

City of Cleveland

Departments of Finance and Public Safety

Request for Proposal for Inmate Medical Billing Services for the Departments of Finance and Public Safety



Schedule of Critical Dates:

1. RFP Issue Date	April 15, 2025
2. Pre-Qualification Meeting (optional)	May 1, 2025
3. Deadline for Submitting Questions	May 5, 2025
4. Deadline for Submitting Proposals	May 9, 2025

Overview

The City of Cleveland ("City") is responsible for costs associated with medical care for incarcerated individuals in its legal custody in the criminal justice system. This obligation continues even for individuals incarcerated in facilities not owned (but contracted with) the City until such time as legal custody transfers. The City is responsible for reimbursing medical providers and facilities at current State Medicaid rates pursuant to current law, i.e. Ohio Revised Code Section 341.192 (B). The City may also submit claims for medical care costs to the third-party provider of any individual currently covered by a policy, i.e. Ohio Revised Code Section 341.191 (B). Current City/provider processes and operations are manual and antiquated.

Project Details

Scope of Services

The scope of services may be subject to adjustment, but the selected Vendor will be expected, at a minimum, to perform the following:

1. The Vendor shall implement procedures that maximize claims processing efficiencies, including claim adjudication/scrubbing (reviews for accuracy, coding errors, and charge adjustments).
2. The Vendor shall institute an efficient method to communicate with the City regarding custodial status of any individual related to a claim. The City is solely responsible for determining and validating custodial status.
3. The Vendor shall receive and process all claims electronically within thirty (30) calendar days of receiving the claim.
4. The Vendor's claims processing solution shall support online, real-time adjudication and inquiry of claims.
5. Following the State of Ohio's Medicaid Guidelines, the Vendor shall re-price all in-custody claims according to the State's Medicaid rates. The Vendor will be responsible for notifying providers of these adjustments and justifications with the appropriate remark code(s).
6. The Vendor shall be responsible for rejecting all claims for anyone determined to be not in the City's custody and notifying providers with the directed appropriate remark code(s).
7. Claims adjudication (processing and payment) is a key component of the process. Vendor must work with the City to verify whether the patient was in custody on the date of service of the claim. If the patient was not in custody, the claim is denied. If the patient was in custody on the date of service, the claim is then adjudicated according to CMS (Centers for Medicare and Medicaid) Standards, including the NCCI (National Correct Coding Initiative) guidelines.
8. Vendor shall apply Medicare standards and generally accepted health care industry practices to identify and deny payment for claims with cosmetic procedures, duplicate charges, experimental procedures, incidental procedures, inclusive care, invalid CPT/modifier combinations, invalid codes, mutually exclusive procedures, obsolete codes, unlisted procedures, unbundling and all other non-covered reimbursement drivers.
9. Vendor shall provide and enable editing to prevent duplicate entry and payment of claims.
10. Vendor shall edit claim detail identifying all error codes for claims that fail edit processing at initial processing of the claim to minimize the need for multiple re-submissions of claims.

11. Vendor shall perform CLIA auditing based on the provider CLIA number and procedures performed.
12. Vendor shall perform diagnosis editing by line item. Only eligible charges are allowed, and those charges are priced according to the State's Medicaid rate.
13. Relating to coordination of benefits (COB): the Vendor shall not interfere with any arrestee's insurance coverage outside of the exact approved claim date and time of service.
14. Relating to claim run-off: following the termination of the contract for any reason, the Vendor must continue to process and pay claims which are incurred during the term of the contract. These costs will be accounted for in the administrative fees.

In addition, the Vendor must ensure that they are in compliance with all applicable regulations, statutes and policies regarding the transmission and handling of Protected Health Information (PHI) and financial information. Including but not limited to:

- 42 CFR Parts 430-502 (Applicable to Medicare/Medicaid)
- 42 U.S.C. § 1396d(a) [1905(a) of the Social Security Act]
- 45 CFR Parts 160, 164 (Health Insurance Portability and Accountability Act)
- Title VI of the Civil Rights Act of 1964, 42 U.S.C. §§ 2000d
- Financial Accounting Standards Board GAAP
- False Claims Act (FCA), 31 U.S.C. §§ 3729 – 3733
- OH Rev Code § 3901.38 – 3901.3811
- OH Rev Code § 3901.044

