



LAUDERDALE LAKES

AMERICAN RESCUE PLAN ACT (ARPA)

PROGRAM

Program Guidelines

The City of Lauderdale Lakes, through the American Rescue Plan Act (ARPA) Grant, will provide assistance to our low-income residents during this time of great economic need to assist in alleviating the financial impact the COVID-19 Pandemic.

OVERVIEW

Upon approval of funding, the City of Lauderdale Lakes will be accepting applications from households that have been financially impacted by COVID 19. Eligible households may receive rental or mortgage assistance along with utilities to include (electricity, internet/cable and water). Assistance will be provided to eligible households on a first come- first qualified- first served basis and as long as funding is available.

Information provided by the applicant(s) may be subject to Chapter 119 Florida Status, regarding Open Records.

The Development Services Grant staff will contact applicants by email or mail should additional information or documentation is required. Incomplete applications will delay the review process and insufficient information and/or documents may result in denial.

PROGRAM DESCRIPTIONS

Residential Rental, Mortgage, Utilities (electricity, water, internet/cable) Assistance Program

Summary: Funds will be awarded to landlords, mortgage institutions and/or utility (electricity, water and internet/cable) provider; as one-time payment for households that show financial hardship because of COVID-19.

Maximum Award: Maximum award of up to 12 months beginning from March 1st 2020 or \$20,000 for past due rent or mortgage payments and utility payments per qualified household.

Eligible Activity: One-time emergency payment on behalf of eligible families for rent, mortgage (**principal and interest, insurance or taxes**) and/or utility (electricity, internet/cable and water) payments to prevent eviction, delay foreclosure or utility service disconnection.



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Additional Information:

1. Award amount will vary based upon need. Twelve months rental/ mortgage maximum.
2. Rent/Mortgage assistance program for residents who earn less 80% AMI (\$73,400), have lost job earnings due to COVID-19.
3. Payment sustainability after assistance is the applicants' responsibility.
4. The dwelling must be located within City of Lauderdale Lakes city limits.
5. Families to be assisted must be homeowner's primary residence or must have a tenant –owner valid lease in the applicant's name as of March 1st, 2020.
6. The rent, mortgage and or utility (electricity, internet/cable) payment must be current as of March 1, 2020.
7. The applicant must document hardship of loss of income (under-employment or unemployment) as a direct result of COVID-19.
8. Applicant must provide letter from landlord or mortgage institution with contact and payment information.
9. W-9 form from landlord, mortgage and utilities lender must be submitted.
10. There will be no direct payment to applicant or household member, only to landlord, mortgage institution, HOAs or utility (electricity, water and internet/cable) provider directly.
11. Forms that require notarization, must be notarized before submission.
12. Mortgage assistance for principal, interest, taxes and or insurance escrows covered.
13. Mortgage institution, landlords and utilities must complete vendor registration information.
14. Utilities assistance include late fees and past due amounts.
15. Submitted applications will be reviewed for completeness and eligibility. A maximum 10 day window will be allowed to remedy situation. If not, application will be voluntarily withdrawn or denied.
16. Properties in foreclosure or listed for short sale are not eligible.
17. Homeowners without a mortgage or with a reverse mortgage are not eligible for mortgage assistance but may be eligible for utilities.
18. Duplication of Benefits: In the event that applicant received, receives or is schedule to receive additional funds as a result of compensation for COVID-19, not previously disclosed to the Program, must be immediately notified as a duplication of benefits.



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Supporting Documents:

1. Completed application package.
2. Government issued picture ID for all household members age 18 or older.
3. Social security card for all household member, regardless of age.
4. Copy of consecutive paystubs for all household members 18 years or older; profit and loss statement if self-employed.
5. Duplication of Benefits Affidavit.
6. Utilities affidavit accepting the terms and conditions of the program.
7. Landlord affidavit accepting the terms and conditions of the program.
8. Mortgage institution affidavit accepting terms and conditions of the program.
9. Payment history from landlord, utilities and or mortgage institution. Past due utility (electricity, water and internet/cable)
10. Valid rental agreement or lease agreement signed by all parties before March 1, 2020.
11. Documentation of loss of income due to COVID-19 from employer.
12. Any additional documents requested by staff.

