Day Care Assistance
Application Instructions

Your Completed Day Care packet should include 8 pages:

___ GAP application (completed by student)
___ GAP Day Care Guidelines (completed by student)
___ GAP Indemnification (completed by student)
___ New Vendor Information (Completed by Day Care Provider)
___ Confidentiality Statement (Completed by Day Care Provider)
___ Direct Deposit Authorization (Completed by Day Care Provider)
___ W-9 Request for taxpayer (Completed by Day Care Provider)
___ School Schedule

Incomplete applications will not be accepted. Please answer all questions.

Completed applications can be submitted via e-mail in PDF format or submitted in person to Abbie Skinner. Photos of the application are not accepted.

Please do not return the instruction pages for the W-9 and Direct Deposit with the application.

Notification of Acceptance or Denial for Day Care Assistance will be sent via E-mail to your student e-mail no later than the 15th class day.

Abbie Skinner
Lamar State College- Orange
Special Populations Advisor
Phone: 409-882-3393
Ron E. Lewis Library Room 116
Gator Assistance Program

Application

Name: ____________________________ Gender: ____________________________ R800

E-Mail: ____________________________ Phone #: ____________________________

Address: ____________________________ City: __________ State: ______ Zip: ________

Semester in which you are applying for assistance for: ____________________________

Major: ____________________________

I am enrolled in _________ credit hours for the semester. My Institutional GPA is: _______

I was previously a recipient of the Gator Assistance Program. ______ Yes ______ No

I am currently receiving Daycare Assistance from ____________________________

I am receiving, or will be receiving, the following financial Aid (Select all that apply):

_____ VA benefit  _____ PELL Grant  _____ TEC/TRA  _____ CCMC  _____ SEOG  _____ Texas Rehab  _____ TPEG

_____ Other  _____ No Financial Aid Received

My current circumstances are as such (select all that apply):

 o Individual with a disability
 o Individual from an economically disadvantaged family
 o Individual preparing for a non-traditional field (female welding major, male nursing major, etc.)
 o Single parent or single pregnant woman
 o Out-of-workforce Individual
 o Individual receiving and/or needing housing assistance
 o Individual who is in, or has aged out of, the Texas foster Care system
 o Individual with a parent who is a member of the armed forces and is on active duty
 o Individual with other barriers to educational achievement, including limited English Proficiency

If none of the above apply, please explain your financial need: ____________________________

PLEASE CHECK THE SERVICES YOU ARE APPLYING FOR:

_____ Day Care Assistance. Name and age of children: ____________________________

_____ Transportation Assistance. Clinical Site location: ____________________________

_____ Tools and Supply Assistance. Tools needed: ____________________________

My financial aid status/details may be accessed to determine eligibility for the Gator Assistance Program. ________

Initial

By signing below, I certify all information and answers provided in this form are complete, true, and correct to the best of my knowledge.

Signature: ____________________________ Date: ____________________________
Gator Assistance Program

Day Care Guidelines

Student Name: ____________________________  R800 ________________________

Child 1: Age: Date of Birth:  

Child 2: Age: Date of Birth:  

Child 3: Age: Date of Birth:  

I understand:

• Up to three dependents (Infants through 12 years of age) can be covered by GAP.
• The amount of assistance to be provided is as follows:
  Infants - Age 1 - $60 per week
  Age 2 - Age 6 - $50 per week
  Age 7 - Age 12 - $40 per week
• Payments are made to the Daycare provider by LSCO once per month after the invoice is submitted. Payments are made by Direct Deposit.
• School Holidays will not be covered by GAP. The child must attend a minimum of one day per week, for that week to be paid by GAP.
• I am responsible for any billed expense above the weekly GAP amount.
• Invoices must be completed and signed by the due date provided on the invoice schedule.
• I can choose to utilize an Individual or Day Care Center as the Day Care Provider for my children.

I understand that Gator Assistance Program may be discontinued if:

• I am not enrolled in a minimum of 6 credit hours for the Fall/Spring semester or 3 credit hours for the Summer semester.
• My GPA falls below 2.0
• I fail to adhere to the guidelines of the Gator Assistance Program
• I falsify any information regarding my application and/or daycare documentation
• I receive child care assistance from any other Federal agency or community resource; and doing so will jeopardize my eligibility to receive GAP for future semesters.