The Vendor must also be prepared to provide the following to the City of Cleveland:

1. Submit to the City on a monthly basis, a detailed file including all claims processed during the previous calendar month.
2. Submit monthly invoices to the City, and upon payment, the Vendor shall then disburse funds to the respective facilities/providers within 30 days.
3. Be equipped to provide a variety of reports, including but not limited to; individual explanations of payment, patient claim histories, paid and/or denied claim reports, top diagnosis/procedure codes, high dollar claims. Additional reports can be added as needed to meet any additional reporting requirements.
4. Assign a unique number for each claim, adjustment, and financial transaction that contains date of receipt, batch number and sequence of document within the batch, upon receipt of each claim and adjustment. The unique claim number shall identify each claim and provide the ability to reference the actual date of receipt of the claim by the Vendor.
5. Track all claims, adjustments, and financial transactions from receipt to final disposition.
6. Report immediately any erroneous payments, irrespective of cause, and identify appropriate remediation action taken.
7. Sort, log, and batch adjustment requests and supporting documentation.
8. Provide metrics used for evaluating CMS-1500 and UB-04 claims accuracy on a monthly basis. At a minimum, the following measures/categories shall be provided:
 - a. Financial accuracy
 - b. Overall accuracy
 - c. Payment incidence accuracy
 - d. Procedural accuracy
 - e. Coding accuracy

Timeline

The period of time for which the selected Vendor will perform services is to be determined through negotiation with the City of Cleveland.

Budget

The budget for this RFP has not finalized at the time of this posting. Any change to the project budget will be communicated to Proposers via addendum in OpenGov. The City is providing the following historical information related to claims to allow Proposers the ability to make informed presentations of fee schedules/options:

	<u>2022</u>	<u>2023</u>
Provider claims submitted prior to custody verification:	4,055	4,171
Current vendor processed claims total	1,182	2,301
Total claims paid	1,096	1,633

*2024 numbers are currently unavailable, under review and determination.

Proposal Process and Guidance

Process

Tentative Timeline

The City anticipates it will - but neither promises nor is obligated to - process Proposals received according to the following schedule:

Advertise Request for Proposals	April 15, 2025
Pre-Qualification Meeting	May 1, 2025
Deadline for Submitting Questions	May 5, 2025
Deadline for Submitting Proposals	May 9, 2025

The City reserves the right to refuse any submission not delivered by the deadline.

Proposals or unsolicited amendments to Proposals arriving after the closing will not be accepted.

Pre-Qualification Meeting

A non-mandatory pre-qualification meeting will be held on **May 1, 2025** at 11:00 a.m. EST via Microsoft Teams. At that time, interested parties may ask questions pertaining to this Request for Proposals. Those planning to attend the pre-qualification conference must register by April 25, 2025 at 5:00 p.m., via e-mail to mgehlmann@clevelandohio.gov. When registering, provide the names of all attendees. It is also advantageous to provide e-mail addresses for all attendees, although it is not required. Proposers are encouraged to attend the conference although attendance is not mandatory. A link and call-in information will be emailed to all registrants.

Questions and Communications

All communications will be formalized. Questions, including if this RFP should contain any discrepancies or omissions, or if the intended meaning of any part of this RFP is unclear or in doubt, may be submitted via email to mgehlmann@clevelandohio.gov prior to the question period expiration. All questions and answers will be shared with prospective Vendors on OpenGov.

Evaluation of Proposals

The City will evaluate all responsive Proposals based upon the information and materials contained in the Proposals as submitted. The City will then evaluate and score all responsive Proposals, based on the evaluation criteria indicated below. The highest-scored Proposal(s) shall then be deemed finalists; if necessary, the City reserves the right to expand the number of finalists in the event of ties.

Finalist Interviews

The City may choose to select a limited number of Vendors to make a final interview/presentation of their qualifications, proposed services, and capabilities. The City will notify the Vendors selected for such follow up in writing. The interview will not discuss pricing. These interviews shall be at no cost to the City of Cleveland.

Submission Requirements

Each Vendor that wishes to be considered for selection to perform the Scope of Services described in this RFP shall submit via email to mgehlmann@clevelandohio.gov two separate, non-editable .pdf files, one labelled "Services Proposal_Firm Name", and one titled "Fee Proposal_Firm Name" by 5:00 PM EST Friday, May 9, 2025.