Information provided by applicant(s) may be subject to Chapter 119 Florida Statutes, regarding Open Records.

Processing of a complete application package could take as long as 30 business days. The Community Development Grants Division staff member will contact applicants by email or mail should additional information or documentation is required. Incomplete applications will delay the review process and insufficient information and/or documents may result in denial. Payments will be made in 30 days after application approved.



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CHECKLIST

- Complete and signed application - must return with original signatures.
- Attach **COPIES of ALL** required documents listed below. Staff cannot make copies.
- Incomplete Applications cannot be processed and will be returned.

RENTAL ASSISTANCE PROGRAM – MANDATORY DOCUMENTS

Items listed below must be present at the time of submittal.

- A signed rental agreement or lease in the applicant's name signed before March 1st, 2020
- Late notice for past due rent/eviction notice or a copy of general ledger from landlord showing past due rent.
- Landlord agreement accepting terms and conditions of the program.
- W-9 form required for Landlord.

MORTGAGE ASSISTANCE PROGRAM - MANDATORY DOCUMENTS:

Items listed below must be present at the time of submittal.

- Mortgage Statement showing past due after March 1st, 2020.
- Proof of homestead, ownership and current on property taxes as of March 1st, 2020.
- Lender agreement accepting terms and conditions of the program.
- W-9 form required for Mortgage Lender.

UTILITY BILL ASSISTANCE PROGRAM - MANDATORY DOCUMENTS:

Items listed below must be present at the time of submittal.

- Copy of utility bill(s) showing past due amounts as of March 1st, 2020 (**Eligible utility expenses: electric, water and internet/cable**)
- Provide proof having been current on utility payments prior to March 1st 2020

SUPPORTING DOCUMENTATION

- Government issued picture ID for all household members age 18 or older.
- Proof of loss of income (Unemployment Benefits as of March 1st, 2020-present, last six consecutive paystubs for 2021, Tax Returns for 2019 and 2020, W2 for 2019 and 2020, notice of layoff from employer and/or Employer Verification Form completed by employer)
- If applicable Conflict of Interest Disclosure – (required for all applicants over 18)
- Signed Public Disclosure Form signed by all applicants over 18
- Duplication of Benefits form completed and notarized for all applicants over 18
- Additional documents may be requested to determine program eligibility



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APPLICATION

Incomplete applications will **NOT** be accepted. Drop-off will be conducted at the City Hall Complex located at 4300 NW 36th St. Lauderdale Lakes, FL 33319.

<input type="checkbox"/> RENTAL	<input type="checkbox"/> MORTGAGE	<input type="checkbox"/> UTILITIES
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General Information:

Applicant				Co-Applicant			
Full Name							
Social Security #							
Date of Birth / Age							
E-mail							
Phone #							
Street Address		City		State		Zip	
Mailing Address		City		State		Zip	

Other Household Members: (Social Security #'s not required for household members 18 years of age)

Name(s)	Social Security #	Date of Birth/Age	Relationship to Applicant



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Full-Time Student:

If any household member other than the applicant, co-app, or spouse of applicant is a FULL-TIME STUDENT – AGE 18 OR OLDER please list:	
NAME(s):	

Employment Information:

Applicant	Check box, if retired: <input type="checkbox"/> unemployed: <input type="checkbox"/>	
Employee Name:	Employer Name:	
Position:	Supervisor:	
Address:	Time Employed:	
Pay Rate:	Pay Frequency:	
Annual Income (gross salary, overtime, tips, bonuses, etc.): \$		
Phone:	Fax:	

Co-Applicant		
Employee Name:	Employer Name:	
Position:	Supervisor:	
Address:	Time Employed:	
Pay Rate:	Pay Frequency:	
Annual Income (gross salary, overtime, tips, bonuses, etc.): \$		
Phone	Fax:	

NOTE: Attach additional sheets as necessary for all household members 18 years and over.



