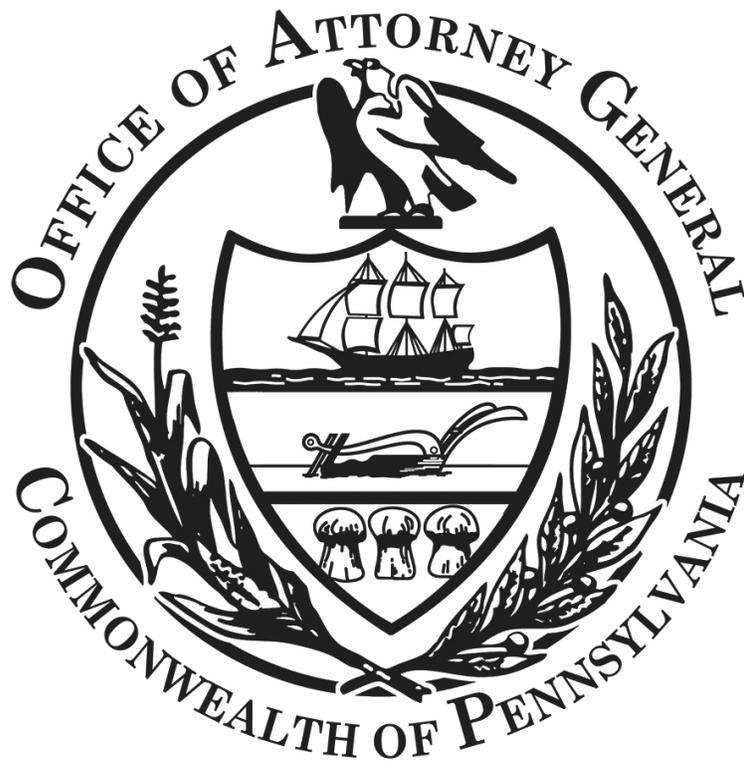


OFFICE OF ATTORNEY GENERAL  
COMMUNITY DRUG ABUSE  
PREVENTION GRANT PROGRAM



Fiscal Year 2019-2020  
APPLICATION



COMMONWEALTH OF PENNSYLVANIA  
OFFICE OF ATTORNEY GENERAL

**A message from Attorney General Josh Shapiro**

Drug use and addiction is the most serious public health and public safety threat facing our Commonwealth today. Over 5,500 Pennsylvanians per year die from accidental drug overdose. That's nearly 15 each day, by far worst it has ever been. As Pennsylvania's chief law enforcement officer, this crisis is my top priority. That's why my office is arresting drug dealers at record rates. But we can't arrest our way out of the addiction crisis, because drug addiction isn't a crime—it's a disease. The best way to fight it is to prevent people from becoming addicted in the first place. That's why I need your help.

While the vast majority of young adults make the right choices, the fact is drug addiction can strike any person in any community. Our hardest-hit communities include cities, rural areas, and everything in between. One out of every four families is affected by drug addiction and sees the harm firsthand. As heroin and opioid addiction spread and more dangerous drugs like fentanyl become commonplace, this crisis takes on a new level of urgency.

It's vital to increase the amount of education and information in every community to help people defend themselves and their loved ones against the dangers of drug addiction. Because addiction can affect anyone at any age, we need to ensure that Pennsylvania's youngest citizens are receiving this information. That's why my office offers grants, funded by drug and DUI offenses, to encourage effective ways for parents, educators, and law enforcement to communicate with students about the dangers of drugs and alcohol, as well as ways to be safe and prevent addiction.

We want to work with you to help create a program that's tailored to the needs of your community. That's why, since 1987, our Community Drug Abuse Prevention Grant Program has given out more than \$1.9 million in grants to community groups across the Commonwealth to strengthen their educational programming. We look forward to working with you to help make your programs successful.

On behalf of everyone at the Office of Attorney General, thank you for the work you do in your community.

