

UPWARD BOUND

WHAT IS UPWARD BOUND?

Upward Bound is a year-round program for high school students who have the desire, motivation, and potential to graduate from high school and pursue a college degree.

WHAT DOES IT COST TO JOIN?

Nothing—Upward Bound is free! Upward Bound even pays for costs like meals and admission fees when you're on a trip.

WHAT ACTIVITIES ARE REQUIRED FOR UPWARD BOUND PARTICIPANTS?

All participants do the following:

- Attend destined-for college meetings held once a month during the school year
- Attend tutoring sessions
- Meet regularly with your high school's site coordinator
- Attend after-school meetings at your school
- Attend Summer Academy

TOP 5 REASONS TO JOIN UPWARD BOUND

- **It's empowering:** You do have the ability to finish high school, go to college and start a fulfilling career. Upward Bound helps you find the resources you need.
- **It's a way to develop great skills:** You will learn how to study, how to reach goals, and more.
- **It's supportive:** Your peers and the staff become a community of people who want you to be your best.
- **It's fun:** You'll make friends and go on trips.
- **It's free:** Upward Bound pays for all costs associated with being a participant.

CONTACT US!

If you have any questions or need more information, feel free to get in touch. The UB staff is here for you!

Upward Bound Director:
Rene Govea
rgovea@mchenry.edu
(815) 321-1251

Upward Bound Advisor:
Bianca Diaz
bdiaz786@mchenry.edu
(815) 321-1704

Upward Bound
Administrative Assistant:
Rosemarie Shemaitis
rshemaitis@mchenry.edu
(815) 455-8718

HOW DO I APPLY?

First, get an application. Complete the student portion. A parent or guardian will fill out financial sections, and you must ask both a teacher and a counselor to fill out the recommendation forms. Return all portions of the application to Bianca Diaz in room 221 at Harvard High School or email to upwardbound@mchenry.edu.

HOW DOES UPWARD BOUND HELP ME GET ON THE PATH TO COLLEGE?

We know many students have to overcome significant roadblocks to complete high school and get to college, and we're here to help. Here are some of the free services you may use:

- Tutoring and study-skill help
- Academic advising
- Career development
- Financial aid assistance
- Travel

FUNDING MADE POSSIBLE BY THE U.S. DEPARTMENT OF EDUCATION

The McHenry County College Upward Bound program is 100% federally funded. The contents of this flyer were developed under a grant from the U.S. Department of Education.



**McHenry County College
TRiO Upward Bound
Application Packet**

Dear Applicant:

Thank you for your interest in applying for admissions to the McHenry County College Upward Bound Program. The goal of the program is to generate in program participants the skills and motivation necessary to complete a program of secondary education and to enter and succeed in a program of postsecondary education. Please make note of the following information before you complete the application packet.

Applications must be completed using black or blue ink only.

To be eligible to participate in the program, applicants must meet the following eligibility criteria:

- Must be a U.S. Citizen or a Permanent Resident of the United States
- Must be a low-income individual and/or a potential first-generation college student
- Must be enrolled at a program target school
 - Harvard High School

The program offers the following services to eligible participants:

- Study Hall – After school tutoring
- Saturday Academy – Supplemental academic instruction and tutoring
- Enrichment Activities – College visits and educational/cultural trips
- Summer Program (6-Weeks) – Rigorous academic instruction, tutoring, and SAT preparation
- Academic Advising – Weekly academic advising at Harvard High School

Please complete all forms in the application packet and attach the documents noted on the MCC application checklist. Completed applications must be returned to the address stated below. All information provided will be kept confidential. Incomplete applications will not be reviewed. Contact the Upward Bound Office if you have any questions and/or need assistance.

**TRiO Upward Bound
Harvard High School
1103 N. Jefferson Street, Room 221– Harvard, IL 60033
Program Director (815) 321-1251 Program Advisor (815) 321-1704**

Application Packet Checklist

Application must be completed using black or blue ink only. Applications submitted in pencil will not be reviewed.

