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**Program Purpose:**

The Governor’s ThreeStar Program, administered by the Tennessee Department of Economic and Community Development (ECD), is designed to help communities build a healthy and educated workforce supported by a strong and stable local government that provides security and safety and promotes county progress in the areas of economic development, responsible fiscal management, public safety, health and education.

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**2016 – FY17 Program Calendar**

- January 15, 2016 – Online Portal opens
- January 29, 2016 – JECDB minutes for calendar year 2015 due, one in each quarter
- February 29, 2016 – Fiscal Confirmation Letter due
- March 31, 2016 – FY17 Activity Plan due (Tier 2 & Tier 3)
- March 31, 2016 – FY17 Grant application due (Tier 2 & Tier 3 counties)
- April 8, 2016 – FY17 Activity Plan due (Tier 1)

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**ThreeStar Program Pillars:**

The ThreeStar program is designed to focus on these areas, identified as critical to ensuring the success of Tennessee communities:

1. Jobs & Economic Development
2. Fiscal Strength & Efficient Government
3. Public Safety
4. Education & Workforce Development
5. Health & Welfare

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**Program Design**

1. To participate in the ThreeStar program all counties, regardless of grant eligibility, must complete an annual activity plan and report.
  - a. To allow for the review and contracting process in the upcoming year, the annual activity plan (and grant application if eligible) must be submitted by 5 pm, March 31, 2016.
  - b. This annual activity plan and report will document your community’s current ThreeStar activities for each of the five program pillars and report on the progress and benefits.
2. The county’s ThreeStar program will be administered by the county Joint Economic and Community Development Board (JECDB) or designated administrator. Letter designating administrator must be submitted with Activity Plan.
3. ThreeStar program activities occur on a fiscal year to allow activities to coincide with the school year and the state’s fiscal cycle; however, required annual activities, such as participation in ECD sponsored events and JECDB meetings, must be completed during the calendar year prior to application submission in the spring. This enables a community to report on annual activities accomplished between January and December of 2015 when applying to the ThreeStar program in March 2016.
4. Progress indicators (scorecards) will be incorporated into the annual report and activity planning process by allowing applicants to address/explain activities or events during the year that impacted the annual indicator in either a positive or negative way.

### Program Requirements for Eligibility

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Eligibility for program participation—and for the renewal of the grant—will be based on the completion of required annual activities, implementation of program and grant funded activities, and submission of an annual activity plan and report.

1. **Submission of completed Activity Plan** assessing and planning for activities in each of the five program pillars.
2. **Complete requirements for the Jobs and Economic Development pillar.** Documented in the activity plan (calendar basis):
  - Annually participate in two of the following events or programs:
    - ECD sponsored conference, workshop or training;
    - ECD Community and Rural Development programs, including: *Tennessee Main Street*, *Tennessee Downtowns*, or *SelectTennessee*
    - Submit a CDBG or FastTrack application.
  - Joint Economic Development Board meets statute requirements. JECDB meeting minutes must be submitted for documentation.
3. **Complete requirements for the Fiscal Strength and Efficient Government pillar.** Documented in the activity plan (calendar basis):
  - Annual budget adopted on time and filed with the Comptroller’s Office by October 15.
  - Create/maintain County Audit Committee.
  - Review and sign the “Fiscal Strength & Efficient Government Annual Confirmation” letter. Letter must be submitted for documentation with the annual activity plan and report.
    - County commission and county mayor annual review of the debt management policy.
    - Annual acknowledgement by county mayor and county commission that an annual cash flow forecast must be prepared and submitted to the Comptroller prior to issuance of debt.

### Incentives and Associations with other ECD programs

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1. **FastTrack Program Incentive:** Participating counties (and cities in these counties) will be eligible for a 4% discount (for eligible projects) on the business development ability-to-pay calculation each year the county fulfills the requirements of the ThreeStar program.
2. **CDBG Program Incentive:** Participating counties (and cities in these counties) will be eligible for a 4% discount on a community’s ability to pay. This discount may increase the grant award amount above the \$500,000 maximum grant amount (above \$300,000 for community livability projects) but the grant may not exceed \$525,000 (or \$315,000 for community livability projects).
3. **Tennessee Downtowns Program Incentive:** To be eligible to apply to the **Tennessee Downtowns program**, cities must be located in a county that is an active participant in the ThreeStar program.
4. **Select TN:** Counties must be ThreeStar certified to participate in the Select TN Property Evaluation Program, or receive Select TN Site Development Grants.
5. **ThreeStar Grant:** A \$10,000 annual grant is available for Tier 2 and Tier 3 counties to serve as seed money for activities (not to offset general operating expenses) focused on improving one or more of the program pillars. Grant funded projects should focus on activities with the greatest opportunity to impact the community in the areas of public safety, education and workforce development, and health and welfare.