All Proposals shall contain concise written material and illustrations. Legibility, clarity, and completeness are essential.

Each Vendor, in preparing their Proposal, should consider all applicable laws and available industry guidelines as applicable.

The Request for Proposal (RFP) response, at a minimum, should include:

1. SERVICES PROPOSAL

- A. **Cover Letter:** A brief introduction to your company, experience, and interest in the project including a description of qualifications and current similar work.
- B. **Proposed Approach:** An outline of your approach to the scope of work as described in the section above.
- C. **Team Members:** Bios and qualifications of the key personnel who will be involved in the project, including sub-contractors, specifically including expertise in healthcare billing and adjudication.
- D. **Budget and Pricing Structure:** An overview of how the firm will charge for services (fixed project fee, by claim or other model) and an estimated breakdown of costs based on the scope of services. Please indicate how the firm/professional handles scope changes and assesses associated costs.
- E. **At least three (3) references** from previous clients in similar engagements. Proposers must divulge any civil litigation with regards to services provided within five (5) years of the date of the Proposal. This includes settlement with payments of liquidated damages as well as defaults.

- F. Certificate of Insurance:** Submit a Certificate of Insurance form indicating limits of professional services (errors and omissions) and general liability coverage as a separate attachment to their Proposal, and shall always, during the term of the contract resulting from this RFP, maintain the following insurance coverage:
- i. The insurance company or companies providing the required insurance shall be authorized by the Ohio Department of Insurance to do business in Ohio and rated "A" or above by A. M. Best Company or equivalent. The Successful Vendor, as Vendor, shall provide a copy of the policy or policies and any necessary endorsements, or a substitute for them satisfactory to and approved by the Director of Law, evidencing the required insurance upon execution of the contract.
 - a. Professional liability insurance with limits of not less than \$250,000.00 for each occurrence and subject to a deductible for each occurrence of not more than \$25,000.00 per occurrence and in the aggregate, and if not written on an occurrence basis, shall be maintained for not less than two (2) years after satisfactory completion and written acceptance of the services under the contract, including any tail or claim run off.
 - b. Workers' compensation and employer's general liability insurance as provided under the laws of the State of Ohio.
 - d. Statutory unemployment insurance protection for all its employees.
 - e. Such other insurance coverage(s) as the City may reasonably require.

2. FEE PROPOSAL

The Fee Proposal shall be submitted as a separate .pdf document from the Services Proposal. *If the Fee Proposal is not submitted as a separate PDF, the Vendor's Proposal will be disqualified.* Content for this part of the Proposal Submission shall be organized as follows:

A. Professional Services Fee Proposal

The Fee Proposal shall indicate the makeup of your proposed fee including hourly rates, direct costs, overhead, profit, and indirect expenses based upon the total estimated hours to be spent to provide the services. In a separate PDF file titled 'Professional Services Fee', which is to be attached separate from the main Proposal package PDF file, the interested Vendor shall submit one (1) digital copy via email of the interested Vendor's Professional Services Fee. Included in the file, in addition to the Lump Sum Fee broken down as described above, shall be a separate breakdown of the Vendor Team's Hourly Rates based upon discipline(s), classification(s) and staffing, if applicable.

Although Vendors' proposed fees are not the deciding factor in the selection of the Vendor, it will be evaluated with other criteria herein and submitted with the Proposal.

The Fee Proposal shall be a firm and final amount including all costs and expenses for anticipated services.

- B. Non-Competitive Bid Contract Statement for Calendar Year 2025 Form (Exhibit A)**
- C. Northern Ireland Fair Employment Practices Disclosure (Exhibit B)**
- D. Form W-9 (Exhibit C)**

Selection Criteria Criteria

Initially, Proposals will be evaluated based on their relative responsiveness to the criteria described below and will be scored based on the point values as shown:

1. Quality of Proposal: 25 points

Overall presentation of Proposal including responsiveness to RFP requirements, thoroughness of Proposal, qualifications of Vendor team credentials and capacity of key personnel, clear and concise communication throughout Proposal.

2. Demonstrated Expertise and Success in Medical Claim Adjudication with Attention to Inmate Care: 35 points

Quality and responsiveness of provided references indicating success in the designated scope of work; Tenure of firm/Vendor (existence of entity); Prior project/contract defaults, liquidated damages actions, or civil suit; Demonstration of realistic processes, analyses and reporting sufficient to meet Scope of Services.