# OFFICE OF ATTORNEY GENERAL: COMMUNITY DRUG ABUSE PREVENTION GRANT PROGRAM

## GRANT GUIDELINES

### ***PURPOSE***

The Community Drug Abuse Prevention Grant Program supports the commitment of the Office of Attorney General to assist parent and community non-profit organizations in their efforts to educate communities on the dangers of drug and alcohol abuse and offer resources that can be helpful in recovery.

The goals of the program are:

- To educate the public – especially children – about the dangers of illegal drugs and alcohol, along with related law enforcement and recovery activity.
- To prevent substance abuse by encouraging interaction, collaboration and cooperation among community groups, parents, educators, students, businesses and law enforcement agencies.
- To help develop and expand community groups and grassroots organizations dedicated to fighting drug and alcohol abuse.
- To facilitate innovative, age appropriate drug and alcohol prevention programs.

### ***DURATION OF GRANT***

A grant project period for the Community Drug Abuse Prevention Grant Program cannot exceed a 12 months. A final Form GA-5 must be submitted not more than 60 days from the completion of the grant event. Interim reimbursements are authorized using Form GA-5 but should be avoided if possible.

Grant applications must be received and approved before a project can commence. Normally, expenses incurred prior to the grant approval date are not reimbursable.

### ***ELIGIBILITY***

The activity, to be eligible for funding, *MUST* be drug abuse prevention or demand reduction program that is community based and include an educational and law enforcement message.

In order to qualify as a “Demand Reduction Program,” the applicant must demonstrate through the application process, the purpose of the expense must be primarily dedicated to reduce the demand for drugs and alcohol. Such program needs include, but are not limited to, educational material, comprehensive drug-free programs, material needed to increase awareness of drug use, technical resources needed to administer the program or a combination of materials and equipment which demonstrate the program’s purpose to reduce the demand for drugs or alcohol.

All applicants must be a private, non-profit organization pursuant to 26 U.S.C. § 501 (c) (3) or (4), or a state, county or local governmental department or agency. *No* applicant may act as a pass-through entity in

order to provide assistance to another recipient. The applicant must complete the W-9 using the non-profit or governmental organization's information.

Parent groups committed to changing the attitudes and perceptions of the public toward the misuse of drugs and alcohol are eligible for grants.

The Office of Attorney General (OAG) Community Drug Abuse Prevention Grant Program will not award a grant to any project promoting or supporting "responsible use" of alcohol by minors. All programs funded by the OAG Community Drug Abuse Prevention Grant Program must adhere to the objectives of the OAG which emphasis education through proven and fact based means. Projects should be age appropriate and offer information on legal consequences, emotional consequences, and physical impact on users, families and the community. Programs are encouraged to offer information on support services when possible along with reporting information such as OAG's text tip line.

## ***MATCHING FUNDS***

Each applicant should show matching funds from non-grant resources, unless the applicant can show extenuating circumstances. The OAG Community Drug Abuse Prevention Grant Program strongly suggests a minimum of 10 percent in matching funds. Special action by the Office of Attorney General's Grant Review Committee will be required for any grant award over \$1,000.

## ***FORMAT***

Applications for a grant must adhere to the following format:

- ◆ Use forms provided by the Office of Attorney General and complete in full.
  - Basic information (Form GA-1)
  - Completed IRS Form W-9. The Tax Identification Number, name and address must match the applicant information used on Form GA-1. The entity listed on the W-9 must be registered under 26 U.S.C. § 501 (c) (3) or (4) or be a governmental department or agency. Reimbursement checks will be payable to the entity listed on the W-9.
  - Description of the activity, purposes, results expected, evaluation plan and utilization of resources (Form GA-2)
  - Complete budget breakdown showing matching non-grant resources (Form GA-3)
  - Assurances (Form GA-4)
  - Details of community support for the project (including letters of reference)

## ***SPECIAL REQUIREMENTS***

1. School Curriculum – The OAG drafted and then supported the mandatory drug and alcohol curriculum for grades K-12 in all 500 Pennsylvania school districts. Mandatory K-12 drug education is the law in Pennsylvania; therefore schools will not be eligible for grant monies to purchase drug curriculum. All schools should be aware that OAG offers programs free of charge.