- Student Information
- Personal Statement
- Release Form
- Letter of Recommendation
- Copy of Income Verification (Signed 1040 Tax Forms-page 1&2 or Other Income Documents)
- Copy of Birth Certificate
- Copy of Permanent Resident Card (*if necessary*)

The MCC Upward Bound Program is fully funded by the U.S. Department of Education.

STUDENT INFORMATION

Application must be completed in black or blue ink only. Date of First Service _____

Name: _____
First Middle Last

Address: _____ Apt.# _____ Home Phone: (____) _____

City: _____ State: _____ Zip Code: _____

Date of Birth: _____ Place of Birth: _____ Gender: Male ___ Female ___
City, State, Country

Student Email Address: _____ Student Cell Phone #: _____

Current School: _____ Current Grade: 8 9 10 11 12 Current GPA: _____

High School Attending: _____ Expected HS Graduation Year: _____

Are you a U.S. Citizen? Yes ___ No ___ If no, Permanent Resident # _____

ETHNIC BACKGROUND (mark all that apply)

- Hispanic/Latino American Indian/Alaskan Native Asian Black/African American
White Native Hawaiian/Pacific Islander Other

FIRST GENERATION VERIFICATION

- Parents' Marital Status: Married Separated Divorced Widowed Single
Father: Employed Unemployed Retired Deceased No Contact
Mother: Employed Unemployed Retired Deceased No Contact

Enter the name(s) of the parent(s) or legal guardian(s) with whom the student lives with:

Circle One: Father / Stepfather / Guardian
Name: _____
Occupation: _____
Cell Number: _____
Parent E-mail: _____
Highest Education Level Attained (please check one):
Elementary (K-8) High School (9-12)
Associate Degree Bachelor's Degree or Beyond
Have you completed a four-year Bachelor's Degree in the U.S.? Yes ___ No ___
Language spoken at home: _____

Circle One: Mother / Stepmother / Guardian
Name: _____
Occupation: _____
Cell Number: _____
Parent E-mail: _____
Highest Education Level Attained (please check one):
Elementary (K-8) High School (9-12)
Associate Degree Bachelor's Degree or Beyond
Have you completed a four-year Bachelor's Degree in the U.S.? Yes ___ No ___
Language spoken at home: _____

INCOME VERIFICATION

Please provide a copy of the first two pages of your most recent income tax form filed (1040, 1040A, 1040EZ) and note your adjusted gross income, taxable income and exemptions below.

Reference:	<u>1040</u>	<u>1040A</u>
Number of Exemptions	Line 6d	Line 6d
Taxable Income	Line 43	Line 27

Adjusted Gross Income: \$ _____ **Taxable Income: \$** _____ **Exemptions: #** _____

Number of people in household: Adults: _____ Children: _____

If you did not file an income tax return for the most recent year, please indicate your source(s) of income by checking the appropriate box (es) below:

- Social Security
- Unemployment
- Other: (please explain): _____
- Public Assistance
- Disability
- Veteran's Benefits
- A ward/dependent of the court

Do you participate in your school's free or reduced lunch program? Yes _____ **No** _____

Please check: Free Lunch _____ **Reduced Lunch:** _____ **Full Price Lunch** _____

EMERGENCY CONTACT INFORMATION

Name of person(s) to be contacted if parent(s) is not available in the event of an emergency:

Name _____ Phone () _____ Relationship _____

Name _____ Phone () _____ Relationship _____

Please list any medical conditions we should be aware of to better serve the applicant. List any medications, allergies, food allergies/dietary restrictions or any disability that requires accommodations.

If none, please mark the box

QUESTIONS TO BE COMPLETED BY APPLICANT

Are you currently enrolled in a pre-college program (Upward Bound, Talent Search, AVID)?

Yes No If yes, please list program(s): _____

What is your career interest? _____

Do you plan to attend college? Yes No

After you graduate from high school, what type of school do you plan to attend?

