



*Every home. Everywhere.*

11010 Burdette St.  
P.O. Box 641010  
Omaha, NE 68164  
Phone: (800) 589-7329  
Fax: (866) 761- 2569

# **American Title Inc. Vendor Network Abstractor Application**

**Thank you for your interest in becoming a member of American Title Inc.'s National Vendor Network.**

**ABTRACTOR** – Researching properties at a county level. Requirements include, but are not limited to: **Errors and Omissions insurance and state license where needed. Experience Required.**

**NOTE: In order for this packet to be considered complete you are required to sign and return the “TERMS AND CONDITIONS OF SERVICE”**

**ADDITIONAL OPPORTUNITIES WITH AMERICAN TITLE INC:**

1. **NOTARY** – Witness the execution of loan documents and ensures that all documents have been signed accurately. **Requirements include, but are not limited to:** National Notary Association Certification and background check, Notary license and/or certificate, Errors and Omissions insurance. **Experience required.**

**Note: Maryland Notaries must provide American Title Inc. with a copy of their Maryland Title Insurance Producer's License.**

If you meet the requirements for a Notary and would like to be included in our Vendor Network, please contact [vendormanagement@americantitleinc.com](mailto:vendormanagement@americantitleinc.com)

All information will be strictly for internal use and kept confidential, not to be distributed or released for any reason. Please complete the attached Vendor Application and return to American Title Inc. within 24 hours.

**If you have any questions during this process, please contact the Vendor Management Dept. between the hours of 8:00-5:00 cst at 800-589-7329 ext 4596**

# American Title Inc - Vendor Network Abstractor Application

Company name: (Is this how it reads on your W-9?)		Date:	
Type of Business:	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Sole Proprietorship
How many years of experience do you have performing abstracts for the purpose of real estate transfer, or conveyance of title, for attorneys, abstract companies and/or title insurance companies?			
Primary Contact: _____			
Additional Contacts: _____			
Full Street Address: _____			
Full Mailing Address: _____			
County:		Office Phone:	
Fax:		Mobile Phone:	
Pager:		Home Phone:	
Email Address:		Website Address:	
Do you have the capability to receive Text messages via your mobile device? Yes _____ No _____			
<b>*Can you be reached at all times during the work day?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No			
If not, at what time(s) may we contact you?			
Do you have Computer Access to county records, in office? <input type="checkbox"/> Yes <input type="checkbox"/> No			
What is your source of title information? <input type="checkbox"/> Plant <input type="checkbox"/> Court/Recorder's office			
If you use a plant:		Plant Name:	
Plant Owner:		Type of Plant:	
How Current is Plant?		Does Plant have E&O Coverage? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Questionnaire</b>			
Do you have E&O Insurance?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
*If yes, please attach a copy of your current E&O Insurance Certificate.			
Are you or the company licensed?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
*If yes, please attach a copy of current license.			
Are you an Agent for any title insurance underwriters?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
If so, for whom?			

Do you have any claims/judgments pending or have you had any filed against you in the past 5 years relative to any real estate transaction(s)?

Yes

No

Have you been arrested for a felony in the past 5 years?

Yes

No

If yes, please explain:

How many orders can you, and/or your staff, handle per day?

Please list all areas of coverage and average turn times?

<b>State</b>	<b>County</b>	<b>Urban</b>	<b>Rural</b>

Please provide a list of your abstractors that will provide service for American Title Inc:

<b>Abstractors Name:</b>	<b>Years of Experience:</b>

**\*Please attach an additional sheet of information, if required.**

Do you have a qualification process in place for your network of abstractors?

Yes  
 No

If yes, please describe:

**Search Fees – (Complete List of ATI Search Products Attached)**

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In order to finalize our Abstractor Network qualification process on your behalf, we must receive a signed copy of this completed American Title Inc Abstractor Application. In addition, we must receive a completed W-9, the completed list of all ATI Search products and your fees and a copy of your current E&O insurance certification cover page.

If you have any questions, please contact:  
[Vendormanagement@americantitleinc.com](mailto:Vendormanagement@americantitleinc.com)

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

Date: \_\_\_\_\_

**AMERICAN TITLE INC.:**  
**TITLE PRODUCT DESCRIPTIONS AND FEES**

**Current Owner Search:** \$ \_\_\_\_\_

Provide all requested documents back to when the current owner originally took title. These may include deeds, open mortgage/deeds of trust, judgments / liens and anything else that may affect title. Requires a 24-month chain of title.

