REQUEST FOR PROPOSAL
for
Navajo Nation Broadband Office
Navajo Nation ERATE Program
Consultancy Services

Addendum #1

RFP No: 26-07-4216DB

Answers to consultants

QUESTION: Can you please explain Item 5 (5. Navajo Nation Sales Tax (6%) applied to total annual contract value; must be shown separately and remitted to the Navajo Nation) of section 10.6 Pricing Proposal? This tax would be charged by the consultant and then paid back to the Navajo Nation?

ANSWER: Yes, that is the correct understanding.

Item 5 requires proposers to:

Calculate the 6% Navajo Nation Sales Tax on the total annual contract value.
Show it as a separate line item in the pricing proposal (not buried in the consulting fees).
Remit that amount to the Navajo Nation (Office of the Navajo Tax Commission).

The consulting firm includes the 6% as a separate line in their price.

When NNBO pays the invoices, the firm either:

Receives the full amount (base fees + 6% tax) and is responsible for filing and remitting the tax to the Navajo Tax Commission, or, more commonly under Navajo Nation contracts, the Nation withholds the 6% from payments and remits it directly (standard contract language often provides for this).

Either way, the tax ends up with the Navajo Nation, it is not retained by the consultant.

Important note for a remote consulting engagement

The Navajo Nation Sales Tax generally applies based on where the services are performed. Purely remote work performed entirely off the Navajo Nation may have different tax treatment. However, because the RFP explicitly requires the 6% to be shown and remitted, proposers should price it as instructed. Any questions about actual tax liability based on the location of performance should be directed to the Office of the Navajo Tax Commission.

QUESTION: Does a certificate of insurance (COI) is needed with the proposal or upon award?

ANSWER: A Certificate of Insurance (COI) is not required to be submitted with the proposal. The selected proposer will be required to provide a valid Certificate of Insurance meeting the insurance requirements of the contract after the award and prior to contract execution.

REQUEST FOR PROPOSAL v4.0

Navajo Nation ERATE Program - Consultancy Services

Issued by: Navajo Nation Broadband Office
RFP #: 26-07-4216DB
Issue Date: 07/17/2026
Proposal Deadline: 07/30/2026 — 3:00 PM MDT

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1. Purpose

The Navajo Nation Broadband Office (NNBO), is soliciting proposals from qualified firms to provide E-Rate consulting services in support of the Navajo Nation's participation in the Universal Service Schools and Libraries (E-Rate) Program. The selected consultant will assist NNBO to verify that USAC rules are being followed and, if necessary, provide guidance on new processes or procedures to ensure program compliance, in regard to Bid Evaluations, Procurement, Technology Plans, CIPA compliance, Technology Budget, and Document Retention.

The objective of this procurement is to obtain the services of a qualified and experienced E-Rate consultant capable of providing comprehensive program support, strategic guidance, and ongoing technical assistance throughout the E-Rate funding lifecycle. The consultant shall help ensure timely and accurate program administration, maintain regulatory compliance, and support the successful implementation of E-Rate-funded projects for the benefit of the Navajo Nation. The anticipated contract term is 3 years, however terms may change based on funding availability.

2. Timeline / Sequence of Events

All dates are subject to change at the discretion of the NNBO. Any changes will be communicated to all prospective vendors via addendum.

Event / Milestone	Date	Notes
Issue RFP	07/17/2026	
Pre-Proposal Conference (Optional)	07/21/2026 – 2:00PM MDT	**Microsoft Teams meeting Join:** https://teams.microsoft.com/meet/227875212327150?p=0rsaEq4hyKZeCL2jW1 Meeting ID: 227 875 212 327 150 Passcode: Pm6ka6JX
Deadline to Submit Questions	07/22/2026 — 3:00 PM MDT	E-Mail Only
Addendum / Answers Posted	07/24/2026	All vendors notified
Proposals Due	07/30/2026 — 3:00 PM MDT	Email only
Notice of Intent to Award	08/05/2026	

3. Scope of Work

The selected Consultant shall provide comprehensive E-Rate consulting services to support the Navajo Nation's participation in the Universal Service Schools and Libraries (E-Rate) Program. Services shall include strategic planning, application preparation, procurement support, compliance management, funding administration, and audit assistance in accordance with current Federal Communications Commission (FCC) and Universal Service Administrative Company (USAC) regulations.

