



Wrap-fund Application
Kennebec and Somerset County

For Agency Use Only

Table with 2 columns: Status, Date/Time. Rows: Date Received, Application complete, Application incomplete.

All Wrap-fund applications submitted must be legible, in black or blue ink, and completed with all required information. A Wrap-fund application submitted and not completed shall be marked incomplete and returned to the Applicant to resubmit.

Date of Application:
Applicant Name:
Address:
City:
County:
Mailing Address, if different:

Please complete, if applicable:

Applicant's Provider Agency:
Case Manager Name:
Address:
Email:

Do you have a Representative Payee? Yes No If Yes, please provide:

Name:
Agency:
Phone Number:
Email:

I certify and attest that the attached information is true and complete to the best of my knowledge and belief.

Name :
Agency Name & Relationship:
Signature of person completing form :

SECTION 1 - ELIGIBILITY

Applicant must meet the Eligibility for Care requirements as stated in 10-144 C.M.R. ch. 101 § 17.02. These requirements must be verified and attested to by a clinician through a signature on the application **OR** authorization by KEPRO Atrezzo®;

Is Applicant currently enrolled in Adult Mental Health Services funded Community Support Services (Section 17)? _____ Yes/No. If yes, Applicant’s Case Manager should complete the **Verification of Current Section 17 Services** section and attach copy of the authorization by KEPRO Atrezzo® to verify enrollment.

- If no, please complete **Section 17 eligibility form** on the next page.

Verification of Current Section 17 Services

1. I hereby affirm the information included below concerning the current situation, current address, and eligibility criteria are true and accurate for this client in the Section 17 eligibility form and application.
2. I verify the Applicant meets the Eligibility for Care for Community Support Services as defined in Section 17 of the MaineCare Benefits Manual.

Case Manager must sign below, and verification of enrollment with KEPRO Atrezzo® attached to application.
Continue to Section 2 – Financial.

Referring Agency:
Printed Name:
Signature:
Date:

Section 17 Eligibility Form to be completed only for applicants that are not already in Section 17 services.

A Clinician is an individual appropriately licensed or certified in the state or province in which he or she practices, practicing within the scope of that licensure or certification, and qualified to deliver treatment under this Section. A qualified professional with one of the following credentials: Licensed Clinical Professional Counselor (LCPC); Licensed Clinical Professional Counselor-conditional (LCPC-conditional); Licensed Clinical Social Worker (LCSW); Licensed Master Social Worker-conditional (LMSW-conditional clinical); physician, psychiatrist; Psychiatric and Mental Health Nurse Practitioner (PMH-NP); Psychiatric and Mental Health Clinical Nurse Specialists (PMH-CNS); Adult Nurse Practitioner (ANP); Family Nurse Practitioner (FNP); Physician Assistant (PA); or licensed psychologist.

I hereby affirm the below-enclosed information concerning the current situation, current address, and eligibility criteria are true and accurate for this client in the Wrap Section 17 eligibility form and application.

1. I verify the Applicant meets the Eligibility for Care for Community Support Services as defined in Section 17 of the MaineCare Benefits Manual.

Client Information	Diagnosis Information
Name:	Primary Diagnosis:
Date of Birth:	Date Given:
Social Security number:	

Specific Eligibility Requirements.

A member meets the specific eligibility requirements for covered services under this section if:

- A. The person is age eighteen (18) or older or is an emancipated minor with:
 1. A primary diagnosis of Schizophrenia or Schizoaffective disorder in accordance with the DSM 5 criteria; or
 2. Another primary DSM 5 diagnosis or DSM 4 equivalent diagnosis with the exception of Neurocognitive Disorders, Neurodevelopmental Disorders, Antisocial Personality Disorder and Substance Use Disorders who:
 - a) Has a written opinion from a clinician, based on documented or reported history stating that he/she is likely to have future episodes, related to mental illness, with a non-excluded DSM 5 diagnosis, that would result in or have significant risk factors of homelessness, criminal justice involvement or require a mental health inpatient treatment greater than seventy-two (72) hours, or residential treatment unless community support program services are provided; based on documented or reported history; for the purposes of this section, reported history shall mean an oral or written history obtained from the member, a provider, or a caregiver; or
 - b) Has received treatment in a state psychiatric hospital, within the past twenty-four (24) months, for a non-excluded DSM 5 diagnosis; or
 - c) Has been discharged from a mental health residential facility, within the past twenty-four (24) months, for a non-excluded DSM 5 diagnosis; or