**2 Owner Search:** \$ \_\_\_\_\_

Provide copies of all deeds for the current AND prior owner. We would also need copies of open mortgage/deeds of trust, judgments / liens and anything else that may affect title. Requires a 24-month chain of title.

**Full Search (10 years):** \$ \_\_\_\_\_

Provide all requested documents to cover at least 10 or 20 years. These may include deeds (including out-sales) probate/death and divorce records, open mortgage/deeds of trust, judgments / liens and anything else that may affect title.

**Full Search (30 to 60 years):** \$ \_\_\_\_\_

Provide all requested documents to cover at least 30 to 60 years. These may include deeds (including out-sales), probate/death and divorce records, open mortgage/deeds of trust, judgments / liens and anything else that may affect title. Covenants, conditions, restrictions and easements are also required.

**Commercial Full Search:** \$ \_\_\_\_\_

Provide FULL COPIES of all requested documents to cover at least 40 to 60 years on a commercial parcel. These may include deeds (including out-sales) probate/death and divorce records, mortgage/deeds of trust, judgments / liens, plat map, right of ways, leases and assignment of rents, UCC's, continuations and anything else that may affect title. Covenants, conditions, restrictions and easements are also required.

**Judgment Search:** \$ \_\_\_\_\_

Copies of any open judgments/ liens including State and Federal tax liens.

**Update:** \$ \_\_\_\_\_

Provide copies of any document(s) recorded from a prior search or specified time frame.

**CLR:** \$ \_\_\_\_\_

Provide pertinent copies of the construction loan recorded within a specified timeframe and anything recorded after that date, including judgments and liens.

**LVD:** \$ \_\_\_\_\_

Provide a copy of the most current deed since the property was conveyed to the present owner.

**Doc Retrieval:** \$ \_\_\_\_\_

Provide copy of a specific document(s). A reference number or additional information would usually be provided.



**Diversity Disclosure Form:**

To better serve our customers, if your company has been certified as one of the following, please check the applicable box(es) and attach a copy of your certification.

**Company Name:**

Please check applicable boxes:

- Minority Owned
- Woman Owned
- Disabled Owned
- LGBT (Lesbian, Gay, Bisexual or Transgender)
- Veteran Owned
- Disabled Veteran Owned
- Small Business Owned

Obtain SBA information in the internet: <http://www.sba.gov> or call 202.205.6600, 202.606.4000 or 202.219.9148



## Information Security Requirement and Acknowledgement—Abstractors:

**A**merican Title, Inc. recognizes its third party Abstractors may conduct business from home and/or small office settings, and may utilize personally-owned computers and/or mobile devices. The purpose of this acknowledgment is to ensure basic information security measures are implemented and maintained. This form must be signed prior to transferring ATI customer data, orders, or any other sensitive information between ATI and Abstractors. Please read the requirements below and sign at the bottom. Your signature is both an acknowledgement and agreement that you will adhere to the information security requirements of American Title, Inc.

1. I hereby acknowledge the primary computer operating system used to conduct business is one of the following:  
 Windows       Mackintosh
2. I acknowledge any computer, mobile device, and connected peripherals will have automatic updating enabled and will apply updates and security patches when prompted.
3. I acknowledge my wireless connection must be a secure connection using WPA2, WPA3/PSK, or better algorithms for the encryption of the data-in-transit. If you have any questions regarding which security setting your wireless router uses, please contact the manufacturer of your wireless router.
4. I acknowledge I have a business e-mail account to complete work for ATI that is separate from my personal e-mail account.
5. I acknowledge I will lock all computer or mobile devices when away from them to prevent unauthorized access.
6. I acknowledge I have not provided the password to access my computer or mobile devices to co-workers or other family members.
7. I acknowledge my computer and mobile devices are protected by personal firewall software provided by the operating system/mobile manufacturer or third party, and that this software is updated automatically on a regular basis.
8. I acknowledge I use paid anti-virus protection software to actively scan my computer, and full system scans are performed once a week with signature updates configured to automatically update.
9. I acknowledge I use anti-virus protection software on my mobile devices, and full system scans are performed once a week with signature updates configured to automatically update.
10. I acknowledge that secured data transmission (i.e., secure e-mail) may be required by ATI and I am willing to work with ATI to ensure I am in compliance.
11. I acknowledge I will encrypt my computer and mobile devices to satisfy ATI's contractual obligations for the protection of client/customer PII, or where this is required by legal or regulatory standards.
12. I acknowledge there are locked cabinets in my office and/or workspace to store American Title and its clients' sensitive information during non-working hours or when I am out of the office.
13. I acknowledge I will comply with the secure data destruction.
14. I acknowledge I will notify ATI within 24 hours when any systems processing or storing data used to provide services to ATI are lost, stolen, or otherwise compromised.
15. I acknowledge that American Title and its client's documents are shredded and/or crosscut upon disposal, and any electronic data is securely deleted from all computers and devices in accordance with NIST SP 800-88.
16. I shall permit ATI and ATI's customers, their parents, subsidiaries, or affiliates to audit me at reasonable times, with reasonable notice, in order to verify my compliance with these information security requirements.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_