- **Program Administration:** Provide ongoing advisory and program management services, including consultation with Navajo Nation staff, updates on E-Rate program requirements and regulatory changes, and guidance to maintain compliance with applicable FCC and USAC rules and procedures.
- **E-Rate Application Management:** Assist with the development and execution of the annual E-Rate funding strategy, preparation and submission of required FCC forms and supporting documentation, administration of Program Integrity Assurance (PIA) reviews, funding request tracking, invoicing support, and other activities necessary to secure and administer E-Rate funding.
- **Procurement and RFP Support:** Provide procurement support services for E-Rate eligible projects, including preparation of solicitation documents, administration of the competitive bidding process, coordination of bidder communications, assistance with bid evaluations, contract negotiations, and contract award recommendations in compliance with Navajo Nation procurement requirements and E-Rate program rules.
- **Compliance and Audit Support:** Maintain documentation necessary to support E-Rate program compliance and assist the Navajo Nation with audits, program reviews, and requests for information. The Consultant shall provide guidance on document retention requirements and represent the Navajo Nation, as appropriate, during E-Rate compliance reviews and audits.
- **Reporting and Communication:** Provide regular updates regarding funding applications, procurement activities, compliance matters, project status, and other program-related activities. The Consultant shall maintain effective communication with Navajo Nation staff and respond to requests for assistance throughout the term of the contract.

4. E-rate Consulting Services

- **Navajo Nation Support:** The Consultant shall be available to provide E-Rate program support to the Navajo Nation by phone, email, or in person to address program-related questions, funding issues, and other E-Rate matters. The Navajo Nation will provide a minimum of seventy-two (72) hours notice for requested onsite services.
- **Program Updates:** The Consultant shall keep the Navajo Nation informed of changes to the E-Rate Program, including updates to FCC and USAC policies, procedures, and eligible services. The Consultant shall also advise the Navajo Nation on opportunities to maximize available funding and utilize newly eligible products, services, and program initiatives.
- **Program Compliance:** The Consultant shall assist the Navajo Nation in maintaining compliance with all applicable FCC and USAC requirements. Services shall include guidance on competitive bidding procedures, procurement requirements, bid evaluations, technology planning, Children's Internet Protection Act (CIPA) compliance, technology budgeting, document retention, and other program requirements necessary to ensure continued compliance.

5. E-Rate application management

- **Needs Assessment and Strategic Planning:** The Consultant shall work with the Navajo Nation to assess its telecommunications and broadband needs and develop an annual E-Rate filing strategy that maximizes funding opportunities while ensuring compliance with FCC and USAC requirements.
- **Funding Request Development:** The Consultant shall determine the appropriate funding request amounts by preparing the required funding documentation, including the Item 21 Attachment (or its successor). This process shall include reviewing eligible service provider invoices, existing contracts, and proposed contracts to develop accurate annual funding requests.
- **Application Preparation and Filing:** The Consultant shall prepare, submit, and manage all required FCC and USAC forms necessary to obtain E-Rate funding, including, but not limited to, FCC Forms 470, 471, and 486, and any successor forms required during the contract term.
- **Program Integrity Assurance (PIA) Support**: The Consultant shall assist the Navajo Nation in responding to all USAC Program Integrity Assurance (PIA) inquiries by preparing responses, gathering supporting documentation, and coordinating timely submissions to USAC.
- **Invoicing and Reimbursement Support**: The Consultant shall assist with the E-Rate invoicing process by preparing the documentation required for either the Service Provider Invoice (SPI) method or the Billed Entity Applicant Reimbursement (BEAR) method, as applicable, to ensure the Navajo Nation receives all eligible discounts and reimbursements.
- **Application Monitoring and Status Reporting**: The Consultant shall monitor the status of all funding applications and provide the Navajo Nation with regular updates regarding application progress, funding commitments, reviews, modifications, and other significant program activities.
- **Post-Commitment and Service Delivery Support**: The Consultant shall assist, as needed, with post-commitment activities, including the preparation and submission of Service Delivery Extension requests, FCC waiver requests, FCC Form 500, and other filings required to maintain or modify approved E-Rate funding commitments.