4-Year College 2-Year College Vocational/Technical Other: _____

PERSONAL STATEMENT

Directions: Write a paragraph indicating why you want to join the Upward Bound Program. Include your expectations of the program, and how it will assist you with your educational goals.

EXTRACURRICULAR ACTIVITIES, HONORS AND ACCOMPLISHMENTS

List your involvement in school activities, clubs, sports, leadership:

List any special talents (musical instruments, singing, dance, arts):

Describe your community, church and/or volunteer activities in which you participate:

List your favorite academic subject and explain why it is your favorite:

Describe yourself (personality, attitude, etc.):

What are your hobbies and/or interests?

RELEASE FORM

MEDICAL RELEASE FORM

In the event of an illness or accident, the person(s) signing below authorizes McHenry County College Upward Bound to take all necessary steps to provide first aid, medical, and psychological treatment to my son/daughter/ward. This includes authorization for hospital and medical facilities outside of the McHenry County College campus to administer medical care. I/We authorize the release of medical treatment and information to the McHenry County College Upward Bound Personnel. I/We further agree to use my son's/daughter's/ward's insurance coverage, including Medicare, in paying medical bills which may be incurred. I/We understand that balance not covered by insurance will be my/our responsibility to pay. I/We agree to release McHenry County College Upward Bound from all legal claims and from any liability except those claims and rights that arise from gross negligence or willful misconduct on the part of McHenry County College personnel. I/We have read the above information and agree to allow (Print name of Applicant) _____ to participate in the McHenry County College Upward Bound program as well as all excursions taking place as of this date, based on the conditions indicated above.

MEDIA RELEASE FORM

The person(s) signing below permit the McHenry County College Upward Bound representative and/or news media to photograph, videotape, audiotape, duplicate, and transfer to any present or future agents. McHenry County College Upward Bound and/or the news media may use the photographs, videotapes, and audiotapes that show program participants and/or their likeness, as appropriate to promote McHenry County College Upward Bound program as well as related objectives, and activities. I release the McHenry County College Upward Bound of any obligation to compensate my son/daughter/ward, myself and/or any party acting, on my behalf, for the use of the above-mentioned media.

ACADEMIC RECORDS RELEASE STATEMENT

The person(s) signing below give consent and authorize McHenry County College Upward Bound staff and representatives:

- To have access to, and make and receive copies of my son's/daughter's/ward's academic records such as report cards, school transcripts, State standardized test scores, disciplinary records, class schedule, and SAT/ACT or GED scores.
- I/We understand that these records will be kept in strict confidence and will be used solely to: a) assess need/eligibility for program services; b) monitor my son's/daughter's/ward's academic progress; c) evaluate the effectiveness of program activities; and d) fulfill program reporting.
- I/We consent to the disclosure of any personally identifiable (e.g. Social Security, Birthdate, etc.) information as defined by FERPA or my education records to the McHenry County College Upward Bound staff for the purpose of confirmation of the student's post-secondary enrollment status as reported on the National Clearinghouse Student Tracker.
- This authorization will remain in effect for six years following high school graduation.
- I/We authorize the release and exchange of student financial aid information from colleges/universities and the federal government to the McHenry County College Upward Bound.
- I/We authorized the McHenry County College TRiO Upward Bound program to share and discuss information with school personnel in support of my son's/daughter's/ward's academic success.

I hereby certify that all the information provided in this application packet is true and correct. I understand that a false statement or misrepresentation will make the applicant ineligible for the MCC Upward Bound Program.

Student's Name (Print)

Student's Signature

Date

I have read and agree to the above provisions to which my child has agreed. I give permission for my child to participate in the Upward Bound program and I acknowledge that McHenry County College cannot guarantee the health, safety, or well-being of any individual. I understand that admission to, and continuation in, the program is at the discretion of the director upon review of my child's academic standing, level of participation, attitude, behavior, or upon the director's assessment of the program's capacity to adequately meet the specific needs of my child.