Student Signature: ____________________________  Date: ______________________

By signing above, I acknowledge that I have read and completely understand the Gator Assistance Program guidelines.
Gator Assistance Program

Indemnification

Name: _______________________________ R800 ______________________

______________________________, hereinafter referred to as Parent/Guardian, shall have sole and exclusive responsibility for the safety of its own children, foster children, kin, relatives, or family (collectively referred to as “child care candidates”), including the duty to provide safe conditions and a safe day care facility for such candidates. Parent/Guardian agrees to indemnify, defend, and hold harmless Lamar State College Orange, the State of Texas and all of its agencies, employees, successors, and assigns, from and against any and all claims, investigations, demands, liabilities, losses, liens, costs, expenses (including attorney’s fees), and proceedings of any kind or nature, which results from or arise of the negligent acts or omissions of day care facility, its employees, agents, servants, associates, or subcontractors.

Print Name: __________________________

Signature: ____________________________

The below links can be used to search for licensed Child Care Centers in Texas and Louisiana or Registered Child Care homes in the state of Texas.

https://www.dfps.state.tx.us/Child_Care/Search_Texas_Child_Care/default.asp

Below is the information for the Child Care Agency as selected solely by the parent.

Day Care Agency: __________________________________________

Day Care Address: __________________________________________

Day care Contact person: _____________________________________

Day Care E-mail: ____________________________________________

Day Care Phone Number: _____________________________________
New Vendor Information

Lamar State College – Orange requires a Purchase Order for all purchases. All Purchase Orders will be mailed or faxed. **INVOICES MAY BE SENT TO: Abbie.Skinner@lsco.edu.**

**The following information is required in order to accurately process a Purchase Order or Remit Payment.**

Operationally, Lamar State College – Orange will make payments due to you via direct deposit to your bank or other financial institutional account. Please complete and return this New Vendor Information form along with the attached IRS W-9 form and Direct Deposit form. If you cannot accept payment in the form of a direct deposit and must have a warrant or check, you must notify Lamar State College – Orange in writing of this limitation.

Company Name: ____________________________________________

Employer Identification Number: ________________________________

Owner's Name if not Incorporated: ________________________________

Sole Proprietors: Owner’s Social Security Number: ____________________________

Partnership:

Partner 1 Name and Social Security Number/FEI: ____________________________

Partner 2 Name and Social Security Number/FEI: ____________________________

Order from Address: ____________________________________________

City, State and Zip Code: _______________________________________

Remit to Address: ____________________________________________

City, State and Zip Code: _______________________________________

Telephone Number Voice: _______________________________________

Vendor Contact and Title: _______________________________________

Contact Telephone Number: _____________________________________

Fax Number: ________________________________________________

Contact Email Address: _________________________________________

If Texas Corporation Charter Number: _____________________________

If Professional Association Charter Number: _______________________

If Limited Partnership File Number: ______________________________

If a Texas Certified HUB Vendor Certification Number: ____________________________

    HUB Classification: _____________________________________________
Confidentiality Statement

If I am a vendor, I will ensure that all employees and subcontractors working in or for my organization protect at all times any passwords granting them to access LSC-O information.

I agree that I, and all employees and subcontractors working in or for my organization, if I am a vendor, will access, use, discuss, release, and/or divulge only the data that is needed to perform my job or the service(s) for which my organization was contracted. I understand that I, and all my employees in my organization if I am a vendor, am prohibited from accessing, using, discussing, releasing, copying, selling, loaning, altering, destroying, and/or divulging this data unless doing so is a requirement of my job and related to authorized LSC-O business. I understand that any release of this information will be done only through authorized LSC-O protocols and that if I am an employee, any breach in confidentiality by me or any other individual should be immediately reported to the Director of Information Services (if electronic media are involved), and my supervisor; if I am a vendor, I will immediately report any breach in confidentiality to the LSC-O Purchasing Director and/or to my primary contact person at LSC-O.

At the conclusion of the assignment or purpose for which data access was granted or upon request, I will return all confidential and protected information to LSC-O including all electronic files, written documents, and my personal passwords; however, if I am a vendor and the terms of my contract or standards of my profession require that I maintain this information, my organization will protect the information, keep it for the minimum time required, and destroy it in a secure manner as soon as no longer required to keep it.

By my signature below, I am certifying that I have read, understand, and agree to abide by the provisions of this policy.

_________________________________________  ______________________________
Printed Name  Title

_________________________________________  ______________________________
Authorized Signature  Date
Direct Deposit Authorization

This form may be used by vendors, individual recipients or state employees to receive payments by direct deposit or to change/cancel existing direct deposit information.

