



OUTDOOR EDUCATION “STEP OUTSIDE” GRANT GUIDELINES

The Ohio Division of Wildlife offers “**STEP OUTSIDE**” grants to local government agencies, non-profit organizations, and other family and youth-oriented facilities to promote outdoor skills such as fishing, hunting, trapping, archery, and shooting sports. These grants are designed to provide funding for activities that are otherwise unaffordable for the sponsoring agency or organization; they are not meant to fund existing programs or to provide on-going funding for newly established programs or activities. This mini-application is designed to facilitate the application process, and to make the grants easily accessible to all interested agencies and organizations. Upon completion, all application components should be returned to: **Outdoor Education Section, ODNR, Division of Wildlife, 2045 Morse Road, Bldg. G, Columbus, OH 43229-6693.**

WHAT IS THE “STEP OUTSIDE” PROGRAM?

The “**STEP OUTSIDE**” program is a national program sponsored by the National Shooting Sports Foundation. It is a program that encourages outdoor enthusiasts to introduce friends, family, and special guests to share in the outdoor experience. It is easy to be part of this program. Just invite a beginner to a “**STEP OUTSIDE**” program and share the outdoor sports experience. New target shooting, hunting, fishing, and archery enthusiasts mean a brighter future for these sports, stronger clubs, stronger state agencies, and new friends with whom to share the fun.

WHO IS ELIGIBLE TO APPLY FOR THE GRANT?

- City, county, and community park and recreation agencies
- Local and state conservation clubs
- Youth-oriented groups such as scouts, 4-H, YMCA/YWCA, Big Brothers/Sisters, etc.

NOTE: Private individuals are not eligible

HOW MUCH MONEY IS AVAILABLE?

Grants are available for up to \$500.00, depending upon the proposed project and budget.

WHEN IS THE APPLICATION DEADLINE?

Applications for Outdoor Skills “Step Outside” Grants are accepted throughout the year.

HOW LONG DOES THE GRANT PROCESS TAKE?

Applicants must allow a minimum of 60 days to receive funds from the Division of Wildlife. A grant cannot be awarded for an event that has already taken place.

HOW OFTEN CAN AN AGENCY OR ORGANIZATION APPLY?

Agencies or organizations can apply annually. These grants are competitive in nature and are awarded based on merit. The Division of Wildlife reserves the right to limit the number of grants to a specific agency or organization in order to reach new communities or audiences elsewhere in the state.

WHAT ARE SOME SUGGESTED ACTIVITIES THAT ARE ELIGIBLE FOR FUNDING?

- Family Fishing Days (fishing and aquatic education activities)
- Outdoor Skills Days (shooting and fishing activities)
- Shooting Skills Days (rifle, shotgun, muzzleloaders, archery shooting)
- Beginning Trapping Skills Days (hands-on trapping activities)
- Advanced Hunting Clinics (species specific to include hands-on participation)
- National Hunting and Fishing Day Activities
- Free Fishing Days Activities and Celebration
- National Fishing Week Activities
- National Trapping Month Activities

NOTE: Activities involving competition are not eligible. Activities and events must have an educational value and include a hands-on experience.

WHAT ITEMS AND SUPPORT MUST THE GRANT RECIPIENT PROVIDE?

- Appropriate site and facility for the event/activity (the recipient doesn't have to own the facility)
- Coordination and planning for the event/activity
- Personnel and staffing for the event/activity
- Acknowledgment of the Division of Wildlife as a cosponsor

NOTE: Each grant recipient must provide a minimum of 30 hours of planning, coordinating, and instruction time for each grant. This can include all instructors, assistant instructors, and volunteers.

WHAT EXPENSES CAN THE MONEY BE USED FOR?

- Insurance
- Picnic Supplies/Refreshments
- Ammunition, Shooting Supplies, Targets, and Clay Targets
- Live Bait and Terminal Fishing Tackle
- Advertisement flyers and brochures for the Scheduled Event
- Special Population Supplies and Services (interpreters, adaptive equipment)

FUNDING?

Funding for the Step Outside Grant Program is provided by the Wildlife and Sport Fish Restoration Program. For more information about this program please refer to page 3 of this application packet, or following this link (.pdf attached)

<http://wsfrprograms.fws.gov/Subpages/AboutUs/WSFRProgramBrochure2011.pdf>

HOW MANY PEOPLE SHOULD THE ACTIVITY OR EVENT INCLUDE?

Activities supported through the grant must include a minimum of 25 participants OR be open to the public. A ratio of one instructor for every five students is recommended.