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Applicant:

Does Applicant/Co-Applicant Own a Home?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Monthly rent/mortgage: \$	

Ethnicity/Special Needs:

Optional for reporting purposes only, please check all that apply for Head of Household Only

<input type="checkbox"/> White <input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> Asian/Pacific Islander <input type="checkbox"/> Native American <input type="checkbox"/> Disabled or Disabled Minor <input type="checkbox"/> Elderly <input type="checkbox"/> Special needs <input type="checkbox"/> Farmworker <input type="checkbox"/> Other _____	
Are you a City of Lauderdale Lakes employee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a family member of a City of Lauderdale Lakes employee	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered YES to any of the above questions, please complete the "Conflict of Interest Disclosure Form" attachment.	



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I/we understand that Florida Statute 817 provides that willful false statements or misrepresentation concerning income; asset or liability information relating to financial condition is a misdemeanor of the first degree, punishable by fines and imprisonment provided under Statutes 775.082 or 775.83. I/we further understand that any willful misstatement of information will be grounds for disqualification. I/we certify that the application information provided is true and complete to the best of my/our knowledge. I/we consent to the disclosure of information for the purpose of income verification related to making a determination of my/our eligibility for program assistance. I/we agree to provide any documentation needed to assist in determining eligibility and are aware that all information and documents provided are a matter of public record.

_____ Signature of Applicant	_____ Print Name	_____ Date
_____ Signature of Co-Applicant or Household Member 18+	_____ Print Name	_____ Date
_____ Signature of Household Member 18+	_____ Print Name	_____ Date
_____ Signature of Household Member 18+	_____ Print Name	_____ Date
_____ Signature of Household Member 18+	_____ Print Name	_____ Date



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PUBLIC RECORDS DISCLOSURE AND ACKNOWLEDGEMENT

Information provided by the applicant may be subject to Chapter 119, Florida Statutes regarding Open Records. Information provided by you that is not protected by Florida Statutes can be requested by any individual for their review and/or use. This is without regard as to whether or not you qualify for funding under the program(s) for which you are applying.

Having been advised of this fact prior to making application for assistance for supplying any information, I/we agree to hold harmless and indemnify City of Lauderdale Lakes, any agency, its officers, employees, stockholders, agents, successors and assigns from any and all liability and costs that may arise due to compliance with the provisions of Chapter 119, Florida Statutes.

I/We agree that the City of Lauderdale Lakes does not have any duty or obligation to assert any defense, exception, or exemption to prevent any or all information given to the City of Lauderdale Lakes in connection with this application, or obtained by them in connection with this application, from being disclosed pursuant to a public records law request.

Furthermore, by signing below, I/we agree that City of Lauderdale Lakes does not have any obligation or duty to provide me/us with notice that a public records law request has been made.

I/We agree to hold harmless the City of Lauderdale Lakes, any governmental agency, its officers, employees, stock holders, agents, successors and assigns from any and all liability that may arise due to my /our funding received from the City of Lauderdale Lakes.

Applicant Signature

Date

Co-Applicant Signature

Date



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TENANT VERIFICATION/CONFIRMATION FORM

_____ has been my tenant since _____

He / She pays \$ _____ for the monthly rent of the property.

The rental unit (please circle): is an efficiency / has __ bedroom (s) and it is located at:

I certify that the following people reside at this address with above named tenant:



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Complete this section if applicable only

The following people moved out from this address:

_____	_____
_____	_____

I may be contacted at the following numbers regarding this matter:

Landlord's Name: _____ Business Name: *(If Different)* _____

Mailing Address: _____

Remit Address *(where checks will be mailed)*: _____

Phone Number: _____ Alternate Contact: _____

Email Address: _____

Landlord's Signature: _____ Date: _____



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DUPLICATION OF BENEFITS AFFIDAVIT

I, _____, do firmly affirm and certify, under penalty, that the information and statements made below are true, correct and complete.

I hereby verify that I have **not** received any duplication of Benefits that is associated with COVID 19 for Rental, Mortgage and Utility Assistance. I understand that should the City of Lauderdale Lakes determine that I have received a duplication of benefits, I will be responsible for repayment of all funds received.