**ThreeStar Grant (Tier 2 and Tier 3 counties)**

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1. ThreeStar Grant Applications must be submitted with the annual Activity Plan and Report.
2. The ThreeStar Grant is designed to operate on a three-year cycle. During each of the three years, eligible counties (Tier 2 & Tier 3) may apply for a \$10,000 grant to serve as seed money for activities (not to offset general operating expenses) focused on improving at least one focus area of the program. Grant funded projects should focus on activities with the greatest opportunity to impact the community in the areas of public safety, education and workforce development, and health and welfare.
3. ThreeStar grants are reimbursable grants and may be renewed annually, if program requirements are met.
4. For grant eligible counties, the annual activity plan and report must document the progress of grant funded activities for the first three-quarters of the current grant period. The purpose is to ensure successful activities are continued or enhanced and unsuccessful activities are altered or discontinued in the upcoming year.
  - Note 1: it is possible for a tier 2 or 3 county to be reclassified in the second or third year of the grant cycle to a tier 1 county. If this were to occur, the county would be eligible for continued participation during the remaining years of the three-year grant cycle.
  - Note 2: It is possible for a tier 1 county to be reclassified to tier 2 or 3 designation in the second or third year. If this were to occur, the county would be eligible for participation during the remaining year of the three-year grant cycle.
5. **Categories:** Grant funded projects should focus on activities with the greatest opportunity to impact the community in the measured areas. Grant funded activities must correspond with one or more of the following categories.
  - Program supplies and materials
  - Equipment and technology tools
  - Professional consultation / presentations
  - Professional development activities / conferences
  - Program development and strategic planning for community
  - Sponsorship of program related events and seminars
  - County fiscal / accounting improvements
6. Examples: See listing of county ThreeStar projects and ThreeStar success stories.
7. Grant activity restrictions:
  - Grant funds may be used for two scholarships per county to the Tennessee Basic Economic Development Course (TEBDC) during the course of the three year grant cycle, four Tennessee Certified Economic Developer (TCED) core (1 ½ day) courses, or a combination of one TBEDC course and two TCED 1 ½ day courses.
  - Grant funds may be used for the enhancement of county websites which benefit one or more of the program focus areas but **may not exceed \$5,000 in total over the course of the three year grant program cycle.**
  - **Not eligible:** Registration to the ECD Governor’s Conference is not an eligible expense.
  - **Not eligible:** Salaries, operation costs, travel expenses, and/or food are not eligible expenses. (Food items to be used in healthy eating programs may be eligible, please check with program director.)

For more information, please visit the ThreeStar web page at <http://tn.gov/e cd/threestar/> or call 615-393-4393.



## 2016 – FY17 Program Calendar

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NOTE: Applicants are encouraged to submit materials earlier than deadlines. All information and documentation is submitted via ThreeStar online portal at [www.TN.gov/ThreeStar](http://www.TN.gov/ThreeStar).

The online portal will open on January 15, 2016. If ThreeStar administrators have trouble logging into the portal, please email [ECD.ThreeStar@tn.gov](mailto:ECD.ThreeStar@tn.gov) or call (615) 393-4393.

Remember, you can download and complete the templates (Word format) then copy and paste everything into the online portal to simplify the process. Please confirm all questions have been answered and all supporting documents uploaded prior to submission.

### Friday, January 29, 2016 –

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- JECDB minutes for calendar year 2015 due (one from each quarter)

### Monday, February 29, 2016 –

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- Annual Fiscal Confirmation Letter due (must be updated each year)

### Thursday, March 31, 2016 –

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- FY17 Activity Plan due (Tier 2 & Tier 3)
  - Please remember to report on the status of the current grant program

### Thursday, March 31, 2016 –

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- FY17 Grant application due (Tier 2 & Tier 3 counties)
- Updated ACH, W9, Title VI, and copy of voided check must be submitted.