3. Proposed Approach to Work: 25 points

Proposal conveys a strong understanding of necessary services to be performed as outlined in Project Details, Scope of Services above.

4. Compensation/Fee: 15 points

Proposed Fee methodology is appropriate and flexible, including a detailed breakdown of costs aligned with the scope of work and provides a clear explanation of any contingencies or allowances included in the pricing. This item will be reviewed after the evaluations of qualifications have been completed.

INTERVIEWS: Based on preliminary scoring of point-based items described above, the City may create a short list of Vendor(s) and conduct interviews as warranted. Further instruction will be provided to the short-listed Vendor(s) when notified of the forthcoming interview.

Additional Information and Requirements

1. The City will require the selected Vendor Team to abide by this RFP and any subsequent modifications, notices and addenda.
2. The City will not be responsible for any costs, expense or burden incurred by Vendors in the preparation and submission of Proposals.
3. Proposals submitted are not made publicly available until the contract has been awarded by the City of Cleveland. All Proposals and supporting materials as well as correspondence relating to this RFP become property of the City of Cleveland when received. Any proprietary information contained in the Proposal should be so indicated and narrowly identified within the Proposal. However, a general indication that the entire contents, or a major portion, of the Proposal is proprietary will not be honored.

4. By submission of a Proposal, the Vendor acknowledges that it is aware of and understands all requirements, provisions, and conditions in and of this RFP and that its failure to become familiar with all the requirements, provisions, conditions, and information either in this RFP or disseminated either at a pre-proposal conference or by addendum issued prior to the Proposal submission deadline, and all circumstances and conditions affecting performance of the services to be rendered by the successful Vendor will not relieve it from responsibility for all parts of its Proposal and, if selected for contract, its complete performance of the contract in compliance with its terms. Vendor acknowledges that the City has no responsibility for any conclusions or interpretations made by Vendor on the basis of information made available by the City. The City does not guarantee the accuracy of any information provided and Vendor expressly waives any right to a claim against the City arising from or based upon any incorrect, inaccurate, or incomplete information or information not otherwise conforming to represented or actual conditions.
5. No organization, firms, or individuals seeking award of a contract under this solicitation may initiate or continue any verbal or written communications regarding the solicitation with any City officer, elected official, employee, or other City representative without permission of the Department of Public Safety named on the solicitation, between the date of the issuance of the solicitation and the date of final contract award by the City of Cleveland. Violations will be reviewed by the Director of the Division of Purchasing. If determined that such communication has compromised the competitive process, the offer submitted by the organization, firm, or individual may be disqualified from consideration for award.
6. The City of Cleveland reserves the right to reject any or all Proposals, in whole or in part, to request clarifications, to negotiate changes in the scope of services, and to waive any technicalities as deemed in its best interest.
7. Proposals must be signed by a company official who has authorization to commit company resources or include a separate letter of support from the official with authorization to commit company resources.
8. Under the laws of the State of Ohio, all parts of a Proposal, other than trade secret or proprietary information and the fee Proposal, may be considered a public record which, if properly requested, the City must make available to the requester for inspection and copying. Therefore, to protect trade secret or proprietary information, the Vendor should clearly mark each page - but only that page - of its Proposal that contains that information. The City will notify the Vendor if such information in its Proposal is requested, but cannot, however, guarantee the confidentiality of any proprietary or otherwise sensitive information in or with the Proposal. Blanket marking of the entire Proposal as "proprietary" or "trade secret" will not protect an entire Proposal and is not acceptable.
9. The City is not responsible for any explanation, clarification, interpretation, representation or approval made concerning this RFP or a Proposal or given in any manner, except by written addendum. The City will mail, e-mail, or otherwise deliver one copy of each addendum issued, if any, to each individual or firm that requested and received a RFP. Any addendum is a part of and incorporated in this RFP.
10. Vendor Services Proposals and Fee Proposals are to be submitted via email to mgehlmann@clevelandohio.gov.

Requests for Proposals
Inmate Medical Billing
April 15, 2025

11. Questions and requests for information should be directed to Michael Gehlmann,
Department of Public Safety at: mgehlmann@clevelandohio.gov.