WHO CAN PARTICIPATE IN THE SCHEDULED EVENT OR ACTIVITY?

All activities supported by the Division of Wildlife must be open to all citizens regardless of race, color, national origin, sex, age, mobility, visual disabilities, or learning disabilities. Risk management and safety considerations, however, may limit active participation by some age or ability groups.

WHO IS RESPONSIBLE FOR COORDINATION OF SAFETY AND RISK MANAGEMENT CONCERNS?

The grant recipient is responsible for all safety and risk management concerns. The Ohio Division of Wildlife does not accept any liability for damage or injury resulting from activities supported through the Outdoor Skills Step Outside Grants. The cost of liability insurance, however, can be purchased with grant funds.

IN ADDITION TO THE COMPLETED APPLICATION, WHAT ELSE IS REQUIRED?

In addition to a completed grant application, the applying agency or organization must submit a completed W-9 Tax ID Form and a dated invoice for the amount of the grant request. Applications without these components will not be accepted. The grant recipient must also submit a completed Final Report and evaluation form within 30 days following the activity or event. Failure to submit this report will exclude the agency or organization from future support from the Division of Wildlife.

THIS APPLICATION PACKET INCLUDES:

Grant Application, Final Report Form, Sample Invoice, W-9 Tax Identification Form, Authorization for Direct Deposit Form, and Vendor Information Form.

Hunter Education and Safety Program

The Hunter Education and Safety (HE) Program was created in 1970, when Congress amended P.R. to allow a portion of the funding to be used for hunter education and safety programs. Projects must have objectives related to one or more of the following: hunter and sporting firearm safety programs; hunter development programs; the enhancement of interstate coordination and development of hunter education and shooting range programs; archery ranges, and the updating of safety features of firearm shooting ranges and archery ranges. In 2000, Congress approved the Enhanced Hunter Education program that directs additional resources to this effort.

Sport Fish Restoration

The DJ program is a cooperative effort involving Federal and State government agencies, the sport fishing industry, anglers and boaters. The program increases sport fishing and boating opportunities through wise investment of excise tax dollars in sport fishery development and management projects. Funds are derived from a 10 percent Federal excise tax on selected fishing tackle and equipment. The Wallop-Breaux Amendment of 1984 expanded the program by adding more tackle and sport fishing equipment under the excise tax and included the Federal fuel taxes attributable to motor boats and small engines. The program has helped State wildlife agencies restore and better manage America's fisheries resources. As of 2011, the SFR Program provided about \$7 billion in funds utilized by the States for a variety of eligible activities.



Unquestionably, the Sport Fish Restoration program is a cornerstone of excellence for anglers, boaters and fisheries resources.

Aquatic Resource Education

The Aquatic Resource Education Program is authorized in the DJ Act. Up to 15 percent of the State's total DJ funding may be used for aquatic resource education. The Program provides grant funds to States for angler education, including stewardship and conservation to enhance public understanding and conservation of the nation's water resources and associated aquatic life forms.



Boating Access

The Boating Access (BA) Program funds projects that provide recreational boaters with access to America's waterways by developing new access facilities and renovating or improving existing facilities. The program mandates that States use 15 percent of DJ funding on recreational boating access projects. In addition, the BA program funds fish cleaning stations, parking areas, and restrooms, among other boating amenities.

Boating Infrastructure Grant Program

The Boating Infrastructure Grant (BIG) Program was established through the Sport Fishing and Boating Safety Act of 1998. BIG provides grant funds for facilities to support transient boaters in vessels 26 feet or more in length. BIG also funds information and educational materials about the program. Two percent of the Sport Fish Restoration and Boating Trust Fund comprises the annual funding for this nationally competitive program.

Clean Vessel Act Program

The Clean Vessel Act (CVA) Program was authorized by the Clean Vessel Act of 1992. Two percent of the Sport Fish Restoration and Boating Trust Fund comprises the annual funding for the CVA Program. CVA provides nationally competitive grant funds to States to construct, renovate, operate, and maintain pumpout stations and waste facilities for recreational boaters. Also funded are educational programs that inform boaters of the importance of proper sewage disposal.

What's in a logo?

When you see these logos on outdoor sports equipment, the manufacturer has paid an excise tax on the product. Proceeds go to support fish and wildlife management and conservation to enhance and expand access to recreational resources.

Look for these logos at a shooting range, hunter education class, wildlife management area, fish hatchery, boat ramp or a project site. These logos say WFSR funds are at work!