Dated this _____ day of _____ 2021.

Applicant Signature

Applicant Name

The foregoing instrument was acknowledged before me **by means of** **physical presence or**

online notarization, this ____ day of _____, 2021, by _____.

Notary Public



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CONFLICT OF INTEREST DISCLOSURE

Conflict of Interest Regulations: In accordance with 24 CFR 570.611(b)(c); 24 CFR 214.303(f); 2 CFR 200; FAC 67-37; FS 112 and 420; City HR-42; A person in a position of trust, direct interest, director, employee, officer, contractor, volunteer, agent of participating agency or the family member of any individual holding these positions shall not engage in activities that create a real or apparent conflict of interest.

The purpose of this document is to assist in the determination of whether additional restrictions, oversight, or other conditions might be advisable prior to execution of any contract, finding or providing assistance. The term "Conflict of Interest" refers to situations in which financial or other personal considerations may compromise or have the appearance of compromising professional judgment in following the rules and regulation of the program.

Please mark the appropriate box for each question and complete the attachment if indicated.

Applicant Name

Property Address

City, State, Zip Code

Co-Applicant Name

1. Are you a Covered Employee?

Yes (If Yes, please complete "Attachment")

No

2. Do you, or any person who holds an ownership or financial interest (including tenancy) in the property described above, have an immediate family member (such as: spouse, domestic partner, child, stepchild, parent, stepparent, sibling, etc.) or any person who has business dealings or business ties to a **Covered Employee**?

Yes (If Yes, please complete "Attachment")

No

A "Covered Employee" is a current employee, agent, consultant or elected official or officer of any City agency.



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3. Do you, a family member, or any person who holds an ownership or financial interest in the property described above, have business dealings or business ties as an investor, owner, employee, realtor, lender, consultant, contractor, etc. that has a contractual relationship with the City of Lauderdale Lakes?

Yes (If Yes, please complete "Attachment")

No

Warning: knowingly and willingly making false or fraudulent statements to the City of Lauderdale Lakes may result in denial of assistance, civil penalties, and/or referral to law enforcement.

I have read and understand the Conflict of Interest Disclosure Form. I have disclosed all information required by this disclosure, if any, in an attached statement. I agree to comply with any conditions or restrictions imposed by the City of Lauderdale Lakes to reduce or eliminate actual and/or potential conflicts of interest. I will update this disclosure form promptly, if relevant circumstances change. I understand that this Disclosure is not a confidential document.

Signature of Applicant

Signature of Co-Applicant

If you are a City Employee or Affiliate, please complete the relevant section(s) below:

Applicant (Employee's or Affiliate 's Name):	
Applicant's Relationship with the Employee or Affiliate	<input type="checkbox"/> Self <input type="checkbox"/> Member of Applicant's family <input type="checkbox"/> Associated with an organization that employs or is about to employ Applicant



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	<input type="checkbox"/> Has a financial or other interest in or with Applicant <input type="checkbox"/> Other:
Employee's Relationship to the City of Lauderdale Lakes	<input type="checkbox"/> Employee <input type="checkbox"/> Agent <input type="checkbox"/> Consultant <input type="checkbox"/> Contractor <input type="checkbox"/> Elected official <input type="checkbox"/> Other:

DESCRIBE RELATIONSHIPS CHECK ABOVE:



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Consent for Payment of Rent to Landlord

Request for payment #: _____ (Housing Options Program Only)

I, _____ as the tenant, give my consent for payment and authorize

City of Lauderdale Lakes to pay \$ _____ to

_____, as the "Landlord", for the period(s) indicated below.

The rental unit is _____ and is located at: _____

I understand that the rent assistance funds for which I am eligible, if any, can be paid only to the Landlord, or Management Company authorized to collect same on behalf of the Landlord, and cannot be transferred to any other Landlord. Further, I understand that I am authorizing the City of Lauderdale Lakes to pay the landlord and, if I relocate or change my mind about staying at the rental unit after signing this Consent for Payment of Rent to Landlord, I will not have any claim to the rental assistance funds that are allocated to pay the Landlord.