Transaction Type

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Option 1</th>
<th>Option 2</th>
<th>Option 3</th>
<th>Option 4</th>
</tr>
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<tbody>
<tr>
<td>New setup</td>
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<tr>
<td>Change financial institution</td>
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<td>☐</td>
</tr>
<tr>
<td>Change account number</td>
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<tr>
<td>Change account type</td>
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<tr>
<td>Cancellation</td>
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</tbody>
</table>

Payee Identification

<table>
<thead>
<tr>
<th>Payee type</th>
<th>Texas Identification Number (TIN)</th>
<th>Individual Taxpayer Identification Number (ITIN)</th>
<th>Mail code (If not known, leave blank.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>State employee</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Vendor or other recipient</td>
<td>☐</td>
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<td>☐</td>
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<td>☐</td>
<td>☐</td>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Payee name</th>
<th>Phone number</th>
<th>ext.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing address</td>
<td>City</td>
<td>State</td>
</tr>
</tbody>
</table>

New Account Information (Setups and Changes) (Completion by financial institution is recommended.)

<table>
<thead>
<tr>
<th>Financial institution name</th>
<th>City</th>
<th>State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Routing transit number</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>☐</td>
<td>☐</td>
<td>☐</td>
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</table>

<table>
<thead>
<tr>
<th>Customer account number (maximum 17 characters)</th>
<th>Type of account</th>
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<th>☐</th>
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</thead>
<tbody>
<tr>
<td>☐</td>
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<table>
<thead>
<tr>
<th>Financial representative name (optional)</th>
<th>Title (optional)</th>
<th>☐</th>
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<td>☐</td>
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</table>

| Financial representative signature (optional) | ☐ | ☐ | ☐ |
| Phone number (optional) | Date (optional) | ☐ | ☐ |
| ext. | ☐ | ☐ | ☐ |

Existing Account Information (Changes Only)

<table>
<thead>
<tr>
<th>Routing transit number (9 digits)</th>
<th>Customer account number (maximum 17 characters)</th>
<th>☐</th>
<th>☐</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
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</tr>
</tbody>
</table>

| ☐ | ☐ | ☐ | ☐ |

International Payments Verification (required)

<table>
<thead>
<tr>
<th>Will these payments be forwarded to a financial institution outside the United States?</th>
<th>☐</th>
<th>☐</th>
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</thead>
<tbody>
<tr>
<td>☐</td>
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</tbody>
</table>

If **YES**, please contact LSC-O Accounts Payable office at (409) 882-3356 for further instructions.

Authorization for Setup, Changes or Cancellation (required)

I authorize Lamar State College-Orange and the Texas Comptroller of Public Accounts to deposit my payments to my financial institution electronically.

I understand Lamar State College-Orange or the Texas Comptroller of Public Accounts will reverse any payments made to my account in error.

I further understand that Lamar State College-Orange and the Texas Comptroller of Public Accounts will comply at all times with the National Automated Clearing House Association's rules. (For further information on these rules, please contact your financial institution.)

Authorized Signature | Printed name | Date |
|----------------------|-------------|-----|

Cancellation by Agency (for state agency use)

<table>
<thead>
<tr>
<th>Reason</th>
<th>Date</th>
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</table>

Authorized Signature (for state agency use)

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

Phone number | Agency number |
|-------------|--------------|

Agency name: Lamar State College - Orange

Please return your completed form to

Lamar State College - Orange
Abbie Skinner
410 Front Street
Orange, TX 77630
E-mail: Abbie.Skinner@lsco.edu
Phone# (409) 882-3393
Instructions for Direct Deposit Authorization

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. To request information for review or to request error correction, use the contact information on this form.

Section 1: Transaction Type
Select the appropriate transaction type(s).

Section 2: Payee Identification
Select payee type, provide the Texas Identification Number (TIN), Employer Identification Number (EIN) Social Security Number (SSN)* or Individual Taxpayer Identification Number (ITIN) and enter payee contact information.

*Federal Privacy Act Statement
Disclosure of your Social Security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law, 42 U.S.C. sec. 405(c)(2)(C)(i); Texas Govt. Code Sections 403.011, 403.056, and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

Section 3: New Account Information (Needed for setups and changes)
Completion by financial institution is recommended.

Important: Your direct deposit account information may be different from the account information printed on your checks. It is recommended that you contact your financial institution to confirm your direct deposit account information.

Prenote Test:
A prenote test will be sent to your financial institution for the account information provided. The prenote test is for a period of six banking days, and it is sent to your financial institution to verify your account information. If no further action is required by your financial institution, your direct deposit instructions will become effective when the six banking day prenote time frame has expired.

Section 4: Existing Account Information (Needed for changes to existing account information)
When requesting a change to your existing direct deposit account information, you must complete Section 4 with the existing account information for verification purposes. This measure will help the paying state agency verify accuracy of the requested change.

