



FARMERS MARKET RULES

The purpose of the Hiawatha Farmers Market is to promote the sustainability of local agriculture, to improve the nutritional well being of consumers, and to increase the social health and wealth of the local community. The Market strives to educate the public regarding the benefits of preserving local agriculture and of making healthy food choices. In order to promote the market and foster the sense of community, all vendors and staff are expected to behave in a professional manner toward each other and their customers at all times. We believe the success of the Hiawatha Farmers Market is dependent on placing cooperation among all market constituents. Vendors, staff and customers who work together will build a healthier, more enjoyable market where all vendors can prosper, customers can find the quality products they expect, and producers and consumers can make the connections that build community.

IMPORTANT: Please read the rules and sign the Market Application, Indemnity Agreement and Lease form. Your signature indicates that you have read, understand and agree with these rules. All vendors will be required to sign all forms before being allowed to sell at the market.

DATES AND TIMES

The Market will open **April 29, 2018 through October 28, 2018** from 11:00 am to 2:00 pm

NO selling or bagging before 11:00am will be allowed. As soon as the bell rings vendors may begin selling. The Market Manager will ring the bell at 11:00 am. Vendors will **NOT** be allowed to leave the market before 2:00 pm.

FEES

Fifteen Dollars (\$15.00) per day pass. **STALL FEES ARE DUE BY MARCH 1ST:**

The Season Rate:

- One space shall be Two Hundred Dollars (\$200.00); (equal to 2 parking stalls)
- Two spaces shall be Two Hundred Fifty Dollars (\$250.00); (equal to 4 parking stalls)
- Three spaces shall be Dollars (\$300.00); (equal to 6 parking stalls)

Seasonal vendors must pay the seasonal lease fee before market starts or at the first market they attend. Vendors cannot pay the seasonal fee in payment installments. Failure to pay current and past due stall fees may result in loss of market space for the day, and/or expulsion from the market. The Market will not reimburse for fees paid if a vendor decides to no longer participate at the Market, except in cases of unforeseen hardship, as determined by the Park Director. The Market Manager will determine cancellation of market due to inclement weather conditions.

Products sold by weight must be sold on scales certified by the Iowa Department of Agriculture. **Vendors are responsible for the necessary sales tax** on the goods when applicable.

All food items must be displayed or stored off the ground. This includes products in boxes or baskets which may be needed later to replenish inventory currently for sale. The picnic tables at the site are for the convenience of the shoppers and are not to be used for display of goods for sale or the leisure of vendors. Vendors utilizing stall space are responsible for cleaning their area before leaving the market for the day. This should also be done periodically throughout the market to avoid congestion and maintain an appearance suitable to the market.

The Hiawatha Farmers Market will have one key person (Marketing Manager) for the purpose of facilitating the market on sale days. This person will be in charge of day to day decisions. Vendors are expected to honor the decisions of this individual. Grievances should be directed to Kelly Willadsen, of Hiawatha Parks and Recreation at 319-393-1515.

STALL ASSIGNMENTS

Market management has full authority to assign stall space. Requests for particular sites will be given consideration but management reserves the right to assign and locate all vendors. One stall entitles a vendor to a maximum 18' by 18' space (equal to two parking stalls) for product display, storage, preparation and parking. A \$50.00 fee will be charged for use of electricity in the park for the season. All seasonal lessees will have assigned stalls for the entire season. Market is located on N. 10th Avenue parking lot of Guthridge Park, Hiawatha.

Stalls will be given out on first come, first serve basis and must be assigned before set up occurs. You are not guaranteed the same stall as previous years. Any late coming vendors will be given a stall at the far end for safety purposes of the patrons. The Market Manager will direct the vendor to your stall area.

SEASON VENDORS

- Must notify the Marketing Manager at least 24 hours in advance when you will not be using your season stall.
- Payment for seasonal vendors must be received by March 1st. Vendors cannot pay the seasonal fee in payment installments.
- Must be at the market at 10:00 am to set up. If they are not there their leased space may be given to a different day pass vendor for that week.

If a season vendor does not use their season stall for two consecutive weeks without notifying the Market Manager they will lose their season stall and season status.