6. Category One RFP Management Services

- **RFP Development:** The Consultant shall develop Request for Proposal (RFP) documents for E-Rate Category One services in accordance with applicable Navajo Nation procurement policies and all FCC and USAC competitive bidding requirements. When public notice or newspaper publication is required, the Consultant shall assist the Navajo Nation in meeting all applicable publication and timing requirements prior to the posting of FCC Form 470.
- **RFP Distribution and Tracking:** The Consultant shall distribute and maintain all RFP documentation electronically through the USAC EPC Portal, the Consultant's project management platform, the Navajo Nation Procurement website, and other approved distribution channels, as applicable. The Consultant shall also track bidder participation and maintain records of all procurement activities.
- **Procurement Administration:** The Consultant shall administer the competitive bidding process by preparing and issuing clarifications, responses to vendor questions, and addenda as necessary to ensure a fair, transparent, and compliant procurement process.
- **Bid Opening Assistance:** The Consultant shall assist the Navajo Nation during the bid opening process by documenting received proposals and ensuring compliance with applicable procurement requirements.
- **Bid Evaluation and Award Recommendations:** The Consultant shall assist in evaluating proposals in accordance with FCC, USAC, and Navajo Nation procurement requirements. The

Consultant shall prepare bid evaluation documentation and provide recommendations for contract award based on the established evaluation criteria.

- **Contract Negotiation Support:** The Consultant shall assist the Navajo Nation during contract negotiations with selected service providers to ensure contract terms are consistent with procurement requirements, E-Rate regulations, and the Navajo Nation's best interests.
- **Contract Administration:** The Consultant shall coordinate the collection and review of all documentation required for contract award, facilitate the execution process with the successful bidder, and maintain procurement records necessary to support E-Rate compliance and future audits.

7. Audit Assistance

- **Document Retention:** The Consultant shall maintain and organize all documentation required under the FCC and USAC E-Rate document retention requirements, including records related to the competitive bidding process, contract awards, funding applications, service delivery, invoicing, inventory, and program compliance. Documentation shall be retained for the period required by FCC and USAC regulations, but no less than ten (10) years from the last date of service, or as otherwise required by applicable program rules.
- **Audit Documentation Support:** The Consultant shall assist the Navajo Nation in the preparation, organization, and timely submission of documentation requested during E-Rate audits, program reviews, or other compliance inquiries conducted by USAC, the FCC, or other authorized entities.
- **Audit Representation:** The Consultant shall provide technical and administrative support throughout E-Rate audits and compliance reviews, including serving as the Navajo Nation's representative in communications with USAC, the FCC, and other auditing authorities, as authorized by the Navajo Nation.

8. Additional Service Offerings

- **Web-Based Program Tracking:** The Consultant shall develop and maintain an electronic web-based tracking system capable of tracking all E-Rate contracts, funding request status, payments to the Consultant, and delivery of goods or services purchased with E-Rate funds. All RFPs, contracts, award notices, and other important documentation shall be hosted on the tracking system and accessible to the Navajo Nation through designated user accounts.
- **SharePoint Collaboration Site:** The Consultant shall provide and maintain a web-based Microsoft SharePoint site for the duration of the contract, serving as the central repository for all E-Rate documentation, program updates, and project records. User access shall be managed through the Navajo Nation point of contact. The Consultant shall also maintain tracking documentation for all E-Rate locations, including geographic coordinates, address, site status, and equipment status, updated quarterly or as otherwise necessary to maintain accuracy.
- **Monthly Status Reports:** The Consultant shall provide monthly E-Rate status reports to the Navajo Nation through the SharePoint site. Reports shall include updates on contracts, funding requests, and goods and services procured through the E-Rate program.
- **Staff Training:** The Consultant shall provide training to Navajo Nation staff on E-Rate program rules, procedures, and requirements. The Consultant shall also design and assist in implementing E-Rate management processes for applicable Navajo Nation departments, and shall provide additional training upon request throughout the term of the contract.
- **Program Administration Advisory:** The Consultant shall make recommendations for effective administration of the Navajo Nation's E-Rate program, including guidance on staffing, funding

strategies, internal controls, reporting, communication, and coordination among Navajo Nation offices and departments.