Our primary objective is to support and enhance the operation of volunteer community prevention groups and programs.

2. Coordinated Projects – To encourage the coordinated efforts of organizations that promote drug and alcohol awareness through networking, coordinated projects from two or more organizations will receive priority over single-organization projects.
3. Police Departments – Grants will be awarded for material and equipment that fits the Purpose and Eligibility Sections of these guidelines. We encourage formal programs to accompany the use of such equipment.
4. Quantity and Amount of Grants – No group shall receive more than one grant per fiscal year; grant amounts shall be at the discretion of the OAG grant committee. (Unless special action is taken by the Office of Attorney General’s Grant Review Committee).

## ***REPORTS AND REIMBURSEMENT***

In order to receive reimbursement, the ***applicant must submit original itemized receipts that show proof of payment***. Proof of payment can be in the form of a cancelled check (copy of both sides), bank statement or a paid vendor receipt showing payment. Do not send receipts with this application. Upon the OAG’s approval of your application, a *Request for Reimbursement* form (GA-5) and a photocopy of your completed *Budget Breakdown for Project* (GA-3) will be forwarded to the applicant.

The applicant is **required** to submit a one page *Accomplishment Report* at the time reimbursement is requested. Included in this report should be information relating to the number of individuals who benefited from the project, copies of newspaper articles and any other information relative to the success of the project.

You will then be required to complete the *Request for Reimbursement* form(GA-5), attach your receipts and *Accomplishment Report* and return the entire package to the OAG. Upon receipt, the OAG will review the package and process for payment. More detailed information regarding the reimbursement process will be forwarded to the applicant along with their approval letter.

## ***REVIEW***

Completed grant applications will be reviewed and approved or disapproved by the Office of Attorney General Grant Review Committee. The decision of the Grant Review Committee shall be final.

Applications will be judged based upon a variety of factors including, but not limited to the following:

- ◆ The project or program supports innovative, proven, effective messages regarding the dangers of drugs and underage drinking.
- ◆ The goals and/or objectives are realistic, achievable, specific and comprehensive.
- ◆ The evidence of community support and involvement with the applicant’s organization and/or proposed project or program.
- ◆ The budget offers proof of accountability, is reasonable and specific. Grant funds cannot be used for staff salaries, computers or computer-related equipment, or equipment used primarily for enforcement.

For further information or guidance, contact:

**Anita McGovern, Executive Director  
Community Drug Abuse Prevention Grant Program  
Office of Attorney General  
16<sup>th</sup> Floor, Strawberry Square  
Harrisburg, PA 17120  
(717) 787-3391 a  
amcgovern@attorneygeneral.gov**

\*All Participants must have clearances or certificates required by law for activities.

**We will not promote any programs that are not consistent with OAG's goals and methods.**

# OFFICE OF ATTORNEY GENERAL COMMUNITY DRUG ABUSE PREVENTION GRANT PROGRAM

## GRANT APPLICATION Form GA-1

**Grant application must be received and approved before a project can commence.**

<b>1. Project Title</b>	<b>2. Federal ID from W-9</b>
<b>3. Name of Organization from W-9</b>	<b>4. Organization Contact</b>
<b>5. Address of Organization</b>	<b>6. Email Address of Contact (No. 4)</b>
<b>8. Official Title of Contact</b>	<b>7. County:</b>
<b>10. Does this organization/vendor receive a 1099 for incoming funds?    Yes    No</b>  Please initial for verification of above _____	<b>9. a. Phone # of Organization</b> (    ) _____ - _____ Ext. _____  <b>9. b. Phone # of Contact</b> (    ) _____ - _____ Ext. _____
<b>11. a. Amount Requested \$</b> _____  <b>b. Date by which reimbursement is requested</b> _____	<b>12. Duration of Project</b>  <b>a. Starting Date</b> _____  <b>b. Completion Date</b> _____
<b>13. Check appropriate boxes below when completed and enclosed:</b>	
<input type="checkbox"/> <b>Proposal Narrative (Form GA-2)</b> <span style="margin-left: 200px;"><input type="checkbox"/> <b>Budget Breakdown (Form GA-3)</b></span>	
<input type="checkbox"/> <b>Grant Assurances (Form GA-4)</b> <span style="margin-left: 150px;"><input type="checkbox"/> <b>Two Letters of Support</b></span>	
<input type="checkbox"/> <b>IRS Form W-9</b>	