Remember that if you are sharing a stall, you MUST put that persons name on your registration form at the beginning of the season. You are not allowed to share this stall if you have not done so. Both vendors will need to sign the compliance agreement and submit their individual registrations. If someone else is using your stall, they will not be allowed to set up until the regular stall fee of \$15.00 is paid to the Market Manager.

VENDOR EQUIPMENT AND SUPPLIES

The Hiawatha Farmers Market is not responsible for any lost or stolen supplies. Each vendor is responsible for providing, monitoring and removing all equipment and supplies he or she requires doing business on the Market site. This includes signs, tables, chairs, products and equipment utilized for clean-up purposes.

Vendors will provide their own table for selling or sell off the back of their vehicle. Vendors are responsible for keeping their space attractive during Market hours and for cleaning up their space after the market closes.

All vendors who wish to erect canopies (including umbrellas) on the farmers market site during a normal period of market operations, including the set up and break down period, **are required to have their canopies sufficiently and safely anchored to the ground** from the time their canopy is put up to the time it is taken down. Any vendor who fails to properly anchor his or her canopy will not be allowed to sell at the farmers market on that market day, unless that vendor chooses to take down and stow their canopy and sell without it. **The Market Manager will be directing set up so that the fronts of the vendor displays are aligned in a straight row for safety reasons.**

All signs must remain within the allotted vendor's exhibit space and must not block traffic or pedestrian ingress or egress, or interfere with other vendors' display or views. **HIAWATHA FARMERS MARKET** strongly recommends all vendors market their business by posting adequate signs or banners.

SIGNAGE: All vendors are encouraged to post a sign identifying him/her or the name of the business represented.

PRICE SIGNAGE: Vendors are encouraged to clearly mark the prices of their items. This can be done by individually tagging each item or by listing all of your items and prices on a large sign or blackboard.

Vendors must have sacks available to put purchased goods in for their customers. You can purchase sacks from area grocery stores or paper distributors listed in the phone book. **Vendors are asked to use the dumpster in the parking lot for their garbage. The garbage cans put out in the parking lot are for customer use.**

TAXES, FEES AND LICENSES

Each vendor is responsible for filing state sales tax statements where applicable. Call Dave Herzog, Revenue Agent, at (319) 341-9718 if you have questions as to whether the products you sell are subject to sales tax.

All sales are to be by container or item, not by weight unless the vendor has present at the market a legal for trade scale that has been licensed and inspected by the Iowa Department of Agriculture and Land Stewardship, Weights and Measures Bureau Vendors are not allowed to give produce or other items away for free or at unreasonably low prices, thus undercutting potential sales of other vendors.

MOBILE FOOD PERMITS: – See Market Manager for information.

WIC PROGRAM: The Hiawatha Farmers Market is a participant in the Iowa Farmers Market Coupon Program sponsored by the Iowa Department of Agriculture. Clients of the Women, Infants & Children (WIC) program, nutritionally-at-risk Iowans, are given checks from local area distribution centers for the purchase of fresh fruits and vegetables from an Iowa Certified Farmers Market Program Vendor. In order to become a certified vendor, you must complete an application form and meet certain other requirements set by the Iowa Department of Agriculture. Do not accept these checks unless you have been certified by the State Department as an **IOWA CERTIFIED FARMERS MARKET PROGRAM VENDOR**. Upon certification you will be given a sign to post at your stall. Please be sure the sign is easily visible to people attending the market. Please see the Market Manger for more information.

USDA FOOD STAMP PROGRAM: Farmers Markets are identified as a place where food stamps may be used to purchase food for human consumption and garden seeds and plants that produce food. If interested in accepting food stamps, contact the U.S. Department of Agriculture, Food and Nutrition Service, at 515-284-4035 or write them at 210 Walnut Street, Room 641, Des Moines, IA 50309, to obtain an application form and further information.

www.fns.usda.govifsp/

Vendors are encouraged to consider obtaining individual liability insurance for products sold. All vendors shall provide, at the time of application, copies of any permits and licenses applicable to the sale of their products.

FARMERS MARKET WAGONS

Farmers market wagons are for use of the consumers and should be accompanied by a volunteer group for assistance. Wagons must be returned to the stall after use. Children will not be allowed to ride in wagons. These rules may be modified at any time. The market manager will notify all vendors of changes. Deadline for contracts is March 1st.