Parent's Name (Print)

Parent's Signature

Date

Copies Birth Certification and Form 1040 in the U.S. Federal Individual Income Tax Return

Copias de acta de nacimiento y formulario 1040 en el impuesto Federal de los EE. UU.

1040 Department of the Treasury—Internal Revenue Service **2011** U.S. Individual Income Tax Return

OMB No. 1545-0047 IRB Use Only—Do not write or staple in this space

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning 2011 ending 2011

Your first name and middle Last name Your social security number

If a joint return, spouse's first name and middle Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above and on line 60 are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete space below (see instructions).

Foreign country name Foreign province/county Foreign postal code

Filing Status

1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here **▶**
 4 Head of household (see instructions) if the qualifying person is a child but not your dependent, enter this child's name here **▶**
 5 Qualifying widow(er) with dependent child

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
 b Spouse
 c **Dependents:** (i) first name Last name (ii) dependent's social security number (iii) depends on you (iv) if over age 17, qualifying for child tax credit (see instructions)

6b **Boxes checked on 6a and 6b:** No. of children on 6c who: **lived with you** **did not live with you** **do not depend on you** **do not enter above**

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
 8a Taxable interest. Attach Schedule B if required
 8b Tax-exempt interest. Do not include on line 8a
 9 Ordinary dividends. Attach Schedule B if required
 9b Qualified dividends
 10 Taxable refunds, credits, or offsets of state and local income taxes
 11 Alimony received
 12 Business income or (loss). Attach Schedule C or C-EZ
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
 14 Other gains or (losses). Attach Schedule D if required
 15a IRA distributions 15b Taxable amount
 16a Pensions and annuities 16b Taxable amount
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
 18 Farm income or (loss). Attach Schedule F
 19 Unemployment compensation
 20 Social security benefits 20a 20b Taxable amount
 21 Other income. List type and amount
 22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** **▶**

Adjusted Gross Income

23 Educator expenses
 24 Certain business expenses of reservists, performing artists, and fee-based government officials. Attach Form 2106 or 2106-EZ
 25 Health savings account deduction. Attach Form 8889
 26 Moving expenses. Attach Form 3903
 27 Deductible part of self-employment tax. Attach Schedule SE
 28 Self-employed SEP, SIMPLE, and qualified plans
 29 Self-employed health insurance deduction
 30 Penalty on early withdrawal of savings
 31a Alimony paid b Recipient's SSN **▶**
 32 IRA deduction
 33 Student loan interest deduction
 34 Tuition and fees. Attach Form 8917
 35 Domestic production activities deduction. Attach Form 8803
 36 Add lines 23 through 35
 37 Subtract line 36 from line 22. This is your **adjusted gross income** **▶**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2011)

Form **1040** (2011) Page **2**

Tax and Credits

38 Amount from line 27 (adjusted gross income) **38**

39a Check You were born before January 2, 1947, Blind Total losses checked **▶** 39a **39a**
 if Spouse was born before January 2, 1947, Blind

Standard Deduction for—

40 If your spouse itemizes on a separate return or you were a dual-status alien, check here **▶** 40 **40**
 b Itemized deductions (from Schedule A) or your standard deduction (see left margin)

41 **People who check only box on line 39a or 39b or who can be claimed as a dependent, see instructions.**
 42 **Exemptions.** Multiply \$3,700 by the number on line 6d
 43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
 44 **Tax (see instructions).** Check if any from: a Form(s) 8814 b Form 4372 c 902 election
 45 **Alternative minimum tax (see instructions).** Attach Form 8863
 46 Add lines 44 and 45 **45**
 47 Foreign tax credit. Attach Form 1116 if required **47**
 48 Credit for child and dependent care expenses. Attach Form 2441 **48**
 49 Education credits from Form 8863, line 20 **49**
 50 Retirement savings contributions credit. Attach Form 8880 **50**
 51 Child tax credit (see instructions) **51**
 52 Residential energy credits. Attach Form 8886 **52**
 53 Other credits from Form: a 3900 b 8801 c
 54 Add lines 47 through 53. These are your **total credits** **54**
 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **55**