**U.S. Fish and Wildlife Service
Wildlife and Sport Fish Restoration Program
4401 N. Fairfax Drive, Suite 4020
Arlington, VA 22203
703-358-2156**

<http://wsfrprograms.fws.gov>

June 2011

U.S. Fish & Wildlife Service

Wildlife and Sport Fish Restoration Program



This program and the partnerships it fosters are among the most successful conservation efforts in the nation's rich history of fish and wildlife management.

Program Overview

The Wildlife and Sport Fish Restoration (WSFR) Program addresses the challenges of managing America's natural resources with effective, targeted grant programs designed to benefit fish and wildlife while capitalizing on recreational opportunities across the country. The Pittman-Robertson Wildlife Restoration Act (PR), passed in 1937, and the Dingell-Johnson Sport Fish Restoration Act (DJ), passed in 1960, authorized grant programs that provide funding to States and territories for on-the-ground wildlife and fisheries conservation. The majority of PR funds are spent on acquisition, development, and operation of wildlife management and public use areas involving about 68 million acres. The PR Hunter Education Program trains students on conservation values and safe, responsible use of firearms. Various DJ funded programs address conservation and public recreation needs in fresh, estuarine and marine waters. DJ funds support projects that improve and manage aquatic habitats and fisheries resources, protect coastal wetlands, and provide critical infrastructure for recreational boaters. The DJ funded Aquatic Resources Education Program reaches into classrooms and other environments to teach aquatic conservation principles.

The WSFR Program also administers the State Wildlife Grant program which supports a strategic national conservation framework through individual State Wildlife Action Plans. These plans, developed in coordination with government agencies, conservation organizations and the public, are integral to national efforts to effectively address threats to priority habitats and species of greatest conservation need. The core value of all WSFR Programs is fostering cooperative partnerships between Federal and State agencies, working alongside hunters, anglers, and other outdoor interests, to enhance recreational opportunities while advancing sustainable resource goals. This publication elaborates on the PR and DJ grant programs and their primacy as stalwart national funding sources for state efforts.

How does PR and DJ Work?

Collecting the funds

Industry partners pay excise taxes and import duties on equipment and gear manufactured for purchase by hunters, anglers, boaters, archers, and recreational shooters. Federal taxes on motorboat and small engine fuels are also a source of DJ funding. Federal tax collection agencies are responsible for collecting the excise taxes. The Alcohol and Tobacco Tax and Trade Bureau collects taxes on firearms, and ammunition. The U.S. Customs and Border Protection collects taxes on goods imported for sport fishing and boating. The Internal Revenue Service collects excise taxes from fishing and archery items. The collecting agencies deposit PR and DJ funds into the Wildlife Restoration Account, and the Sport Fish Restoration and Boating Trust Fund, respectively.

Eligible Recipients.

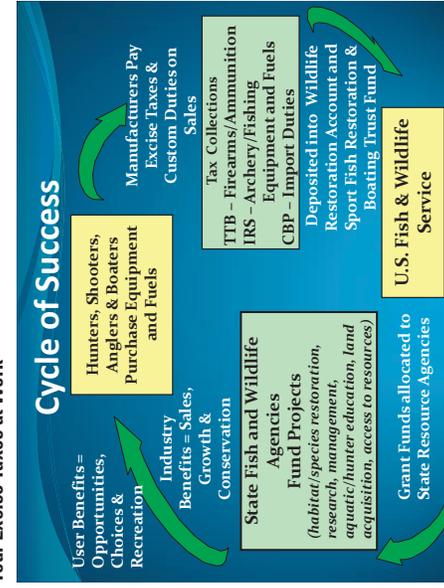
The PR and DJ Acts authorize funding for fish and wildlife agencies in the States, Commonwealths of Puerto Rico, the Northern Mariana Islands, the District of Columbia, and the territories of Guam, U.S. Virgin Islands and American Samoa, collectively referred to as the States. To be eligible, States must have passed laws that include a prohibition against the diversion of license fees paid by hunters and anglers for any other purpose than the administration of the State fish and wildlife agency.

Distributing the Funds.

Eligible States receive PR and DJ funds through formula-based permanent appropriations. The distribution formulas are based primarily on land and water area and the number of paid recreational hunting and fishing license holders in each State. The State fish and wildlife agencies make their own management decisions as to how the funds are utilized. State agencies can use funds for a variety of purposes, as long as they accomplish program goals and are eligible under the Acts. Grants typically fund up to 75 percent of the project costs. Most States must provide a matching share of up to 25 percent. Usually the matching share comes from State hunting and fishing license revenues.