AMERICAN TITLE, INC.



**Accounts Payable Policies and Procedures  
Effective July 1, 2009**

**Vendor Set Up:** New vendors are to provide a completed Vendor Package, including vendor application, fee schedule, diversity disclosure form, terms and conditions of service, a signed W-9 (or appropriate W-8 for non U.S. based vendors) form and authorization agreement for automatic deposits and a voided check. Payment will not be processed without receiving a complete set of these documents as per American Title's policy.

**Payment for Vendors on the Vendor Portal only – no invoices:** If you are a vendor that is currently on the Vendor Portal, or will be on the Vendor Portal in the future, ATI pays from your approved Vendor Portal amount for each order. This amount is negotiated and set from the fee that was originally provided in the vendor packet. The base amount will be auto populated in the Vendor Portal and all additional costs will need prior approval. There is no need to send an invoice. The AP department processes one payment run each week. Terms of payment for vendors receiving payments via ACH are net 14 days from the closed date of the order in ATI's order management system. Payments will be **initiated** on the 14<sup>th</sup> calendar day (or the next **business day** if it falls on a Saturday, Sunday or holiday). Payments will be **generated** and deposits will be processed in the next weekly payment batch. Funds will be available in your bank account one **business day** after email notification. The email notification will provide the remittance information for your deposit. Terms of payment for vendors receiving payments via check are net 28 days from the closed date of the order in ATI's order management system. Payments will be **initiated** on the 28<sup>th</sup> calendar day (or the next **business day** if it falls on a Saturday, Sunday or holiday). Payments will be **processed** in the next weekly payment batch.

**Payments for Vendors not on the Vendor Portal:** The AP department processes one payment run each week. Terms of payment for vendors receiving payments via ACH are net 14 days from the date the invoice is received. Payments will be **initiated** on the 14<sup>th</sup> calendar day (or the next **business day** if it falls on a Saturday, Sunday or holiday). Payments will be **generated** and deposits will be processed in the next weekly payment batch. Funds will be available in your bank account one **business day** after email notification. The email notification will provide the remittance information for your deposit. Terms of payment for vendors receiving payments via check are net 28 days from the closed date of the order in ATI's system. Payments will be **initiated** on the 28<sup>th</sup> calendar day (or the next **business day** if it falls on a Saturday, Sunday or holiday). Payments will be **processed** in the next weekly payment batch.

**Inquiries:** All inquiries regarding payments should be submitted to the AP department using the following email address: [accountspayable@americantitleinc.com](mailto:accountspayable@americantitleinc.com). The item in question will be researched and resolved within three (3) business days if at all possible.

**Requests for payment of files older than three (3) months will not be investigated or honored.**

**Missing Checks:** If you receive information regarding a payment and you have not received the payment, contact the AP department using the following email address: [accountspayable@americantitleinc.com](mailto:accountspayable@americantitleinc.com). If the check was issued over two (2) weeks ago, the AP department will determine if the check has been cleared from the bank account. If the check still has not cleared the bank account, a stop payment will be issued and a replacement check will be issued. Any check cashed by an unauthorized party will require the vendor to complete an original Affidavit of Forgery form for ATI's bank. You will be instructed on how to process this form by the AP department.