NOTE: PAYMENTS ARE MADE BASED ON SUPERVISORY APPROVAL, AVAILABILITY OF FUNDS, VERIFICATION OF PROPERTY OWNERSHIP AND BUSINESS REGISTRATION IF LANDLORD IS INCORPORATED, AND TIMELY SUBMISSION OF THE REQUIRED DOCUMENTS.

In consideration of the amount authorized above for payment by Lauderdale Lakes to the Landlord, I

agree to make a payment of \$ _____ to the Landlord to bring my account balance current.

Tenant's Signature

Date

LANDLORD SECTION

I, _____, as the landlord, agree to accept the above referenced payment of \$ _____ from Lauderdale Lakes.

I agree NOT to proceed with any eviction proceeding for non-payment of rent if payment by Lauderdale Lakes is authorized and rendered to me within 21 business days from the date of my signature



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FROM		TO		
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Consent for Payment of Mortgage to Mortgage Lender

Request for payment #: _____ (Housing Options Program Only)

I, _____ as the property owner, give my consent for payment and authorize
Lauderdale Lakes to pay \$ _____ to _____
_____, as the "Mortgage Lender", for the period(s) indicated below.

The property is _____ and is located at: _____

I understand that the mortgage assistance funds for which I am eligible, if any, can be paid only to the Mortgage Lender for the primary residence and cannot be transferred to any other Mortgage Lender. Further, I understand that I am authorizing the City of Lauderdale Lakes to pay the Mortgage Lender and if I relocate or change my mind about staying at the property after signing this Consent for Payment of Mortgage assistance to Lender, I will not have any claim to the mortgage assistance funds that are allocated to pay the Mortgage Lender.

NOTE: PAYMENTS ARE MADE BASED ON SUPERVISORY APPROVAL, AVAILABILITY OF FUNDS, VERIFICATION OF PROPERTY OWNERSHIP AND TIMELY SUBMISSION OF THE REQUIRED DOCUMENTS.

In consideration of the amount authorized above for payment by Lauderdale Lakes to the Mortgage Lender Landlord, I agree to make a payment of \$ _____ to the Mortgage Lender to bring my account balance current.

Property Owner Signature Date

MORTGAGE LENDER SECTION

I, _____, as the mortgage lender, agree to accept the
above referenced payment of \$ _____ from Lauderdale Lakes.

I agree NOT to proceed with any foreclosure proceeding for non-payment of mortgage if payment by Lauderdale Lakes is authorized and rendered to me within 21 business days from the date of my signature



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Employment Verification Form (To be completed by Employer)

Employer Information:

1. Company Name: _____
2. Address: _____
3. Telephone Number: _____ FAX Number: _____

Employee Information:

4. Employee Name: _____
5. Employee Social Security Number: _____
6. This employee is paid: _____ Daily _____ Weekly _____ Bi-Weekly _____
7. Twice Monthly _____ Monthly _____
8. Hourly pay rate: \$ _____/hour Weekly scheduled working hours: _____
9. List GROSS amounts and dates of checks or cash earned by this employee during the past days:

Date	Amount

10. Does this employee receive tips in addition to the above earnings? (complete only if applicable)
 Yes No

Approximate amount of tips received and frequency: \$ _____/_____

11. Reason for income decrease (complete only if applicable):

12. Date income will income back to normal (complete only if applicable):

Projected Hourly pay rate: \$/ hour; Projected Weekly scheduled working hours:

13. Date employment started: Date employment stopped:

14. Reason for termination (complete only if applicable):

15. Will employee be eligible for re-hire if position becomes available? (complete only if applicable) (check one only) YES NO (For "NO" please give reason):

Employer Certification:

WHAT I HAVE WRITTEN ON THIS FORM IS TRUE TO THE BEST OF MY KNOWLEDGE.

 Name of Official completing information

 Signature of Official completing information

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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.

Social security number											
				-			-				
or											
Employer identification number											
				-							

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.

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. 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.

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.

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. 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

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

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

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.