- **Non-E-Rate Funding Opportunities:** The Consultant shall advise the Navajo Nation on complementary non-E-Rate funding opportunities and best practices that may be advantageous to broadband and technology initiatives across the Navajo Nation.

9. Category Two RFP and E-Rate Application Management

9.1 Procurement Consulting

- **Procurement Planning:** The Consultant shall collaborate with the Navajo Nation to establish procurement objectives, define project requirements, and develop a procurement strategy that complies with Navajo Nation procurement policies and applicable FCC and USAC E-Rate regulations.
- **Procurement Process Development:** The Consultant shall develop and present a compliant procurement process and bidding document framework for review and approval by the Navajo Nation.
- **Procurement Schedule:** The Consultant shall prepare and maintain a procurement schedule that satisfies all applicable Navajo Nation, FCC, and USAC competitive bidding and contract award requirements.

9.2 Bid Document Development

- **Solicitation Preparation:** The Consultant shall prepare complete solicitation documents for E-Rate eligible procurements, including bidder instructions, procurement requirements, E-Rate compliance provisions, contract terms and conditions, and all required proposal forms.
- **Technical Documentation Integration:** The Consultant shall incorporate technical documentation provided by the Navajo Nation, including project scope, technical specifications, performance requirements, and supporting design documentation, into the final Request for Proposal (RFP).

9.3 Competitive Bidding Administration

- **Procurement Oversight:** The Consultant shall oversee and administer the competitive bidding process to ensure compliance with Navajo Nation procurement policies and FCC and USAC E-Rate requirements.
- **Public Notice and Solicitation Posting:** The Consultant shall assist in preparing public notices, FCC Form 470 descriptions, and other required procurement announcements, and shall publish solicitation documents through the USAC EPC Portal, the Navajo Nation Procurement website, and other approved procurement platforms, as applicable.
- **Vendor Communications:** The Consultant shall maintain procurement records, manage bidder communications, prepare responses to vendor inquiries, and issue clarifications and addenda throughout the solicitation process.
- **Bid Opening Support:** The Consultant shall coordinate and assist the Navajo Nation with the receipt, documentation, and opening of proposals in accordance with applicable procurement procedures.

9.4 E-Rate application Management

- **Funding Strategy:** The Consultant shall develop an annual E-Rate filing strategy that maximizes funding opportunities while ensuring compliance with FCC and USAC requirements.

- **Application Preparation and Submission** – The Consultant shall prepare all required E-Rate program forms and supporting documentation, including FCC Forms 470, 471, 486, 500, and other applicable forms, for review, certification, and submission by the Navajo Nation.
- **Funding Administration:** The Consultant shall monitor application status, funding commitments, and post-commitment activities, and shall provide regular updates to the Navajo Nation throughout the funding cycle.
- **Program Integrity and Compliance:** The Consultant shall coordinate responses to Program Integrity Assurance (PIA) inquiries, prepare documentation required for audits or program reviews, and assist with all post-commitment requests, including service delivery extensions, invoice deadline extensions, and other regulatory filings.
- **Documentation and Reimbursement Support:** The Consultant shall maintain and provide all documentation required for E-Rate record retention and shall prepare reimbursement documentation, including FCC Form 472 (BEAR), when applicable, to support the Navajo Nation's receipt of eligible program funding.

10. Proposal Requirements

Proposals shall be organized in the order presented below. Every page shall be numbered and include the vendor's entity name.

10.1 Cover Letter

Introduction of the proposer, including legal entity name, business address, contact details, and authorized representative signature. Include a brief statement of intent to participate and a summary of the proposer's qualifications.

10.2 Executive Summary

A concise overview (no more than two pages) highlighting key points of the proposal, the proposed solution, and its alignment with the NNBO's goals for the E-Rate Consulting Services program.

10.3 Table of Contents

A clear organization of the proposal contents with corresponding page numbers.