### Friday, April 8, 2016 –

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- FY17 Activity Plan due (Tier 1)

### **Reminder:**

#### **2015-FY16 ThreeStar grants**

- **February 12, 2016** – 2015-FY16 ThreeStar Grant Status report form is due.
- **June 30, 2016** - 2015-FY16 Grant contract close out forms, final invoice reimbursements and final reports due

**The ThreeStar program has been a key part of economic development since 1980.** Economic development for Tennessee communities is about more than recruitment and incentives. Our communities must be making constant strides in improving their quality of life to be globally competitive for jobs. The ThreeStar program can guide Tennessee communities on that journey. Annual participation in the ECD ThreeStar program helps communities develop strategies and plan activities to address goals in five key focus areas of community development: 1] Jobs & Economic Development, 2] Fiscal Strength & Efficient Government, 3] Public Safety, 4] Health & Welfare, and 5] Education & Workforce Development. The program encourages local community leaders, representing these five areas, through the Joint Economic and Community Development Boards (JECDB) to implement activities that will impact these issues.

**Additional Incentives to attain/maintain annual ThreeStar Certification:**

- Participation in ThreeStar is required for a county (or cities within the county) to participate in state programs including:
  - Tennessee Downtowns
  - Tourism Economic Enhancement Grant Program
  - Select Tennessee Property Evaluation Program
  - Site Development Grant Program.
- CDBG & FastTrack Program Incentive: Participating counties (and cities in these counties) will be eligible for a 4% discount (for eligible projects) on the business development ability-to-pay calculation each year the county fulfills the requirements of the ThreeStar program.
- ThreeStar grants: A \$10,000 annual grant is available for Tier 2 & Tier 3 counties to serve as seed money for activities (not to offset general operating expenses) focused on improving one or more of the ThreeStar program areas. Grant funded projects should focus on activities with the greatest opportunity to impact the community.

## Activity Plan Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### Step 1 General Info – Contact Information and File

#### County Information

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County:

Organization Name:

Administrator's Name:

Title:

Mailing Address:

City:

State:

Zip:

Phone:

Fax:

Email:

Current Tier Level:

County Mayor/Executive Name:

County Mayor/Executive Email:

JECDB Chair Name:

Is your county's JECDB a public body designated as sufficiently similar to the requirements of 6-58-114 by the Local Government Planning Advisory Committee (LGPAC)?

YES or NO

#### Files & Attachments

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*Files for Activity Plan submission include: JECDB Designation of Administrator letter (if applicable), Audit Committee minutes/report and Fiscal Confirmation Letter (and meeting minutes documenting the letter).*

*Required files for Grant Application include: ACH, W-9, Title VI and Voided Check*

- (file name)

- (file name)

#### Administrator Contacts

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- Name, Title, Organization, Phone, Email (primary)

- Name, Title, Organization, Phone, Email

#### Joint Economic & Community Development Board Meeting Minutes

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- File names, descriptions, dates

## Activity Plan Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### Step 2 Activity Plan – General Questions

1. What are the main challenges your county faces in economic development?
2. What activities or steps can your leadership take to address these issues and overcome the challenges?
3. What local resources or advantages can be leveraged in your community?

## Activity Plan Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### Step 2 Activity Plan – Pillar 1: Jobs & Economic Development

1. Report on the progress and benefits of associated activities that took place in your county in the current fiscal year.
2. Does your county have an economic and community development strategic plan created within the past three years?
3. Did you implement new program(s) or activity during this time to improve this pillar?
4. Describe Jobs & Economic Development new program(s) or activity and success stories that took place in your county this current year fiscal year.
5. List tangible activities your county plans to accomplish during the upcoming fiscal year to improve your county in this area.
6. What is the expected outcome of each of these activities for the new year and what metrics will you use to evaluate and report on their benefits?
7. Do you plan to use resources from other organizations, state agencies and/or federal agencies to support these activities? If yes, please describe.
8. ThreeStar Scorecard requirement: Annually participate in two (2) of the following events or programs: ECD sponsored conference, workshop or training; an ECD Community and Rural Development program (Tennessee Main Street, Tennessee Downtowns, and/or Select Tennessee); or Submit a CDBG or FastTrack application.