- d) Has had two or more episodes of inpatient treatment for mental illness, for greater than seventy-two (72) hours per episode, within the past twenty-four (24) months, for a non-excluded DSM 5 diagnosis; or
- e) Has been committed by a civil court for psychiatric treatment as an adult; or
- f) Until the age of twenty-one (21), the recipient was eligible as a child with severe emotional disturbance, and the recipient has a written opinion from a clinician, in the last twelve (12) months, stating that the recipient had risk factors for mental health inpatient treatment or residential treatment, unless ongoing case management or community support services are provided; AND
- g) Has significant impairment or limitation in adaptive behavior or functioning directly related to the primary diagnosis and defined by the LOCUS, or other acceptable standardized assessment tools approved by the Department. If using the LOCUS, the member must have a LOCUS score, as determined by a LOCUS Certified Assessor, of seventeen (17) (Level III) or greater, except that to be eligible for Community Rehabilitation Services (17.04-2) and ACT (17.04-3), the member must have a LOCUS score of twenty (20) (Level IV) or greater.

C. Eligible members who are eighteen (18) to twenty-one (21) years of age shall elect to receive services as an adult or as a child. Those members electing services as an adult are eligible for services under this Section. Those electing services as a child may be eligible for services under Chapter II, Section 65, Behavioral Health Services or Section 13 or both.

D. The LOCUS or other approved tools must be administered, at least annually, or more frequently, if DHHS or an Authorized Entity requires it.

Risk Factors: Documented or reported history, stating that he/she is likely to have future episodes, related to mental illness, with a non-excluded DSM 5 diagnosis.

History Of (check all which apply):

- Has received treatment in a state psychiatric hospital, within the past twenty-four (24) months;
- Has been discharged from a mental health residential facility, within the past twenty-four (24) months;
- Has had two (2) or more episodes of inpatient treatment for mental illness, for greater than seventy-two (72) hours per episode, within the past twenty-four (24) months;
- Has been committed by a civil court for psychiatric treatment as an adult;
- Until the age twenty-one (21), the recipient was eligible as a child with severe emotional disturbance.
- If selecting this qualifier, please indicate a written opinion stating that the recipient, in the last twelve (12) months, had risk factors for mental health inpatient treatment or residential treatment, unless ongoing case management or community support services are provided.

Based on documented or reported history**, stating that he/she is likely to have future episodes, related to mental illness, with a non-excluded DSM 5 diagnosis, that would result in or have significant risk factors of (check all which apply):

- Homelessness
- Require a mental health inpatient treatment greater than seventy-two (72) hours
- Residential treatment unless community support is provided
- Criminal Justice involvement

**Reported history may include oral or written history from the client, a provider, or a caregiver.

Signatures and Certifications:

I certify and attest that the attached verifications, diagnostic information including LOCUS score are in accordance with Specific Requirements section of this form Part A, paragraph 2, sub paragraph a) and is true and complete to the best of my knowledge and belief.

Clinician Signature/Credentials

Date

(LCPC); (LCPC-conditional); (LCSW); (LMSW-conditional clinical); physician, psychiatrist; Psychiatric and Mental Health Nurse Practitioner (PMH-NP); Psychiatric and Mental Health Clinical Nurse Specialists (PMH-CNS); (ANP); (FNP); (PA); or licensed psychologist.)

Printed Name and Credentials

Section 2 - FINANCIAL

Each Wrap -fund application includes all household income, assets and benefit resources.

What is your current household monthly income?

Source	Applicant	Family Member 1	Family Member 2	Family Member 3
Social Security Income	\$	\$	\$	\$
Public Assistance Payments (TANF, GA, LHEAP etc.)	\$	\$	\$	\$
Employment	\$	\$	\$	\$
Rent paid by Housing Subsidy (BRAP, Shelter Plus Care, Section 8 etc.)				
Child Support	\$	\$	\$	\$
Alimony Received	\$	\$	\$	\$
Worker's Compensation	\$	\$	\$	\$
Other Income:	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$

GRAND TOTAL OF ALL FAMILY MEMBERS INCOME \$ _____ (add total of applicant + family members)

- If no monthly income is reported, please explain this circumstance:

Do you receive Food Stamps? Yes No Amount: \$ _____

Do you receive Section 8 or some other Housing Subsidy? Yes No . IF No, are you on a waitlist?