Let's have a great season!

City of Hiawatha; 101 Emmons St. Hiawatha IA 52233 319-393-1515

Please call the Iowa Department of Agriculture and Land Stewardship if you have any questions about this information. Iowa Department of Agriculture and Land Stewardship.

Henry A. Wallace Building, Des Moines, IA 50319

(515) 281-5321 www.agriculture.state.ia.us

**FARMERS MARKETS
REQUIREMENTS FROM INSPECTIONS & APPEALS
FOOD & CONSUMER SAFETY BUREAU**

The following products may be sold at a farmers market to consumer customers without being licensed as a food establishment at the market location:

1. Fresh fruits and vegetables which are whole and uncut
2. Bakery products that are not potentially hazardous. These products include only the following items: breads, cakes, doughnuts, pastries, buns, rolls, cookies, biscuits, and pies (except meat pies). The following products are examples of bakery products that are potentially hazardous and cannot be sold at farmers market without a license: soft pies, custard filled products and cream filled products.
3. Fresh Shell Eggs that are kept at 45 F or below (ambient temperature)
4. Honey
5. Non-potentially hazardous food products; that is products that do not require refrigeration, since they are shelf-stable. These products can be prepared in the home, to be sold for consumption off-the-premise. Some examples of products that can be prepared in the home for direct sale to consumer customers include: jams, jellies and dried noodles.

The following products may not be sold at a farmers market without appropriate licensing from local, state or federal authorities:

1. Potentially hazardous food products, which include meat, poultry, dairy products
2. With the sole exception of jams and jellies, no "home style" canned goods can be sold at farmers markets, since food in a hermetically sealed container shall be obtained from a licensed food processing plant. (Section 3-201.12 of the Food Code which has been adopted by Section 137F.2 of the Code of Iowa)

What type of licenses are honored to sell potentially hazardous foods at farmers Market?

1. Farmer's market potentially hazardous food license.
 - a. A separate license is required for each county in which a vendor sells food.
 - b. The license is only valid at farmers markets.
 - c. If the vendor has operates two or more stands simultaneously, a separate license is required for each unit.
2. Mobile food license
3. Temporary food service license
4. Canned goods, except jams and jellies, must be from a licensing food processing plant.

Labeling Requirements

All food must be labeled with the common name of the food and the name and address of the person who prepared the food.

Allergen information needs to be declared on the label or by the use of a placard.

The following food products are considered major allergens: Peanuts, Soybeans (not refined soybean oil), Milk, Eggs, Fish, Crustacean (crab, lobster or shrimp), Tree Nuts (almonds, pecans or walnuts) & Wheat.

Food that is prepared in licensed food establishments or food processing plants must be labeled with the following information:

1. Product name
2. A list of ingredients in order of predominance (by weight). If the product has a standard of identity in the Code of Federal Regulations, it must conform to that standard.
3. Name and address of the manufacturer, packer or distributor. Unless the name given is the actual manufacturer, it must be accompanied by a phrase which states the product is: “manufactured for” or “distributed by.”
5. Net weight or volume.
6. Allergen information.

For more information please contact:

Linn County Public Health
501 13th St NW
Cedar Rapids, IA 52405
Phone: (319) 892-6000
Fax: (319) 892-6099
health@linncounty.org

**Keep above pages for your reference.
Please fill out the following pages.**

Hiawatha Farmers Market

2018 Vendor Application

Name(s) _____

Business Name _____

Farm/Business Address _____

Mailing Address if different than Street Address _____

City _____ State and Zip Code _____

Work Phone _____ Fax _____

Home Phone _____ E-mail _____

Please mark those categories in which you plan to sell. Number your choices by sales volume with 1 being the largest sales item.

Fresh farm products _____

Processed farm foods _____

Baked goods and grain products _____

Fishermen _____

Concessionaires' _____

Artisans _____

Charitable Organizations _____

Description of items to be sold

Season Pass _____

Day Pass _____

Electricity _____

City of Hiawatha
101 Emmons St. Hiawatha IA 52233
319-393-1515

2018 Hiawatha Farmers Market Lease

This Hiawatha Farmers Market Lease (the "Lease") is entered into this _____ day of _____, 2018 by and between the City of Hiawatha, Iowa (the "City") and _____ (the "Lessee").