**Acceptance by Vendor of American Title's Accounts Payable Policies: Return by fax to (866) 771-1106 or by email to [accountspayable@americantitleinc.com](mailto:accountspayable@americantitleinc.com).**

**Vendor Name:** \_\_\_\_\_

**Signature of Authorized Officer of Vendor:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_



## TERMS AND CONDITIONS OF SERVICE

IN CONSIDERATION of payment by American Title, Inc. ("American Title") for services rendered by \_\_\_\_\_ ("Vendor"), Vendor agrees to the following terms and conditions for the service it provides.

1. **Services.** Vendor agrees to abstract all documents listed on each order sheet. comply with the turn-times and instructions listed on each order sheet following requirements for each type of product ordered by American Title
2. **Search Location.** Vendor agrees to perform all searches at the appropriate recorder's office and/or the county court house, unless Vendor maintains a title plant that is current through the same date as the county recorder's office.
3. **Errors & Omissions Insurance.** Vendor, at Vendor's expense, will maintain professional liability insurance with a minimum of \$30,000 per occurrence coverage liability. Such insurance shall cover the actions and services to be provided by Vendor hereunder. Insurance coverage required under this section shall not limit the liability of Vendor to American Title.
4. **Payment.** American Title pays for services rendered via ACH (Automated Clearing House) deposits to your bank account only. The terms of payment are net 14 days from the closed date of the order. Payment will be **initiated** on the 14<sup>th</sup> calendar day (or the next **business day** if it falls on a Saturday or Sunday date). Payments will be **generated** and deposits will be processed in the next weekly payment batch. Funds will be available in your bank account one **business day** after email notification. The email notification will provide the remittance information for your deposit.
5. **Confidential Information.** VENDOR AGREES TO KEEP CONFIDENTIAL ALL, AND NOT TO USE OR DISCLOSE ANY, INFORMATION ABOUT CONSUMERS, OR THE CLIENTS, CUSTOMERS AND/OR AFFILIATES OF AMERICAN TITLE, EXCEPT AS IS NECESSARY IN THE ORDINARY COURSE OF BUSINESS TO CARRY OUT THE ACTIVITIES TO BE PERFORMED BY VENDOR UNDER THIS AGREEMENT. VENDOR FURTHER AGREES TO COMPLY WITH TITLE V OF THE GRAMM-LEACH-BLILEY ACT AND TO TAKE NECESSARY STEPS TO ENSURE FULFILLMENT OF THESE CONFIDENTIALITY OBLIGATIONS, INCLUDING MAINTENANCE OF SUCH POLICIES AND PROCEDURES AS MAY BE NECESSARY TO ENSURE COMPLIANCE WITH THESE OBLIGATIONS.
6. **Independent Contractor.** It is specifically understood and agreed by the parties that Vendor is not a servant, employee, joint venture, partner, member, manager or agent of American Title. Vendor is only under the control of American Title in that American Title may approve the results of Vendor's work and terminate its association with Vendor as provided in this Agreement, but American Title shall not control the means by which Consultant conducts his business. Vendor is not authorized to transact business, enter into agreements, or otherwise make commitments on behalf of American Title. Vendor or its employees, agents, consultants or contractors shall not have any claim under this Agreement or otherwise against American Title for social security benefits, workers' compensation, disability benefits, unemployment insurance, vacation, sick pay or any other employee benefits of any kind. Vendor acknowledges and agrees that American Title is under no obligation to use Vendor's services, and that American Title may use competing vendors.
7. **Construction/Venue.** This Agreement and any disputes arising hereunder shall be governed by and construed in accordance with the laws of the State of Nebraska. Any lawsuit or action brought by any of the parties hereto shall be filed and adjudicated in Omaha, Douglas County, Nebraska.
8. **Indemnification.** Vendor shall indemnify and hold harmless American Title and its shareholders, directors, and employees from any claim, injury, damage, loss or expense caused to American Title, its customers or other third parties by the breach or default of this Agreement and/or the negligent acts, omissions or willful misconduct of Vendor or its employees, agents, consultants or contractors arising under or in connection with this Agreement. The indemnification right shall include, but not be limited to, the payment of reasonable attorney's fees and other expenses which may be incurred in settling the claim or other threatened action, or which may be incurred in any finally adjudicated legal proceeding.
9. **Agreement.** This Agreement and the Vendor Contract Information contain the entire agreement between the parties and supercedes in any prior written or oral agreements or course of dealings between the parties. This Agreement shall be construed and governed by the laws of the State of Nebraska. The parties submit to jurisdiction in Douglas County, Nebraska. Either party may terminate this Agreement upon thirty (30) days notice to the other party; in the event of termination of this Agreement for any reason, Paragraphs 3, 5 and 7 shall survive such termination.