No other single conservation effort in the United States can claim a greater contribution to fish and wildlife conservation than the excise tax-funded portion of the WSFR Program.

Your Excise Taxes at Work



Who benefits from the Program?

The American public benefits from the PR and DJ programs. Outdoor enthusiasts get more and better places to hunt, fish and recreate; the industry gets a growing base of hunters, shooters, anglers, boaters, archers, and other recreational users who purchase more supplies and equipment; and State and Federal agencies get more funds to meet on-the-ground conservation needs. The general public benefits from better stewardship of the nations natural resources.

With your help, we create better fishing, hunting, recreational shooting and boating opportunities for the future.



How are the funds used?

The funds are used for activities such as: fish and wildlife population management; habitat management; research; surveys and inventories; land acquisition; construction and maintenance of wildlife management areas and hatcheries; facilities construction; technical guidance; aquatic resource education; construction and maintenance of public shooting and archery ranges; hunter education and safety training; fishing and hunting opportunities and access; and boating access facilities, including ramps, piers and parking. As of 2011, the WSFR Program Federal/State partnership has resulted in about \$14 billion of Federal funds, matched with approximately \$3.5 billion provided by the States.

Land acquisition is an investment for the future, providing for conservation of species and habitat in perpetuity.

What are the Core Grant Programs?

Wildlife Restoration

The PR Act authorizes a grant program for State fish and wildlife agencies to carry out projects to restore, conserve, manage and enhance wild birds and mammals and their habitats. PR funded activities also include wildlife-related recreation, hunter education and development, and the construction and operations of shooting ranges. Funds are derived from an 11 percent Federal excise tax on sporting arms, ammunition, and archery equipment, and a 10 percent tax on handguns. As of 2011, this program has provided about \$6.8 billion in funds to the State fish and wildlife agencies.

The Wildlife Restoration Program is the oldest and most successful wildlife management program in the nation's history.

Dear Applicant,

The following grant guideline changes have been listed to help expedite the application process. Please be aware of the following new changes.

APPLICATION:

- Please indicate on the grant application and final report if your event is a Hunting/Recreational Shooting event, Fishing/Aquatic Education event, or both. (Check one only)

FINAL REPORT:

- Prior to your event you will receive participant survey cards that must be distributed to participants of your event. Please indicate on the Final Report Form that these survey cards were distributed. Participants can complete the survey at **surveymonkey.com/s/2DRJJ7C**
- If there are any incomplete portions of your application, we will have to send it back to you for completion, which will slow processing of your grant application request.

I) ETHICS:

The Cooperator by signature on this document, certifies that it: (i) has reviewed and understands the Ohio ethics and conflict of interest laws as found in Ohio Revised Code Chapter 102 and in Ohio Revised Code Sections 2921.42 and 2921.43, and (ii) will take no action inconsistent with those laws. The Cooperator understands that failure to comply with Ohio's ethics and conflict of interest laws is, in itself, grounds for termination of this Agreement and may result in the loss of other contracts or grants with the State of Ohio.

II) TERMINATION, SANCTION, DAMAGES:

If Contractor or any of its subcontractors perform services under this Contract outside of the United States, the performance of such services shall be treated as a material breach of the Contract. The State is not obligated to pay and shall not pay for such services. If Contractor or any of its subcontractors perform any such services, Contractor shall immediately return to the State all funds paid for those services. The State may also recover from the Contractor all costs associated with any corrective action the State may undertake, including but not limited to an audit or a risk analysis, as a result of the Contractor performing services outside the United States.

The State may, at any time after the breach, terminate the Contract, upon written notice to the Contractor. The State may recover all accounting, administrative, legal and other expenses reasonably necessary for the preparation of the termination of the Contract and costs associated with the acquisition of substitute services from a third party.

If the State determines that actual and direct damages are uncertain or difficult to ascertain, the State in its sole discretion may recover a payment of liquidated damages in the amount of 100% of the value of the Contract.

The State, in its sole discretion, may provide written notice to Contractor of a breach and permit the Contractor to cure the breach. Such cure period shall be no longer than 21 calendar days. During the cure period, the State may buy substitute services from a third party and recover from the Contractor any costs associated with acquiring those substitute services.

Notwithstanding the State permitting a period of time to cure the breach or the Contractor's cure of the breach, the State does not waive any of its rights and remedies provided the State in this Contract, including but not limited to recovery of funds paid for services the Contractor performed outside of the United States, costs associated with corrective action, or liquidated damages.