- Yes (Agency: _____)
- No

VETERANS BENEFITS (Does not impact eligibility for Wrap funds- *this section is meant to inform applicant of other potential sources of assistance if applicant or other household member has served in the Military*)

Did you or anyone in your household serve in the US Military? Yes No

If yes, please answer the following questions for each individual:

Question 1	Name of Individual in household who served in the military	Branch of the military served	Dates of Service (Start Date – End Date)

Question 2	Have you or anyone in your household ever applied for VA benefits? Yes <input type="checkbox"/> No <input type="checkbox"/>
2a	If no, would you like help from the Bureau of Veteran Services to apply for VA benefits? Yes <input type="checkbox"/> No <input type="checkbox"/>
2b	If yes, please complete a Authorization to Release Information form from your Case Management Agency to authorize _____ (Insert Agency Name) to release information to Bureau of Veteran Services The On line request form can be access at https://www.maine.gov/veterans/docs/MBVS-Request-Form-Online-Fillable.pdf or Field office locations https://www.maine.gov/veterans/veterans-services-offices/locations/index.html

What are your current household monthly expenses?

Category	Household Expenses	Category	Household Expenses
Total Cost of Rent/Mortgage Payment/Lot Rent		Other Necessary Expenses (list):	
Alimony Paid			
Child Support Paid			
*Transportation Expense			
**Heating Expense			
**Electric Expense			
**Water & Sewer			
Telephone/ Cell Phone /Internet/ Cable (circle)			
Total		Total	

GRAND TOTAL OF ALL HOUSEHOLD EXPENSES: \$_____ (add both Household Expense columns)

- * **Transportation** expenses include payment, fuel, maintenance, inspections/tags, and insurance.
- * **Public transportation** can be listed under other necessary expenses.
- ** If heating, electric, water and sewer is included in rent, write **INCLUDED**.

If no monthly expense is reported, please explain this circumstance:

Are you behind in any of your bills? Yes No . If yes, please explain:

Verification of other resources (i.e. General Assistance, Section 8 housing, LHEAP, Salvation Army, Religious Organizations etc.).

Must list at least two other resource(s) you have tried. If applying for temporary housing assistance, the Applicant must have contacted general assistance. List name of organizations or /agencies, date of contact phone number and outcome (approval or denial to receive resource).

Organization/Agency	Phone Number	Date Applied	Outcome of Request

Section 3 – Request for Assistance

Is this an emergency need? Yes No

If **NO**, you are not eligible for Wrap funds

If **YES**,

- 1) Please provide as much detail as possible as to why you are requesting WRAP Funding, and
- 2) Explain how this will resolve the emergency need.

Use an additional sheet and attach to application if needed. The requests are reviewed by Wrap fund committees that do not know you and your circumstances behind the need. The most current and concise information you can provide will be helpful.

Section 3-Request for Assistance continued

Applicant to complete Wrap Fund Category. Please select category and include amount of request and any other required documents.

Applicant must provide Vendor Tax ID with Wrap Application

*If the Security Deposit, Rent Assistance or Temporary Housing in a Motel exceeds over \$700.00 any amount over will make up the total allowance for the applicant for state fiscal year.

** Funds may be used for more than one (1) need below per State fiscal year per Applicant for Non-Housing Assistance, not to exceed 700.00 per State fiscal year. Applicant cannot apply for Wrap -funds until the start of the next state fiscal year.

_____ ***Security Deposit** (*must provide Security Deposit Agreement Form*); not to exceed one month's Fair Market Rent as published by the U. S. Department of Housing and Urban Development).

Please Note:

Eligible Applicants must be named on the lease, that have additionally provided the following with their Wrap Funds application:

- Documented verification that State, Federal, and local housing subsidies have been applied for;
- Documented verification that a Bridging Rental Assistance Program (BRAP) or Shelter Plus Care application has been applied for;
- Documented verification that the Wrap Funds Applicant is the primary lease holder for the location for which Wrap Funds are being requested for;
- Documented verification of the Fair Market Rent (FMR) or Payment Standard for that area, and the number of bedrooms for all security deposits and rent requested via Wrap Funds.

Please provide amount of rent paid by applicant \$_____ and amount of rent paid by subsidy program\$_____

If no, what are the sources of income to pay rent: _____

_____ # of bedrooms _____ City/town of housing

_____ ***Rent Assistance** (*must provide eviction notice or documentation of what is currently owed*); not to exceed one month's Fair Market Rent as published by the U. S. Department of Housing and Urban Development).

Please Note:

Eligible Applicants must be named on the lease, that have additionally provided the following with their Wrap Funds application:

- Documented verification that State, Federal, and local housing subsidies have been applied for;
- Documented verification that a Bridging Rental Assistance Program (BRAP) or Shelter Plus Care application has been applied for;
- Documented verification that the Wrap Funds Applicant is the primary lease holder for the location for which Wrap Funds are being requested for;
- Documented verification of the Fair Market Rent (FMR) or Payment Standard for that area, and the number of bedrooms for all security deposits and rent requested via Wrap Funds.