10.4 Company Information

Legal company name, business address, phone number, website, and primary point of contact (name, title, email, phone). Include years in business, areas of expertise, and experience with similar government or tribal procurements.

10.5 Qualifications and experience

Describe the firm's qualifications and experience relevant to this solicitation, including:

- Experience administering E-Rate projects for public entities, educational institutions, libraries, tribal governments, or similar organizations.
- Knowledge of FCC, USAC, and E-Rate program requirements.
- Experience managing competitive procurements and E-Rate funding applications.
- Experience supporting Program Integrity Assurance (PIA) reviews, audits, and compliance activities.

10.6 Pricing Proposal

Provide a clear itemized breakdown using the Cost Schedule below per year. All pricing shall be in U.S. dollars. The Navajo Nation 6% sales tax must be included as a separate line item. Vendors shall also provide a discounted per-year rate for a 2-year contract option and a 3-year contract option in the Cost Schedule below.

Item / Description	Unit	Fee (USD)
1. Annual E-Rate Program Administration & Consulting Services (Base Fee) — includes all services in Sections 4, 5, 6, 7, and 8	Per year	$____________
2. Category One RFP Management Services (per RFP) — includes all services in Section 6	Per RFP	$____________
3. Category Two RFP and E-Rate Application Management (per project) — includes all services in Section 9	Per project	$____________
4. Additional Services — Hourly Rate (for services beyond the base scope, if requested by NNBO)	Per hour	$____________
5. Navajo Nation Sales Tax (6%) — applied to total annual contract value; must be shown separately and remitted to the Navajo Nation	6%	$____________
TOTAL ANNUAL FEE (Items 1–5, inclusive of all applicable fees and tax)		$____________
1a. Annual Base Fee — 2-Year Contract Option (discounted per-year rate)	Per year	$____________
1b. Annual Base Fee — 3-Year Contract Option (discounted per-year rate)	Per year	$____________

Note: All pricing shall remain valid for ninety (90) days from the proposal submission deadline. The Navajo Nation reserves the right to select any combination of services. Vendors shall describe any additional costs or contingencies separately.

10.7 Exceptions

Clearly identify any exceptions, deviations, or requested modifications to the requirements of this RFP. If no exceptions are taken, the proposal shall expressly state that the proposer accepts all terms and conditions of the solicitation.

10.8 Navajo Priority Documentation

Provide proof of Navajo Priority Certification if applicable, along with details regarding Navajo ownership, control, and workforce composition. Vendors without Navajo Priority Certification should describe any planned use of Navajo subcontractors or commitments to Navajo workforce participation. Documentation shall include:

- Navajo Priority Certification number and certifying authority (if applicable).
- Percentage of Navajo ownership and names of Navajo principals or officers.
- Description of Navajo workforce composition, including number and percentage of Navajo employees, and roles to be performed under this contract.

- Names, certifications, and proposed scopes of any Navajo subcontractors to be utilized in performance of this contract.

Proposals will be evaluated on Navajo Priority in accordance with the Navajo Nation Business Opportunity Act (5 N.N.C. § 201 et seq.) and the Navajo Business and Procurement Act (12 N.N.C. § 1501 et seq.). Proposers are encouraged to provide complete and accurate documentation to ensure full consideration under this criterion.

11. Evaluation Criteria

Proposals will be evaluated by an evaluation committee based on the following criteria. The most advantageous proposal may or may not be the lowest-cost submission. Bids are assessed in accordance with the Navajo Nation Business Opportunity Act.

Criteria	Weight	Max Points
Qualification & relevant experience	25%	25
Technical Approach	25%	25
Navajo Priority	10%	10
Project team	15%	15
References & Past Performance	10%	10
Cost Proposal	15%	15
TOTAL	**100%**	**100**

12. Terms and Conditions

- The Navajo Nation Broadband Office reserves the right to reject any or all proposals.
- The lowest-cost proposal will not necessarily be awarded the contract.
- Vendors are responsible for all costs associated with proposal preparation.
- Substitutions must be approved in writing prior to award.
- All procurement activities shall comply with applicable Navajo Nation law, the Navajo Preference in Employment Act, and applicable federal laws and regulations.
- The Navajo Nation is a sovereign government. All contracts resulting from this RFP shall comply with Navajo Nation law, rules, and regulations. No provision of any resulting contract shall constitute a waiver of the sovereign immunity of the Navajo Nation.
- The Navajo Nation is not bound to enter a contract under this RFP and may issue a subsequent RFP for the same services.
- Prior to contract formation, the Business Regulatory Department shall certify that the Navajo Nation Business Opportunity Act was adhered to in the solicitation and award.