List ECD Sponsored events your county participated in this past calendar year:

List ECD programs (Tennessee Main Street, Tennessee Downtowns, Retire Tennessee, Select Tennessee, CDBG and/or FastTrack Application) your county or associated communities (as appropriate) participated in this past calendar year:

9. ThreeStar Scorecard requirement: Joint Economic and Community Development Board meets state statute requirements outlined in 6-58-114. List the dates (minimum of 4) in which your JECDB meet this past calendar year. The JECDB meeting minutes must be uploaded in Step 1, under the “Files & Attachment” area.
10. How do entrepreneurs and companies find training and technical assistance in your county?
11. How can your regional accelerator help in those efforts and provide support? Please describe any event/workshop provided in your county by the regional accelerator.

## Activity Plan Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### Step 2 Activity Plan – Pillar 2: Fiscal Strength & Efficient Government

1. Report on the progress and benefits of associated activities that took place in your county .
2. Were there fewer findings on the most recent audit conducted for the county?
3. Have any of your leadership participated in additional training in the past year?
4. Describe Fiscal Strength & Efficient Government success stories that took place in your county.
5. List tangible activities your county plans to accomplish during the upcoming fiscal year to improve your county in this area.
6. What is the expected outcome of each of these activities for the new year and how will you evaluate and report on their benefits?
7. Do you plan to use resources from other organizations, state agencies and/or federal agencies to support these activities?
8. ThreeStar Scorecard requirement: Review and sign the Fiscal Confirmation Letter. Make sure to upload the signed “Fiscal Confirmation Letter” and county commission meeting minutes documenting the letter in Step 1, under the “Files & Attachment” area. Did the County Mayor/Executive and county commission review the Fiscal Strength and Efficient Government Annual Confirmation Letter?
9. What was the date of the county commission meeting when the letter was reviewed?
10. ThreeStar Scorecard requirement: Annual budget adopted on time and filed with the Comptroller’s Office by October. What date was the budget filed with the Comptroller’s Office?
11. ThreeStar Scorecard requirement: Create and maintain a county Audit Committee. Please upload the Audit Committee report presented to the county commission. Has the audit committee reviewed the latest audit? (Yes or no)

Please give the date of the county commission meeting where the audit committee report was reviewed and list the names of the individuals who serve on the audit committee, along with the entity they represent:

## Activity Plan Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### Step 2 Activity Plan – Pillar 3: Public Safety

1. What programs / initiatives took place in the past year to improve this pillar? How will you evaluate and report on their benefits?
2. Has your school system filed their required safety plan with the TN Department of Education?
3. Did you implement any new program(s) during this time to improve this pillar?
4. Describe success stories including any activities designed to educate/raise awareness/reduce incidents of a) victims of domestic violence; b) child abuse; c) underage drinking; d) drug use.
5. What proactive steps have been taken to educate your community on identity theft?
6. Describe success stories including any activities designed to educate/raise awareness/reduce incidents of a) distracted driving; b) aggressive driving; c) driving under the influence of alcohol, drugs & prescription medications; d) encourage seat belt use and child safety restraint use.
7. Do you use resources from other organizations, state agencies and/or federal agencies to support these activities?
8. What can the Department of Public Safety do better to get their message across on services they provide for making communities safer?
9. Please list the three top challenges in your county addressing public and traffic safety.

## Activity Plan Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### Step 2 Activity Plan – Pillar 4: Education & Workforce Development

1. Report on the progress and benefits of associated activities that took place in your county. How are these activities monitored and reported?
2. Has the school system filed the required school safety plan with the TN Department of Education?
3. How does your county government bring together representatives from childcare, healthcare, schools, social services, libraries, and families to support school readiness? See the Tennessee School Readiness Model for reference.
4. Describe Education & Workforce Development success stories that took place in your county, including any industry / education / economic development partnerships.
5. What entities fund the TN Imagination Library in your county? Please list members of Imagination Library Board / Committee and what entity they represent. Please note chair of board/committee.
6. Please describe community efforts to improve workforce skill training and available job alignment.
7. Has your county participated in awareness event/campaign for TN Drive to 55?
8. Has your county participated in awareness event / campaign for TN Reconnect?