Please provide amount of rent paid by applicant \$ _____ and amount of rent paid by subsidy program \$ _____

If no, what are the sources of income to pay rent: _____

_____ # of bedrooms _____ City/town of housing

****Temporary Housing in a motel**

Criteria below must be verified by Applicant and case manager.

- 1) Applicant is homeless and Applicant has been denied access to homeless shelter.
- 2) Case Manager shall outreach homeless shelters and domestic violence shelters (if applicable) within the State. List all shelters outreached including date of outreach.
- 3) Applicant has behavioral and/or physical health issues which prohibits staying at a homeless shelter.
- 4) Applicant/Provider must provide two (2) hotel rates from area motels.
- 5) Temporary housing may not exceed fourteen (14) days s calendar days unless approved by the Department.
- 6) Applicant must demonstrate they have, or are in the process of applying for State, Federal, local housing subsidies, General Assistance, Bridging Rental Assistance Program (BRAP), Shelter Plus Care to show efforts are being made to obtain permanent, safe and stable housing.
- 7) Applicant is required to have an assigned case manager
- 8) The case manager must attest there are adequate services in place to support the individual, including a safety plan to mitigate personal and property risks.
- 9) The Applicant must follow the rules and policies of the hotel/motel in order to continue receive Wrap funding under temporary shelter. The case manager must confirm reviewing these requirements with the Applicant, and any accompanying family members.
- 10) Motel requires a deposit.

***Temporary Housing- extensions in a motel**

- Extensions shall be determined by the Department. Extensions are granted in seven (7) calendar day intervals. An extension will not be granted on more than two (2) occasions. Prior to requesting an extension from the Department, the following shall be completed and submitted to the OBH Program Manager:
 - a. Documentation that all-natural supports (relatives, friends, etc.) were explored; and
 - b. Documentation of outreach to Homeless shelters and Domestic Violence shelters if applicable.

*** Prescribed Medications**

- Only provide Wrap Funds for “Prescribed Medications” (all narcotics listed on the DEA website are excluded) (as outlined in F-1 Proforma) to eligible Applicants that have additionally provided the following with their Wrap Funds application:
 - a. A copy of the prescription signed by the prescriber, with Applicant’s name;
 - b. The pharmacy bill for the “Prescribed Medications”; and
 - c. Vendor Tax ID Number.

*** Electric bill**

Only provide Wrap Funds for an “Electric bill to maintain power in the Applicant’s residence, in the case of an emergency” (as outlined in F-1 Proforma),. prior electric bills may be considered as long as it does not exceed one year from date of application,

- The Applicant must provide a copy of the disconnect notice and attach it to the Wrap -fund application with the amount of payment required to prevent disconnection of power;
- The Applicant must provide a copy of an approved payment plan from power vendor for remaining amount and attach to the Wrap -fund application.
- The Applicant must provide a copy of the prior electric bill (no more than one year old) with Applicant’s name and supporting documentation that past due electric bill is preventing the Applicant from moving into a permanent, safe and secure housing.
- Applicant to verify that it is the Applicant’s obligation to pay for electric bill under a lease/occupancy Agreement under the Applicant’s name.

***Emergency fuel** (heating oil, Kerosene, propane, pellets (for pellet stove), or firewood)

- Applicant must verify they have an appointment for fuel assistance and/or or must be actively applying for State, Federal and town heating assistance programs.
- Applicant to verify that it is the Applicant’s obligation to pay for fuel under a lease/occupancy Agreement under the Applicant’s name.

***Vision /Eye Care**-not to exceed \$500.00 (Please attach eye glass prescription, estimate and/or bill for eyeglasses/ vision exam in applicant’s name from the provider)

***Oral/Dental Care**-not to exceed \$600.00 (Please attach Oral/Dental Care estimate and/or bill in applicant’s name from the provider)

- If Oral/Dental Care costs are over \$600.00 please refer applicant to Community Dental Services; an OBH/OCFS granted funded program for no cost dental services

***Denture Care** -not to exceed \$1000.00 Please attach prescription for dentures by M.D in the applicant’s name, medical reason, estimate and/or bill in applicant’s name for dentures from the provider.)

- If denture costs are over \$1000.00 please refer applicant to Community Dental Services; an OBH granted funded program for no cost dental services

***Transportation to include car repairs and transportation to access mainstream services**-not to exceed \$500.00 (Please attach estimate of repair cost).