13. Submission Instructions

Issue Date: This RFP is issued on behalf of the Navajo Nation Broadband Office on 07/17/2026.

Submission Deadline: ALL PROPOSALS MUST BE RECEIVED NO LATER THAN 3:00 PM MOUNTAIN DAYLIGHT TIME (MDT) ON 07/30/2026.

Proposals must be submitted electronically via email to all designated Points of Contact:

- Sonia Nez — sonianez@navajo-nsn.gov
- Laura Johnson - laurajohnson@navajo-nsn.gov
- Juan Bermudez - jbermudez@americasrf.com

Email subject line must read: "Navajo Nation Broadband Office RFP # 26-07-4216DB - [Vendor Name] – [Navajo Priority #] (if applicable)". Hard-copy, facsimile, or physical submissions will not be accepted. Late submissions will not be considered. It is the sole responsibility of the Respondent to ensure timely receipt.

13.1 Contract Award

The Procuring Party shall issue a Notice of Intent to Award within five (5) business days of the proposal deadline. The contract shall be awarded to the Respondent whose proposal is most advantageous to the Navajo Nation Broadband Office, considering all evaluation factors. The most advantageous proposal may or may not have received the most points.

14. Questions

Questions shall be submitted in writing no later than 07/22/2026 at 3:00 PM MDT. No oral questions will be accepted.

- Sonia Nez - sonianez@navajo-nsn.gov
- Laura Johnson - laurajohnson@navajo-nsn.gov
- Juan Bermudez - jbermudez@americasrf.com

All questions and responses will be compiled and distributed to all prospective vendors via addendum.

NAVAJO NATION CERTIFICATION
Regarding Debarment, Suspension, and
Contracting Eligibility

1. Applicant entity acknowledges that to the best of its knowledge that the Applicant entity, either in its present form or in any identifiable capacity, has not, in accordance with 12 N.N.C. § 361:

    A. Been convicted of the commission of criminal offenses incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of any such contract or subcontract;

    B. Been convicted of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or other offenses indicating a lack of business integrity or honesty, which currently, seriously, and directly affect responsibility as a Navajo Nation contractor;

    C. Been convicted under antitrust statutes arising out of the submission of bids or proposals;

    D. Violated contract provisions, including:

        i. Deliberate failure, without good cause, to perform in accordance with the contract specifications or within the time limit provided in the contract,

        ii. A recent record of failure to perform or of unsatisfactory performance with the terms of any contract, or

        iii. Any other cause so serious and compelling as to affect responsibility as a Navajo Nation contractor, including debarment by another governmental entity.

2. Applicant acknowledges that if the Navajo Nation determines that the executed Certification provided herein is untrue or not wholly accurate, it shall be grounds for the Navajo Nation to terminate the contract and pursue other legal remedies, at the Navajo Nation's discretion.

3. Applicant certifies to the best of its knowledge that it is eligible to do business with the

Navajo Nation, in its present form or in any other identifiable capacity, pursuant to 12 N.N.C. § 1501 and 5 N.N.C. § 301. Applicant also acknowledges that per 12 N.N.C. § 1505, it will not be eligible to contract with the Navajo Nation if deemed ineligible by the appropriate department or entity of the Navajo Nation which receives the Applicant's request for consideration for a business opportunity.

Applicant Name	Name of individual signing on Applicant's behalf (print)
Applicant Address	Title of individual signing on Applicant's behalf
Applicant Address	Signature of individual signing on Applicant's behalf
Applicant Address	Date

Form **W-9**

(Rev. March 2024)

Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . ______

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ______

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ______

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) ______

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** **Date**

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they 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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.

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 as defined under section 581.

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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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 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/EIN*. 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 Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional 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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 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.

Go to *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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.