III) ASSIGNMENT / DELEGATION:

The Contractor will not assign any of its rights, nor delegate any of its duties and responsibilities under this Contract, without prior written consent of the State. Any assignment or delegation not consented to may be deemed void by the State.



OUTDOOR EDUCATION "STEP OUTSIDE" GRANT APPLICATION

TYPE OF EVENT (*Check one only*): Hunting/Recreational Shooting Fishing/Aquatic Education Both

DID YOU RECEIVE ANY OTHER GRANT FUNDS FOR THE DIVISION OF WILDLIFE FOR THIS EVENT? YES NO

IF YES, WHAT WAS THE NAME OF THE GRANT FUNDING: _____

PLEASE PRINT OR TYPE

NAME OF AGENCY OR ORGANIZATION: _____

STREET ADDRESS: _____

CITY / STATE / ZIP CODE: _____

DAYTIME PHONE (INCLUDING AREA CODE): _____

CONTACT PERSON NAME & PHONE NUMBER: _____

E-MAIL ADDRESS: _____

FAX NUMBER: _____

TAX IDENTIFICATION NUMBER: _____

HAVE YOU RECEIVED A GRANT FROM THE DIVISION OF WILDLIFE IN THE PAST? _____

IF YES, WHEN: _____ NAME OF PRIOR ACTIVITY: _____

NAME OF PROPOSED EVENT OR ACTIVITY: _____

DATE / DATES OF PROPOSED ACTIVITY: _____

LOCATION OF ACTIVITY/EVENT: _____

DESCRIPTION OF EVENT OR ACTIVITY: _____

HOW MANY PARTICIPANTS DO YOU EXPECT? _____

IS THE EVENT / ACTIVITY OPEN TO THE PUBLIC? YES NO

IS THIS EVENT BEING COSPONSORED WITH ANY OTHER ORGANIZATION? YES NO

IF YES, WHAT IS THE NAME OF THE COSPONSOR: _____



OUTDOOR EDUCATION "STEP OUTSIDE" GRANT PROPOSED BUDGET

| ITEM/CATEGORY | AMOUNT (Please use whole dollar amounts) |
|---------------|---|
| 1. _____ | \$ _____ |
| 2. _____ | \$ _____ |
| 3. _____ | \$ _____ |
| 4. _____ | \$ _____ |
| 5. _____ | \$ _____ |
| TOTAL | \$ _____ (Must equal \$500.00) |

Have you included a W-9 tax identification form and a dated invoice with this application?
(Applications are not accepted without a W-9 form)

The applicant certifies by signing this application that they have read, fully understand, and agrees to all the requirements explained on page 3 of this document and that this application is made in good faith with the statements made herein being true.

SIGNATURE: _____

TITLE/POSITION: _____ **DATE:** _____

Upon completion, all application components should be returned to:

**Outdoor Education Section
ODNR, Division of Wildlife
2045 Morse Road, Bldg. G-1
Columbus OH 43229-6693**

Do not write in this space.

Date Packet Received _____ Application Score _____ Approved _____

- - - SAMPLE INVOICE - - -

INVOICE TO:

ODNR-Division of Wildlife
2045 Morse Road, Bldg. G
Columbus, OH 43229-6693

FROM:

WILD THING SPORTSMAN'S CLUB
111 WILDMAN LANE
WILD CITY, OHIO 12121
Phone (000) 000-0000; Fax (000) 000-0000
E-mail: wildthingsportsmansclub@yourcarrier.net

INVOICE

DATE: 01-12-2012

Please remit \$500.00 for the upcoming ***(YOUR EVENT NAME)*** event, scheduled for ***(YOUR EVENT DATE)***, which is to be accomplished under the "Step Outside" grant between the Wild Thing Sportsman's Club and the Ohio Division of Wildlife.

(Signature)

Joe Wildman
President
Wild Thing Sportsman's Club



SUPPLIER INFORMATION FORM

Required sections must be completed or the form will not be processed. **Incomplete forms will be returned.** All information must be legible. Ensure this is the latest version of the form at www.ohiosharedservices.ohio.gov.