County:  
Activity plan submission date:

## Activity Plan Template

The information below must be populated in your online ThreeStar system.  
<https://www.tnecdit.net/ThreeStar/>

## Activity Plan Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### Step 2 Activity Plan – Pillar 5: Health & Welfare

1. Report on the progress and benefits of associated activities that took place in your county.
2. Did you implement a new program or activity related to improving this area?
3. Is your county a designated Healthier Tennessee community or have you initiated any of the steps to acquire this designation?
4. Describe Health & Welfare success stories that took place in your county. Please note any that address the TDOH 3+1 Primary Prevention Activities: Tobacco, Obesity, Physical In-Activity and Drug Abuse.
5. For the coming year, which primary prevention initiative(s) does your plan address?
  - Obesity
  - Tobacco– Substance abuse
  - Teen pregnancy
  - Physical In-Activity
  - Diabetes
  - Other
6. List the goals, objectives and proposed activities for the project(s) and how you expect to evaluate them.
7. Describe the process you followed that resulted in the selection of your health and welfare project(s).
8. List all partners involved in this collaboration.
9. List the names of the individuals who serve on your county’s Health Council and the entity they represent:
10. Does your county have a Board of Health?  
Yes or No.  
If no, contact your county’s Public Health Director for more information.
11. In what health related areas is your county doing well? Please describe.
12. Have you received any grants to address health issues in your county? If so, which areas did they address and how were the results measured?

## Grant Application Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### General Information

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Grantee Organization Name:

Grant Administrator's Name:

Grant Administrator's Title:

Address:

City:

State:

Zip:

Phone:

Fax:

Email:

### The remittance information below must match your ACH and Federal W-9

Remittance Organization Name:

Remittance Address:

Remittance City:

Remittance State:

Remittance Zip:

Remittance Phone:

Remittance Fax:

Remittance Email:

Federal Employer Identification # (FEIN):

### Files & Attachments

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*Required files for Grant Application include: ACH, W-9, Title VI and Voided Check. Be sure to confirm addresses, and FEIN numbers match on all documents. Please save document in pdf format, and save as 'CountyName\_ACH\_2016' . . . etc.*

- (file name)

- (file name)

- (file name)

- (file name)

### Proposed Grant Pillars Addressed

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*Check the pillar(s) you plan to address with your ThreeStar Grant dollars and complete the information for the pillar project(s) attached.*

\_\_\_ Jobs & Economic Development                      How much? \_\_\_\_\_

\_\_\_ Fiscal Strength & Efficient Government                      How much? \_\_\_\_\_

\_\_\_ Public Safety    How much? \_\_\_\_\_

\_\_\_ Education & Workforce Development                      How much? \_\_\_\_\_

\_\_\_ Health & Welfare    How much? \_\_\_\_\_

## Grant Application Template

The information below must be populated in your online ThreeStar system.

<https://www.tnecdit.net/ThreeStar/>

### Who will oversee this program or project?

Name:

Organization:

**Describe the proposed grant funded activity/activities your county plans to address with the ThreeStar funds.**

**How does this grant project improve one or more of the Governor's Pillars?**

**Explain how this will benefit your county and impact the Progress Indicator listed on the Scorecard.**

**Is this a new program or project?**

**What is the grant budget breakdown for this project or program? (Amount cannot exceed \$10,000 per year)**

**Below is a list of delegated grant line item areas. Please provide a budget breakdown and description for your grant activity (activities) according to the areas below.**

Program Supplies and Materials

Equipment and Technology Tools

Professional Consultation & Presentations

Professional Development Activities & Conferences

Professional Services and Expenses for STEM and Workforce Development Programs

Program Development and Strategic Planning for Community Activities & Organizations

Sponsorship of Program Related Events & Seminars

County Fiscal & Accounting Improvements

**What additional funds will be leveraged for this project?**

(Letterhead of the County)

Date:

**Fiscal Strength and Efficient Government Fiscal Confirmation Letter  
ThreeStar Program requirements**

This document confirms that \_\_\_\_\_ County has taken the following actions in accordance with the requirements of the ThreeStar Program:

- The county mayor has reviewed with the county commission at an official meeting the county’s debt management policy that is currently on file with the Comptroller of the Treasury Office. The purpose of this requirement is to ensure that local elected officials are aware and knowledgeable of the county’s debt management policy.
- The county mayor and county commission acknowledge that an annual cash flow forecast must be prepared and submitted to the Comptroller prior to issuance of debt. The purpose of this requirement is to ensure elected officials are aware that prior to the issuance of debt the county must go through the process of assessing the county’s cash flow. This is done to evaluate the county’s finances and confirm that sufficient revenues are available to cover additional debt service associated with the proposed issuance of debt.