### OAG Use Only

Approved:	_____	_____	_____
	Signature of Authorized Official	Title	Date
Award to:	_____		
Maximum Grant Award Payment: \$	_____	SAP Vendor Nbr:	_____
Account Code: 6029800000-0000-1411501110-6600900			

**GRANT APPLICATION**  
**Form GA-2**

PLEASE TYPE OR PRINT CLEARLY

**1. Organization's or applicant's history and description:**

**2. Targeted audience:**

**3. Specifically, how will this grant be utilized:**

**4. Identify all agencies, organizations, civic clubs, etc., who will assist in this project. Note primary party who will carry out grant project:**

**5. Explain the expected outcome/effect:**

**6. List the names of board members, or other members of your organization who are participating in this project, along with a brief description of their involvement:**

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_

Involvement \_\_\_\_\_

\_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_

Involvement \_\_\_\_\_

\_\_\_\_\_

**\*All participants must have clearances or certificates required by law for activities**

**GRANT APPLICATION**  
**Form GA-3**

**BUDGET BREAKDOWN FOR PROJECT**

NAME OF ORGANIZATION:		FEDERAL ID : _____		
A. Purchases (List)	NON-GRANT RESOURCES	GRANT REQUEST	TOTAL COST	APPROVED AMOUNT*
1. _____				
2. _____				
3. _____				
4. _____				
Subtotals				
B. Rentals (List)	NON-GRANT RESOURCES	GRANT REQUEST	TOTAL COST	APPROVED AMOUNT*
1. _____				
2. _____				
3. _____				
4. _____				
Subtotals				
C. Contractual Services (List)	NON-GRANT RESOURCES	GRANT REQUEST	TOTAL COST	APPROVED AMOUNT*
1. _____				
2. _____				
3. _____				
4. _____				
Subtotals				
D. Other Expenses (List)	NON-GRANT RESOURCES	GRANT REQUEST	TOTAL COST	APPROVED AMOUNT*
1. _____				
2. _____				
3. _____				
4. _____				
Subtotals				
<b>Totals</b>				

*\*To be filled out by OAG only*

**GRANT APPLICATION**  
**Form GA-4**

**GRANT ASSURANCES**

The applicant assures and certifies with respect to the grant that:

1. Applicant has read and understands all of the Grant Guidelines included in this application.
2. Applicant possesses legal authority to apply for the grant. Authority should be granted by a motion, resolution or similar action being duly taken as an official act of the applicant's governing body.
3. Applicant will comply with all federal and Commonwealth laws pertaining to discrimination under the program for which the applicant is requesting a grant from the Office of Attorney General (OAG).
4. Applicant acknowledges that no officer, director, trustee or fiduciary of the applying organization has been convicted of a felony offense under state or federal law including any drug offense.
5. Applicant will give to the Commonwealth of Pennsylvania the access to and the right to examine all records, books and documents related to the grant.
6. If the grant funds are used in a manner other than as set forth in this application or the assurances certified to in this document are determined to be false, the applicant and the members of its governing body agree to repay the full amount of the grant to the Office of Attorney General upon demand.

*As a condition of the awarding of this grant, the Applicant, its officers, directors, and/or key employees, agree to cooperate in the conduct of a criminal background check as may be requested by OAG and the successful completion of same.*

Signature \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<b>5</b> Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> 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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

<b>Social security number</b>									
				-			-		
<b>or</b>									
<b>Employer identification number</b>									
				-					

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

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

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

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

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

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

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

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

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

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

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

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

## Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

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

## Privacy Act Notice

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