**The foregoing terms and conditions describe the terms under which Vendor agrees to offer service to American Title. By signing below Vendor is acknowledging that it has read the foregoing terms and conditions, and agrees with and accepts all of the terms and conditions for providing service to American Title.**

\_\_\_\_\_  
("Vendor")

**By:** \_\_\_\_\_  
**Title:** \_\_\_\_\_  
**Date:** \_\_\_\_/\_\_\_\_/\_\_\_\_

# ACH Payment

American Title, Inc. pays for services rendered via ACH (Automated Clearing House). Some of the benefits of receiving payment via ACH are:

- Quicker turn-time for payment
- No deposits to make—automatically placed in the account of your choosing
- No lost checks
- One time sign-up for the service (Unless your account information changes)

The ACH method of payment does allow for your payment to be automatically deposited into the account of your choice. A separate email will be sent - providing you with the reference information for the service(s) you provided. We can reference by last name and/or invoice number.

Please fill out our ACH Agreement out **IN ITS ENTIRETY**. The following are the options for returning the completed information:

E-mail: [AccountsPayable@americantitleinc.com](mailto:AccountsPayable@americantitleinc.com)  
Fax: 866-771-1106 or 866-853-9947  
Mail: **American Title, Inc.**  
**Attn: Accounting Department**  
**PO BOX 641010**  
**Omaha NE 68164**

Please include your completed agreement, a copy of a voided check (or original if mailing). Please do not send a deposit slip.

To protect your privacy, the information enclosed on the form will only be seen by the Accounting Department of American Title, Inc., who is responsible for processing your payment.

If you have any questions in regards to the above offer, please contact Kim Iske at 402-778-4107.

**Your Tax Id and/or Social Security number must be provided in order to receive payment. Your email address is also extremely important if you would like to be notified of payment details. American Title Inc. is a SAS70 certified company. Information is treated with the appropriate level of confidentiality and security.**

**AUTHORIZATION AGREEMENT FOR AUTOMATIC DEPOSITS (CREDIT)**

I (we) hereby authorize AMERICAN TITLE, INC., to initiate a credit entry to my (our) \_\_\_\_\_ Checking \_\_\_\_\_ Saving account in the entity named below (Depository Institution) and authorize the Depository Institution to accept and to credit the amount of such entries to my (our) account.

**EMAIL ADDRESS FOR ACH NOTIFICATION:**

**TAX ID OR SOCIAL SECURITY NUMBER:**

DEPOSITORY INSTITUTION	CITY	STATE
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NAME THAT APPEARS ON ACCOUNT

TRANSIT ROUTING NUMBER (9 DIGITS)

ACCOUNT NUMBER

This authority shall remain in force until the loan proceeds for which this transaction is for are deposited. In the event of an error in the credit entry, the correction of which requires that a reversing (debit) entry be made, I (we) hereby authorize the Depository Institution to initiate such a debit entry in the amount of the error to my (our) account.

**CONTACT PHONE #:**

<input type="checkbox"/>	Notary	<input type="checkbox"/>	
<b>Please check one:</b>			

NAME (PRINTED):

PERSONAL / BUSINESS ADDRESS:

DATE	SIGNATURE
------	-----------

***PLEASE ATTACH A VOIDED CHECK.***

**\*\*THIS FORM MUST BE SIGNED TO RECEIVE YOUR FUNDS VIA ACH.\*\***

**PLEASE NOTE:**

American Title pays for services rendered via ACH (Automated Clearing House) deposits to your bank account only. The terms of payment are net 14 days from the closed date of the order. Payment will be **initiated** on the 14<sup>th</sup> calendar day (or the next **business day** if it falls on a Saturday or Sunday date). Payments will be **generated** and deposits will be processed in the next weekly payment batch. Funds will be available in your bank account one **business day** after email notification. The email notification will provide the remittance information for your deposit.

# Request for Taxpayer Identification Number and Certification

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

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

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

## Part I Taxpayer Identification Number (TIN)

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

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

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

## Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

### Purpose of Form

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

- Form 1099-DIV (dividends, including those from stocks or mutual funds)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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 instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

## Line 5

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

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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



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

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

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

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

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

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

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

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

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

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

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

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

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

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

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

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

## Privacy Act Notice

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