WHEREAS, the City hereby agrees to lease to Lessee and the Lessee agrees to lease from the City space at the Hiawatha Farmers Market located in the N. 10th Avenue parking lot of Guthridge Park, located at the south end of the parking lot;

NOW THEREFORE, the City hereby leases to the Lessee an 18' by 18' space (equal to two parking stalls) (the "space") for a period beginning **April 29, 2018 through October 28, 2018** (the "Season") for the sum of Ten Dollars (\$15.00) per day.

DATES AND TIMES

The Market will open April 29, 2018 through October 28, 2018 from 11:00 am to 2:00 pm (Vendors may stay later if they wish).

NO selling or bagging before 11:00am will be allowed. Vendors are not allowed to sell to each other before the start time of the market. As soon as the bell rings vendors may begin selling. The Market Manager will ring the bell at 11:00 am. Vendors will **NOT** be allowed to leave the market before 2:00 pm.

FEES

Please circle what month(s) you would like to vend at: (May through October) –

May

June

July

August

September

October

The Season Rate:

One space shall be Two Hundred Dollars (\$200.00); (equal to 2 parking stalls)

Two spaces shall be Two Hundred Fifty Dollars (\$250.00); (equal to 4 parking stalls)

Three spaces shall be Three Hundred Dollars (\$300.00); (equal to 6 parking stalls)

Season Pass _____ Number of Stalls _____ Fee Paid

Day Pass Rate \$15.00

Day Pass vendors will be placed by market manger after all seasonal vendors are in place. Please show at 10:00am and wait to be placed in your designated location. (equal to 2 parking stalls) You will not receive the same spot each time. Please pay market manager upon arrival or stop in Hiawatha City Hall Monday-Friday to pay for your day pass.

STALL FEES ARE DUE BY MARCH 1ST

SEASON VENDORS

- Must notify the Marketing Manager at **least 24 hours** in advance when you will not be using your season stall.
- Vendors cannot pay the seasonal fee in payment installments.

- Must be at the market at **10:00 am** to set up. If they are not there their leased space may be given to a different vendor for that week.
1. All Seasonal Lessees will have assigned stalls for the entire leased dates.
 2. The market days and hours shall be every Sunday during the season, including holidays, from 11 a.m. until 2:00 p.m.;
 3. The Lessee agrees to abide by and comply with the hours of operation as prescribed above.
 4. The Lessee shall not have the right to sublet the space to anyone or permit anyone to offer for sale in the space any items not produced or manufactured by the Lessee.
 5. The Lessee shall offer for sale at the Hiawatha Farmers Market only vegetables, fruit and such other produce or food stuffs, or other items as are actually produced or manufactured locally. Lessee agrees and acknowledges that at least 80% of all products displayed and sold at the Hiawatha Farmers Market are produced by the Lessee.
 6. Lessee agrees and acknowledges that the Lessee shall possess all necessary permits or certificates to sell honey, poultry, eggs, wine, meat, seafood or any other products that requires any permits or certificates. Lessee agrees to comply with all local, state and federal laws, ordinances and regulations, including, but not limited to, those regulating vending and labeling of merchandise.
 7. The Lessee agrees to only sell from the Spaces designated for selling. The Lessee further acknowledges that the Lessee shall at all times keep the Space, including the surrounding area, counter and shelves clean, swept and free of debris. Lessee further acknowledges that at the conclusion of each business day, or at any such other time as the Lessee may depart from the Space, Lessee shall thoroughly clean and sweep the leased Space, and remove all equipment, produce, products and debris.
 8. Lessee agrees that the continued use and occupancy of the Space is subject to the Lessee complying with all rules and regulations promulgated from time to time by the City.
 9. The City reserves the right to relocate the Lessee to an alternate location during the 2018 season.
 10. If the Lessee fails to comply with any of the terms or conditions of this Lease or fails to abide with any law, rule or regulation of the City, the State or Federal Government, the City shall have the right to immediately terminate this Lease. If the City elects to terminate this Lease, Lessee's rights under this Lease shall be forfeited and the Lessee shall immediately vacate the Space.
 11. The City shall have no responsibility to the Lessee, Lessee's employees, agents or helpers for any loss, damage, injury or loss of use that the Lessee, the Lessee's employees, agents or helpers may incur because of acts of God.
 12. The Lessee agrees to hold harmless the City from any and all claims or causes of action for liability, including attorneys' fees and costs, in any way arising out of or directly or indirectly connected with the use of the leased Space by the Lessee or the Lessee's activities or the sale or distribution of any products. Lessee agrees this hold harmless agreement shall include all of Lessee's employees, agents or helpers or any other persons using the Space or acting for or on behalf of the Lessee with or without the Lessee's permission or approval.
 13. Lessee agrees and acknowledges that the Lessee or the Lessee's employees or agents who enter the Farmers Market area shall not be under the influence of alcohol or drugs. If the Lessee or the Lessee's employees, agents or helpers violate this provision of the Lease, the City, at its sole discretion, may require the Lessee to forfeit the leased Space for the day or year. In addition, the City may cancel this Lease for fighting or otherwise disturbing the peace caused by Lessee, Lessee's employees, agents or helpers on the premises.
 14. Notwithstanding the above, the City may cancel this Lease upon dispatch, posting, or presentation of seven (7) days notice to the Lessee.