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**Debt Management Policy**

This is an acknowledgement that *the Debt Management Policy of \_\_\_\_\_ County is on file with the Office of the Comptroller of the Treasury* and was reviewed with the members of the \_\_\_\_\_ County Commission present at the meeting held on the \_\_\_ day of \_\_\_\_\_.

Minutes of this meeting have been included as documentation of this agenda item.

**Annual Cash Flow Forecast**

This is an acknowledgement that *prior to the issuance of debt an annual cash flow forecast was prepared for the appropriate fund and submitted to the Comptroller’s office* and was reviewed with the members of the \_\_\_\_\_ County Commission present at the meeting held on the \_\_\_ day of \_\_\_\_\_.

Minutes of this meeting have been included as documentation of this agenda item.

Acknowledged this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
County Mayor/Executive Name

\_\_\_\_\_  
Signature

STATE OF TENNESSEE  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
**ACH (AUTOMATED CLEARING HOUSE) CREDITS (NOT WIRE TRANSFERS)**

NAME \_\_\_\_\_

Federal Identification Number or Social Security Number \_\_\_\_\_  
*(Under which you are doing business with the State)*

I (We) hereby authorize the State of Tennessee, hereafter called the STATE, to initiate credit entries to my (our) *(select type of account)*  
 CHECKING or  SAVINGS account indicated below and the depository named below, hereinafter called DEPOSITORY, to credit the same to such account.

This authority is to remain in full force and effect until the STATE has received written notification from me (or either of us) of its termination in such time and in such manner as to afford the STATE and DEPOSITORY a reasonable opportunity to act on it.

\*\*\*\*\*

Do you currently receive payments from the STATE through ACH? \_\_\_\_ *(Yes or No)*. If yes, do you intend for this account information to replace other existing account information currently used by the STATE? \_\_\_\_ *(yes or no)*. If yes, please specify the account that should be changed: ABA No. \_\_\_\_\_ Account No. \_\_\_\_\_

Is this authorization only for certain types of payments? \_\_\_\_ *(Yes or No)*. If yes, please indicate types:

\_\_\_\_\_  
\_\_\_\_\_

\*\*\*\*\*

Many banking institutions use different numbers for ACH. Please call your bank for verification of ACH transit and account number.

Bank official contacted: \_\_\_\_\_ Phone No. \_\_\_\_\_  
\*\*\*\*\*

DEPOSITORY/BANK NAME \_\_\_\_\_ BRANCH \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_

ACH TRANSIT/ABA NO. \_\_\_\_\_ ACCOUNT NO. \_\_\_\_\_

NAME(S) \_\_\_\_\_  
*Please print names of authorized account signatory)*

DATE \_\_\_\_\_ SIGNED X \_\_\_\_\_ SIGNED X \_\_\_\_\_

PLEASE ATTACH A VOIDED CHECK (OR FOR SAVINGS ACCOUNTS, A DEPOSIT SLIP):

PLEASE INDICATE ADDRESS TO WHICH YOU WOULD LIKE YOUR REMITTANCE ADVICES ROUTED WHEN PAYMENTS ARE PROCESSED:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Contact name: \_\_\_\_\_  
Telephone no: \_\_\_\_\_

<p><b>FOR STATE USE ONLY</b> Contact Agency: _____ Contact Person: _____ Telephone No.: _____</p>
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## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <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) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									

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 on page 3.

<b>Sign Here</b>	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.** The IRS has created a page on [www.irs.gov/w9](http://www.irs.gov/w9) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships* on page 1.

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

**Note.** Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required U.S. federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 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 possession of the United States, 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 possession of the United States
- 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

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

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

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

**Part II. Certification**

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

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

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

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

<sup>\*</sup>Note. Grantor also must provide a Form W-9 to trustee of trust.

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

### Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto: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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

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