Other Taxes

56 Self-employment tax. Attach Schedule SE **56**
 57 Unreported social security and Medicare tax from Form: a 4137 b 8919 **57**
 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**
 59a Household employment taxes from Schedule H **59a**
 b First-time homebuyer credit repayment. Attach Form 5405 if required **59b**
 60 Other taxes. Enter details from instructions **60**
 61 Add lines 55 through 60. This is your **total tax** **61**

Payments

62 Federal income tax withheld from Forms W-2 and 1099 **62**
 63 2011 estimated tax payments and amount applied from 2010 return **63**
 64a **Earned income credit (EIC)** **64a**
 b Nonrefundable combat pay election **64b**
 65 Additional child tax credit. Attach Form 8812 **65**
 66 American opportunity credit from Form 8863, line 14 **66**
 67 First-time homebuyer credit from Form 5405, line 10 **67**
 68 Amount paid with request for extension to file **68**
 69 Excess social security and tier 1 RRTA tax withheld **69**
 70 Credit for federal tax on fuels. Attach Form 4136 **70**
 71 Credits from Form: a 2430 b 8839 c 8801 d 8886 **71**
 72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** **72**

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73**
 74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here
 b Routing number Type Checking Savings **74b**
 c Account number
 75 Amount of line 73 you want **applied to your 2012 estimated tax** **75**

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions **76**
 77 Estimated tax penalty (see instructions) **77**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes, Complete below** **No**

Designee's name Phone number Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature (if a joint return, both must sign) Date Spouse's occupation File IRS with your identity protection PIN, enter it below (see instructions)

Print preparer's name Preparer's signature Date Check if PIN

Form's name Form's address Phone no.

Form **1040** (2011)



RECOMMENDATION FORM

To be completed by a Teacher: _____ (Teacher's Name)

Applicant's Name: _____ (_____) _____
First MI Last Telephone Number

Address: _____
Number Street Apt. No. City State Zip Code

The above named student has applied for admission to the MCC Upward Bound Program, a college completion program, serving students at Harvard High School. The program assists potential first generation college students who reside in limited income households. Upward Bound provides the support and motivation necessary to graduate high school and earn a post-secondary degree. Students participate until they graduate from high school and receive all services at no cost. Students are not required to attend MCC. Upward Bound is funded by the U.S. Department of Education.

For more information, contact the TRiO Upward Bound Director, Rene Govea at (815) 321-1251 or Email rgovea@mchenry.edu.

1. How long have you known the applicant? _____ Years _____ Months
 Under what circumstances? _____

2. Based on your knowledge of the applicant, check how you rate his/her academic skills.

	Outstanding	Above Average	Average	Needs Improvement
Academic Achievement				
Writing Skills				
Reading Skills				
Math Skills				
Academic Potential				

3. Check how you rate applicant's characteristics and motivation.

	Strongly Agree	Agree	Agree Somewhat	Disagree
Has positive self-image				
Demonstrates leadership capabilities				
Self-starter, has intellectual curiosity				
Is highly motivated				
Survives frustrating experiences, is tolerant to minor disappointments				
Has potential for growth				

4. Why do you believe this student qualifies to be in Upward Bound and what services would you recommend for the student to help him/her succeed academically?

5. What is your assessment of the student's potential, motivation, or capability for undertaking college prep work and potential to succeed in the Upward Bound program?

Recommender's Signature _____ **Date** _____

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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: 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. <input type="checkbox"/> Other (see instructions) ▶ _____
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions.
6 City, state, and ZIP code
7 List account number(s) here (optional)
Requester's name and address (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																				
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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.

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.

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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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

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.