15. The Hiawatha Farmers Market is not responsible for any lost or stolen supplies.
16. The Market Manager will be directing set up so that the fronts of the vendor displays are aligned in a straight row for safety reasons. Also vendors are asked to use the dumpster in the parking lot for their garbage. The garbage cans put out in the parking lot are for customer use.

Deadline for contracts is March 1st.

Dated this _____ day of _____, 20__.

LESSEE: _____

Name

Address

Phone

Email

Checks made payable to City of Hiawatha.

City of Hiawatha
Park and Recreation Department
INDEMNITY AGREEMENT
Farmers Market Registration

Business Name _____

Name _____

Address _____

Day Phone _____ Night Phone _____

E-Mail Address _____

Please circle the types of items you plan to sell.

Fresh fruits Fresh Vegetables Baked goods Eggs Honey
Flower/Plants Handicrafts Other _____

Printed Name

Business Name, if applicable

Agrees to indemnify and hold harmless the City of Hiawatha and its employee and officers from and against all liability claims, damages, demands, causes of action, suits or judgments for death, injury or damage to persons or property, whether directly or indirectly, arising out of or in connection with concessionaire's use of the premises or the intended use there of from all liability claims arising out of: the actions of myself, my employees, agents and helpers at the Farmers Market; items brought to the Farmer's Market (including vehicles, booth materials, umbrellas); items sold at the Farmer's Market; and other liability except that arising out of the sole negligence of the City of Hiawatha

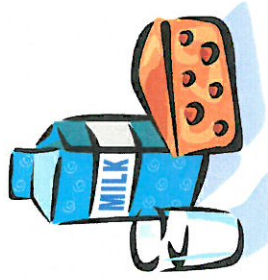
Signature

Hiawatha Farmers Market

Hi We Accept SNAP Tokens

Swipe your SNAP EBT card to
get tokens at SNAP Booth

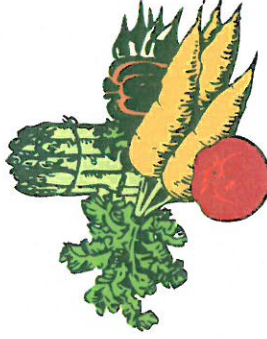
Tokens can be used for:



Dairy Products



Meat



Produce

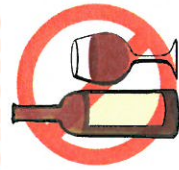


Shelf Stable



Veggie + Fruit
Plants

Tokens cannot be used for:



Wine or Alcohol

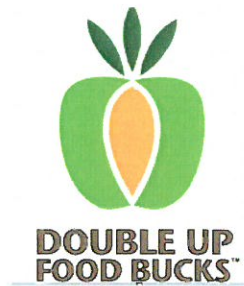


Prepared Food



Flowers





ACCEPTING SNAP TOKENS AT THE HIAWATHA FARMERS MARKET

The SNAP booth (at 10th Avenue parking lot of Guthridge Park) will swipe patrons EBT cards in exchange for wooden tokens (each token represents a value of \$1).