- Please attach car repair estimate from certified car mechanic. Car repairs can be completed by consumer ‘s choice of vendors.
- Verification that the Applicant, is the named owner of the vehicle, and has current vehicle insurance and current vehicle inspection;
- Provide documentation that transportation is needed to access a Mainstream Resource, length of time transportation is needed, mileage and cost of transportation to include (2) estimates)
- Provide documentation that MaineCare will not cover cost of transportation to Mainstream Resources.
- Wrap will not pay for vehicle repairs that exceed 60% of the vehicle’s current Kelley Blue Book value.

_____ ***Other Emergency Need** -not to exceed \$500.00 (Please attach estimate)
 Please describe "Other Emergency Need":

_____ ***Emergency Need as referred by the Department**

Wrap -fund amount requested by Applicant \$ _____

Please note that Wrap funding will not pay for: telephone or cell phone payments, purchasing entertainment electronics (to include: laptops, televisions, cell phones , electronic tablets, etc.) vehicle payments, vehicle insurance, cable/streaming/internet service bills; mental health treatment or services, substance use disorder treatment or services, evaluations or assessments, any legal services/representation/lawyer fees, additional funding stream for contracting agencies, no pet related expenses, including therapy animals, shall be reimbursed under this contract; Court ordered DEEP or offender treatment; car repairs which exceed sixty percent (60%) of the vehicle's Kelley Blue Book value, or when other transportation resources are available; debt consolidation or credit counseling services; owed property taxes to municipalities, and household/immediate family member's mortgage/rent payments, utility bills.

Section 4- Applicant and Committee Checklist

For each application, the **Wrap -funds Applicant and Committee** must answer "YES" to the following five (5) criteria for Wrap -funds to be approved:

Does the applicant verify that the need for Wrap -funds is an emergency (an urgent need requiring financial aid)?	Yes or No
Do Wrap -funds create a resolution to this emergency need?	Yes or No
Has the applicant verified that they have applied for all federal, state and community subsidies?	Yes or No
Does the applicant's current household budget and income plan reflect that they are living within their financial means?	Yes or No
Does the Wrap -funds request fall under the Wrap -fund emergency need and allowable amount?	Yes or No

Note: All approved applications requests for Wrap funds must fall under the following Wrap Fund categories and Wrap -fund Allowable Amounts as described above.

SECURITY DEPOSIT AGREEMENT

For Security Deposits only: Must be signed by new Landlord

Landlord	Tenant
Business Name:	Name:
Business Address:	Address of Leased Premises:
Tax ID or SSN- Required:	Number of Bedrooms at rented location

MONTHLY RENT:	\$
TOTAL SECURITY DEPOSIT:	\$
ABHS PORTION OF SECURITY DEPOSIT:	\$

In consideration of the Landlord's leasing residential premises to Tenant as above indicated and the landlord's following agreements concerning the security deposit, ABHS is willing to pay the indicated ABHS portion of the security deposit. Landlord therefore agrees as follows:

The ABHS portion of the security deposit shall in all respects be subject to the provisions of Maine law governing residential security deposits, 14 MRSA §§ 6031-6039. Without limiting the foregoing, Landlord shall treat the ABHS portion of the security deposit as provided in 14 MRSA §§ 6035 and 6038 during the tenancy and upon any termination of Landlord's interest in the leased premises. Landlord shall promptly notify ABHS in writing of any termination of the lease or of Tenant's habitation of the leased premises and shall return the ABHS portion of the security deposit to ABHS within thirty (30) days after the date Tenant vacates the leased premises, subject only to amounts Landlord may lawfully retain due to nonpayment of rent or physical damage to the leased premises beyond normal wear and tear. In the event any amounts are so retained, Landlord shall within that thirty (30) day period provide ABHS a written itemization of all amounts charged against the security deposit together with payment of any remaining balance of the ABHS portion of the security deposit after application of the itemized retentions. In no event shall ABHS be liable for any damages, costs or claims of any kind under the lease either in excess of the ABHS portion of the security deposit or arising from reasons other than those which may lawfully be applied to retention of a security deposit for residential premises.

AGREED BY LANDLORD:

By:

Signature:
Date:
Printed Name:
Title:

*Please complete this form as well as a W-9.



VENDOR INFORMATION FOR ALL REQUESTS THAT ARE NOT SECURITY DEPOSITS:

Check Payable To:
Mailing Address:
Phone Number:
Federal Tax ID # or Social Security Number:

Please return completed applications and documents by any of the following:

Fax: 1-844-294-5306

US Mail: 841 Riverside Drive Augusta ME 04330

Email: wrap@anglezbhs.com

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.