Exhibits

Exhibit A: Non-Competitive Bid Contract Statement for Calendar Year 2025 form

Exhibit B: Northern Ireland Fair Employment Practices Disclosure

Exhibit C: Form W-9



CITY OF CLEVELAND
Mayor Justin M. Bibb

Requested By: _____
(Department/Office)

**NON-COMPETITIVE BID CONTRACT
STATEMENT FOR CALENDAR YEAR 2025
(ALL DEPARTMENTS/OFFICES)**

This statement, properly executed and containing all required information must be completed. **IF YOU FAIL TO COMPLY, YOUR PROPOSAL WILL NOT BE CONSIDERED.**

Entity Name: _____

Entity's Mailing Address: _____

COMPLETE SECTION I, II, OR III BELOW, WHICHEVER IS APPROPRIATE, AND SECTION IV.

NOTE: For purposes of this Statement, the "Mayor" and "Mayor's Committee" means Justin Bibb, the Neighbors for Justin Bibb Committee, or any similar campaign committee of Justin Bibb, respectively.

SECTION I. TO BE COMPLETED BY NON-PROFIT CORPORATIONS AND GOVERNMENTAL ENTITIES.

If you are recognized by the IRS as a non-profit corporation or are a governmental entity, mark the appropriate designation below and proceed to the indicated section(s).

_____ NON-PROFIT CORPORATION **GO TO SECTIONS III and IV.**

_____ GOVERNMENTAL ENTITY **GO TO SECTION IV.**

SECTION II. TO BE COMPLETED BY INDIVIDUALS, SOLE PROPRIETORSHIPS, PARTNERSHIPS, INCORPORATED PROFESSIONAL ASSOCIATIONS, UNINCORPORATED ASSOCIATIONS, ESTATES AND TRUSTS.

The above-named entity is a (Please mark appropriate designation):

_____ SOLE PROPRIETORSHIP	_____ TRUST
_____ INCORPORATED PROFESSIONAL ASSOCIATION	_____ ESTATE
_____ UNINCORPORATED ASSOCIATION	_____ PARTNERSHIP
_____ LIMITED LIABILITY COMPANY	_____ JOINT VENTURE

For purposes of Section II, a "principal" means an individual, an owner, a partner, a shareholder, a member, an administrator, an executor or trustee connected with the above-named entity, or the spouse of any of them.

PLEASE READ PARAGRAPHS (A) and (B) and mark the appropriate paragraph. If paragraph (B) is checked, the City of Cleveland is prohibited by Section 3517.13 of the Revised Code from awarding a non-competitively bid contract over \$500.00 to the entity during calendar year 2025 unless Council makes a direct award.

_____ (A) NO ONE PRINCIPAL of the above named entity made one or more contributions to the Mayor or the Mayor's Committee between January 1, 2023 and December 31, 2024 that totaled in excess of \$1,000.00 per individual. (This paragraph also applies if no principal of the above-named entity made any contributions to the Mayor or the Mayor's Committee).

_____ (B) ONE OR MORE PRINCIPALS of the above named entity made, as individual(s), one or more contributions to the Mayor or the Mayor's Committee between January 1, 2023 and December 31, 2024 that totaled in excess of \$1,000.00.

SECTION III. TO BE COMPLETED BY NON- PROFIT AND FOR-PROFIT CORPORATIONS AND BUSINESS TRUSTS.

____ NON-PROFIT CORPORATION ____ FOR-PROFIT CORPORATION
____ BUSINESS TRUST (OTHER THAN INCORPORATED PROFESSIONAL ASSOCIATIONS)

For purposes of Section III, a "principal" means an individual or an entity owning more than 20% of the corporation or business trust or the spouse of any such individual, and a "principal" also means any partner, shareholder, administrator, executor, or trustee or the spouse of any of them.

PLEASE READ PARAGRAPHS (A) (B) (C) and (D) and mark the appropriate paragraph. If paragraph (C) is checked, the City of Cleveland is prohibited by Section 3517.13 of the Revised Code from awarding a non-competitively bid contract over \$500.00 to the entity during calendar year 2025 unless Council makes a direct award. If paragraph (D) is checked, the City of Cleveland is prohibited by Section 3599.03 from awarding a contract to the non-profit corporation.