Any change to banking information begins a prenote test period. See explanation in Section 3, above.

Section 5: International Payments Verification
Check "YES" or "NO" to indicate if direct deposit payments to the account information designated in Section 3 of this form will be forwarded to a financial institution outside the United States. If "YES," also complete the ACH (Direct Deposit) Payment Destination Confirmation (Form 74-227).

Section 6: Authorization for Setup, Changes or Cancellation
Must be completed in its entirety, and no alterations to the authorization language will be accepted.

For State Agency Use

Section 7: Cancellation by Agency
Provide reason for cancellation request.

Section 8: Authorized Signature
For state agency use only.
# Request for Taxpayer Identification Number and Certification

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

## General Instructions

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

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

**Purpose of Form**

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

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

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

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### 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.

<table>
<thead>
<tr>
<th>1</th>
<th>Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Business name/disregarded entity name, if different from above</td>
</tr>
<tr>
<td>3</td>
<td>Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</td>
</tr>
<tr>
<td>4</td>
<td>Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</td>
</tr>
<tr>
<td>5</td>
<td>Address (number, street, and apt. or suite no.) See instructions.</td>
</tr>
<tr>
<td>6</td>
<td>City, state, and ZIP code</td>
</tr>
<tr>
<td>7</td>
<td>List account number(s) here (optional)</td>
</tr>
</tbody>
</table>

#### 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.

### Part III Sign Here

**Signature of U.S. person**

<table>
<thead>
<tr>
<th>Date</th>
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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, the U.S. owner of the grantor trust and not the trust; and
• In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

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

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

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.
1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:
• You do not furnish your TIN to the requester,
• You do not certify your TIN when required (see the instructions for Part II for details),
• The IRS tells the requester that you furnished an incorrect TIN,
• 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
• 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 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 tax return.

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.

<table>
<thead>
<tr>
<th>IF the entity/person on line 1 is a(n) . . .</th>
<th>THEN check the box for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporation</td>
<td>Corporation</td>
</tr>
<tr>
<td>Individual</td>
<td>Individual/sole proprietor or single-member LLC</td>
</tr>
<tr>
<td>Sole proprietorship, or</td>
<td>Limited liability company and enter the appropriate tax classification.</td>
</tr>
<tr>
<td>Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.</td>
<td></td>
</tr>
<tr>
<td>LLC treated as a partnership for U.S. federal tax purposes,</td>
<td></td>
</tr>
<tr>
<td>LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Partnership</td>
<td>Partnership</td>
</tr>
<tr>
<td>Trust/estate</td>
<td>Trust/estate</td>
</tr>
</tbody>
</table>

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—

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—

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.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 4 and 6</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales</td>
<td>Generally, exempt payees 1 through 5</td>
</tr>
<tr>
<td>Exempt from FATCA reporting code. The following codes identify</td>
<td>Payments made in settlement of</td>
</tr>
<tr>
<td>payees that are exempt from reporting under FATCA. These codes</td>
<td>payment card or third party network</td>
</tr>
<tr>
<td>apply to persons submitting this form for accounts maintained outside 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.</td>
<td>transactions</td>
</tr>
</tbody>
</table>

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.

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

Enter your TIN in the appropriate box. If you are a resident alien and 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 single-member LLC that is disregarded as an entity separate from its owner, enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

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

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

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

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

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

**Part II. Certification**

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

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

**Signature requirements.** Complete the certification as indicated in Items 1 through 5 below.
1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

### What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account) other than an account maintained by an FFI</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account</td>
</tr>
<tr>
<td>3. Two or more U.S. persons (joint account maintained by an FFI)</td>
<td>Each holder of the account</td>
</tr>
<tr>
<td>4. Custodial account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor²</td>
</tr>
<tr>
<td>5. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee¹</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The actual owner¹</td>
</tr>
<tr>
<td>6. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The owner²</td>
</tr>
<tr>
<td>7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))</td>
<td>The grantor*</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Disregarded entity not owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td>9. A valid trust, estate, or pension trust</td>
<td>Legal entity²</td>
</tr>
<tr>
<td>10. Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
<td>The corporation</td>
</tr>
<tr>
<td>11. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>12. Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
<tr>
<td>13. A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
</tbody>
</table>

1. List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person’s number must be furnished.
2. Circle the minor’s name and furnish the minor’s SSN.
3. You must show your individual name and you may also enter your business or DBA name on the “Business name/disregarded entity” name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.
4. List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships, earlier.

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

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

### Secure Your Tax Records From Identity Theft

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

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

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

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

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

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

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

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.
The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

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

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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