SECTION 1 – PLEASE SPECIFY TYPE OF ACTION (REQUIRED)

- NEW (**W-9 OR W-8ECI FORM ATTACHED**) CHANGE OF CONTACT PERSON/INFORMATON
 ADDITIONAL ADDRESS
 CHANGE OF ADDRESS – (**PLEASE PROVIDE OLD ADDRESS BELOW OR ATTACH LETTER**)

ADDRESS TO BE REPLACED:

 CHANGE OF TIN (**W-9 & A CHANGE OF TIN FORM**) CHANGE OF NAME (**W-9 & A CHANGE OF NAME FORM**)
 CHANGE OF PAY TERMS CHANGE OF PO DISPATCH METHOD OTHER _____

SECTION 2 – PLEASE PROVIDE SUPPLIER INFORMATION (REQUIRED)

LEGAL BUSINESS OR INDIVIDUAL NAME: (MUST MATCH W-9 OR W-8ECI FORM)

BUSINESS NAME, TRADE NAME, DOING BUSINESS AS: (IF DIFFERENT THAN ABOVE)

FEDERAL EMPLOYER ID (EIN) OR SOCIAL SECURITY NUMBER (SSN)¹:

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

SECTION 3 – REMIT TO ADDRESS (REQUIRED)

| | | |
|------------------|---------|-----------|
| ADDRESS: | COUNTY: | |
| ADDRESS (CONT.): | | |
| CITY: | STATE: | ZIP CODE: |
| CONTACT NAME: | | |
| PHONE: | FAX: | E-MAIL: |

SECTION 4 – ADDITIONAL ADDRESS (IF MORE THAN 2 ADDRESSES, INCLUDE A SEPARATE SHEET)

| | | |
|------------------|---------|-----------|
| ADDRESS: | COUNTY: | |
| ADDRESS (CONT.): | | |
| CITY: | STATE: | ZIP CODE: |

SECTION 5 – CONTACT PERSON TO RECEIVE E-MAIL NOTICE OF BID EVENTS - A USER ID & PASSWORD WILL BE SENT TO THE E-MAIL ADDRESS BELOW – (BUSINESSES ONLY)

NAME:

E-MAIL:

TO ADD AN ADDITIONAL OR TO REPLACE THE CURRENT STRATEGIC SOURCING (SS) CONTACT

ADDITIONAL STRATEGIC SOURCING CONTACT

REPLACE SS CONTACT **(WILL BE MARKED INACTIVE)**

NAME:

E-MAIL:

SECTION 6 – PAYMENT TERMS (PLEASE CHECK ONE – IF NONE IS SELECTED THEN NET 30 WILL APPLY

Invoices will be paid in 30 days from invoice date unless an alternate pay-term is selected below

2/10 NET 30

NET 30

SECTION 7 – PURCHASE ORDER DISTRIBUTION–OTHER THAN USPS MAIL (ONLY APPLICABLE TO THOSE RECEIVING POs)

E-MAIL OR FAX:

SECTION 8 – PLEASE SIGN & DATE (REQUIRED)

PRINT NAME:

SIGNATURE: (HANDWRITTEN SIGNATURE REQUIRED)

DATE:

SECTION 9 – STATE OF OHIO AGENCY CONTACT PERSON (AGENCY RECEIVING PAYMENTS FROM)

AGENCY CONTACT NAME/E-MAIL/PHONE:

COMMENTS:

Note: This document contains sensitive information. Sending via non-secure channels, including e-mail and fax can be a potential security risk.
¹ Pursuant to 26 USC 6109, the state is required to collect TIN/EIN/Social Security numbers and to use the numbers in its annual report to the IRS the amount the state has paid each supplier.

SELECT ONE OF THE FOLLOWING METHODS FOR DOCUMENT SUBMISSION:

Email: supplier@ohio.gov

Fax: 1 (614) 485-1052

Mail: Ohio Shared Services
Attn: Supplier Operations
P.O. Box 182880 Cols., OH 43218-2880

QUESTIONS? PLEASE CONTACT:

Phone: 1 (877) OHIO - SS1 (1-877-644-6771)
1 (614) 338-4781

Website: www.ohiosharedservices.ohio.gov/

Email: supplier@ohio.gov

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

| | | | | | | | | | | |
|---------------------------------------|--|--|--|--|--|--|--|--|--|--|
| Social security number | | | | | | | | | | |
| | | | | | | | | | | |
| or | | | | | | | | | | |
| Employer identification number | | | | | | | | | | |
| | | | | | | | | | | |

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

| | | |
|------------------|---|---|
| Sign Here | Signature of U.S. person Ⓜ | Date Ⓜ |
|------------------|---|---|

General Instructions

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

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

Purpose of Form

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

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

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*
- By signing the filled-out form, you:
- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 - Certify that you are not subject to backup withholding, or
 - 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
 - Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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