- ____ (A) NO INDIVIDUAL or entity owned more than 20% of the corporation or business trust between January 1, 2023 and December 31, 2024.
- ____ (B) NO PRINCIPAL of the above named entity made, as an individual, one or more contributions to the Mayor or the Mayor's Committee between January 1, 2023 and December 31, 2024 that totaled in excess of \$1,000.00. (This paragraph also applies if no principal of the above-named entity made any contributions to the Mayor or the Mayor's Committee).
- ____ (C) ONE OR MORE PRINCIPALS of the above named entity made one or more contributions to the Mayor or the Mayor's Committee between January 1, 2023 and December 31, 2024 that totaled in excess of \$1,000.00 individual.
- ____ (D) FUNDS OF THE NON-PROFIT CORPORATION were contributed to the Mayor or the Mayor's Committee at any time.

GO TO SECTION IV.

SECTION IV. TO BE COMPLETED BY ALL ENTITIES.

I do hereby state that I have legal authority to complete this statement on behalf of the above-named entity and to the best of my knowledge and belief the answers herein are true and complete.

Print Name _____ Print Title _____
Signature _____ Date _____
Telephone No. _____
(Area Code) _____

STATE OF _____)
COUNTY OF _____) SS:

Before me, a Notary Public in and for said County and State, personally appeared the above-named _____, who acknowledged that (he/she) did sign the foregoing statement and that the same is (his/her) free act deed, personally and as duly authorized representative of _____, and the free act and deed of the entity on whose behalf (he/she) signed.

Notary Public _____
Date _____

FOR MAYOR'S OFFICE USE ONLY

____ ELIGIBLE _____
____ INELIGIBLE _____
DATE _____

Subject: Submission of NORTHERN IRELAND FAIR EMPLOYMENT PRACTICES DISCLOSURE

Each bidder and/or appropriate parties should complete the DISCLOSURE and submit it with the bid, if possible. If not submitted with the bid, it must be completed and submitted to the Commissioner of Purchases and Supplies prior to any contract being awarded by the City. If a bidder or appropriate parties fail to complete and submit it, they shall not be eligible for a contract award.

NORTHERN IRELAND FAIR EMPLOYMENT PRACTICES DISCLOSURE

INSTRUCTIONS: Pursuant to Codified Ordinance Sec. 181.36, the information requested on this page must be supplied by all Contractors and any Subcontractors having more than a fifty percent (50%) interest in the proposed contract prior to any contract being awarded by the City of Cleveland. Any Contractor or Subcontractor who is deemed to have made a false statement shall be declared to have acted in default of its contract and shall be subject to the remedies for default contained in its contract. For failure to cure such a default, the Contractor or Subcontractor shall be automatically excluded from bidding for the supply of any goods or services for use by the City for a period of two years.

CHECK WHICHEVER IS APPLICABLE:

A. () The undersigned or any controlling shareholder,* subsidiary, or parent corporation of the undersigned is NOT ENGAGED IN ANY BUSINESS OR TRADING FOR PROFIT IN NORTHERN IRELAND. (If paragraph A. is checked, proceed to the signature line.)

B. () The undersigned or any controlling shareholder,* subsidiary, or parent corporation IS ENGAGED IN ANY BUSINESS OR TRADING FOR PROFIT IN NORTHERN IRELAND. (If paragraph B. is checked, please either check the stipulation contained in paragraph C. or attach documentation that shows that the undersigned has complied with the stipulation contained in paragraph C.

C. () The undersigned and all enterprises identified in paragraph B. are TAKING LAWFUL AND GOOD FAITH STEPS TO ENGAGE IN FAIR EMPLOYMENT PRACTICES WHICH ARE RELEVANT TO THE STANDARDS EMBODIED IN THE "MacBRIDE PRINCIPALS FOR FAIR EMPLOYMENT IN NORTHERN IRELAND." A copy of the MacBride Principles can be obtained from the Office of the Commissioner of Purchases and Supplies. In lieu of checking this paragraph, the undersigned must attach documentation which the undersigned believes shows compliance with the stipulation contained in this paragraph C.

Name of Contractor or Subcontractor

By: _____

Title: _____

*"Controlling shareholder" means any shareholder owning more than fifty percent (50%) of the stock in the corporation or more than twenty-five percent (25%) of the stock in the corporation if no other shareholder owns a larger share of stock in the corporation.

**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. <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"/> 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. <input type="checkbox"/> Other (see instructions)	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	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 <input type="checkbox"/>	
	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	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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.