Vendors can also accept SNAP EBT cards at their booth, if they are certified to do so and want to offer that option.

Vendors selling items that can be purchased through the SNAP program should accept the tokens as cash.

Items that can be purchased using SNAP tokens:

- Produce
- Meats
- Cheese
- Dairy products to consume off site (milk & eggs, for example)
- Specialty foods to consume off site (jars of jam, honey, salsas, for example)

Items that CANNOT be purchased using SNAP tokens:

- NO Flowers- potted or fresh-cut
- NO Alcohol (wine or kombucha, for instance)
- NO Prepared food for consumption on site (no burritos, gyros, etc.)
- NO Dairy products for consumption on site (no ice cream bars or individual cups)
- NO Artisan products

NO CHANGE CAN BE GIVEN FOR TOKENS! Example- if a patron buys \$3.50 of produce, they should give you 3 tokens and \$.50 OR purchase an additional \$.50 of product to equal \$4.

REDEEMING YOUR TOKENS

Vendors will be provided specially labeled gallon plastic bags to keep any tokens collected.

Gallon bags of tokens can be turned in to SNAP booth volunteers at the end of a market or at Horizons main office (819 5th St. SE) during normal business hours (8 a.m.-5 p.m., Monday-Friday).

When bags are turned in, vendors will receive a receipt indicating the amount of tokens received.

Payment for tokens will be made in the form of direct deposits to vendors once per month (just after the 2nd market of each month). Exceptions to the once per month deposit will be made for exceptionally large token values.

VENDORS MUST FILL OUT AN ACH PAYMENT FORM AND PROVIDE A VOIDED CHECK IN ORDER TO RECEIVE A DIRECT DEPOSIT.

THINGS TO KNOW ABOUT THIS PROGRAM

This program was made possible with the support and assistance of:

City of Hiawatha

Horizons, a Family Service Agency

Hawkeye Area Community Action Program (HACAP)

Mt Mercy Enactus Group

UICCU

WellLabs

Back in Line Family Chiropractic and Wellness



We are not responsible for lost or stolen tokens at the market. We assume responsibility after you turn the tokens in to us at the SNAP booth or Horizons, but up until that point they are the responsibility of the patron using them or the vendor collecting them.

We appreciate feedback! The SNAP booth, like the market itself, is run by volunteers who may not have every answer to questions on site. If you have questions, please visit the market Information Booth, or call 319-393-1515 ex 220 office during normal business hours.

**If interested in participating in the SNAP program
please fill out the following forms and keep the
above pages for your reference.**

Authorization Agreement for Direct Deposit

I (we) hereby authorize **Horizons, a Family Service Agency**, hereinafter called COMPANY, to initiate credit entries to my (our) account indicated below and the financial institution named below, hereinafter called DEPOSITORY, to credit the same to such account. I (we), also, authorize the COMPANY to initiate debit entries to my (our) account indicated below and the DEPOSITORY to reverse any credits made to such account in error. This authority is to remain in full force and effect until COMPANY has received written notification from me (or either of us) of its termination in such time and in such manner as to afford COMPANY and DEPOSITORY a reasonable opportunity to act on it.

Date	Name (Print)	Financial Institution Name
Employee Number/SS#	Account Number	Financial Institution Number

Signature _____

CHECK ONE:

I am not currently participating in the Direct Deposit Program

ADD - Deposit my pay to the account shown.*

I am currently participating in the Direct Deposit Program

CHANGE - Change financial institutions and/or account number.*

CANCEL - Stop my participation in the program

Due to the time required for COMPANY and bank processing, allow one or two pay periods for processing.
You will receive a regular paycheck until the change can be processed.

IMPORTANT! CHECK TYPE OF ACCOUNT: CHECKING SAVINGS

TAPE YOUR VOIDED CHECK HERE

NOTE: Always get the Financial Institution Number from a check, never use the information from a deposit slip

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	Horizons, A Family Service Alliance 819 5th St SE, PO Box 667 Cedar Rapids, IA 52406-0667
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)												
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.	Social security number <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>											
Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.	or Employer identification number <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </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 on page 3.	

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

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

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

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*
- By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 2. Certify that you are not subject to backup withholding, or
 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
 4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

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