

**Line 2**

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

**Line 3**

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

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

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

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

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

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

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

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

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](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. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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



**Part II. Certification**

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

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

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

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

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

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

<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* on page 2.

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](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 contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

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

**Privacy Act Notice**

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