PROPERTY MANAGEMENT AGREEMENT

THIS IS INTENDED TO BE A LEGALLY BINDING AGREEMENT - READ IT CAREFULLY

____(hereinafter "Owner") and

HomeRiver Group (hereinafter **"HRG or Agent"**)

AGREE AS FOLLOWS:

1. The Owner hereby appoints and grants Agent the exclusive right to rent, lease, operate and manage the property(ies) known as:

____

upon the terms hereinafter set forth, commencing ________________, _____ and terminating ______________, 20____. At the expiration of the initial term, the agreement shall automatically convert to a month to month contract and may be terminated as of the last day of any month by either party giving to the other party not less than 30 days prior written notice of intention to so terminate.

2. Agent shall:

(a) Use diligence in the performance of this contract;
(b) Render MONTHLY statements of receipts, expenses and charges and to remit to Owner receipts less disbursements monthly.
(c) Maintain a minimum $300.00 reserve in the Owner's operating account and hold tenant security deposits in trust account. Owner accepts responsibility for penalties imposed if Owner does not return tenant security deposit upon demand by Agent.
(d) Deposit all receipts collected for Owner (less any sums properly deducted or otherwise provided herein) in a trust account in a national or state institution qualified to engage in the banking or trust business, separate from Agent's personal account. However, Agent will not be held liable in event of bankruptcy or failure of a depository.

3. The Owner grants Agent the following authority and powers and Owner shall pay the expenses in connection herewith:

(a) To advertise the availability for rental of the herein described premises or any part thereof, and to display "for rent" signs thereof. Agent may charge an administrative advertising fee to cover Agent cost to administer advertising program which may include: internet advertising, newspaper advertising, vacancy list distribution and their delivery. To sign, renew or cancel leases for the premises or any part thereof; to collect rents or other charges and expenses due or to become due and give receipts therefore; to terminate tenancies and to sign and serve in the name of the Owner such notices as are appropriate; to institute and prosecute actions to evict tenants and to recover possession of said premises in the name of the Owner and recover rents and other sums due; and when expedient, to settle, compromise, and release such actions or suits or reinstate such tenancies.
(b) To make or cause to be made and supervise repairs and alterations, and to do decorating on said premises; to purchase supplies and pay all bills therefore. The Agent agrees to secure the prior approval of the Owner on all expenditures in excess of $300.00 for any one item, except monthly or recurring operating charges and emergency repairs in excess of the maximum, if in the opinion of the Agent such repairs are necessary to protect the property from damage or prevent damage to life or to the property of others or to avoid suspension of necessary services or to avoid penalties or fines or to maintain services to the tenants as called for in their leases. Agent's decision will be without liability except for willful misconduct or recklessness.
(c) To hire, discharge and supervise all labor and employees required for the operation and maintenance of the premises. Agent may perform any of its' duties through Owner's or Agents attorneys, Agents, or employees and shall not be responsible for their acts, defaults or negligence if reasonable care has been exercised in their appointment and retention. To represent owner in court at an hourly rate equal the current monthly management fee for single family dwellings.
(d) To make contracts for electricity, gas, fuel, water, telephone, sewer, garbage, and other services or such of them as the Agent shall deem advisable; the Owner to assume the obligation of any contract so entered into at the termination of this agreement. **Owner to notify utility companies of change of billing address. Tenants cannot be sub billed without bills being received by HRG.**
(e) To pay loan indebtedness, property and employee taxes, special assessments and insurance as designated by Owner.
(f) Owner hereby notifies Agent that if they know of any lead-based paint or lead-based paint hazards at the property that Owner will immediately notify Agent so that Agent can disclose any known information to Lessee(s) and provide to Lessee(s) any records available. Agent may sign on behalf of Lessor all required disclosures and inform Lessee(s) of any known hazards or records pertaining to lead-based paint and lead-based hazards.
(g) Owner agrees to notify Agent immediately if they go into default on any mortgage loan associated with this property.

4. The Owner agrees to:
   (a) Indemnify and save the Agent harmless from any and all costs, expenses, attorney's fees, suits, liabilities, damages or claims for damages, including but not limited to those arising out of any injury or death to any person or persons or damage to any property of any kind whatsoever and to whomsoever belonging, including Owner, in any way relating to the management of the premises by the Agent or the performance or exercise of any of the duties, obligations, powers or authorities herein or hereafter granted to the Agent; to carry, at the Owner's sole cost and expense, such public liability, property damage and worker's compensation insurance as shall be adequate to protect the interests of the Agent and Owner, the policies for which shall name the Agent as well as the Owner as the party insured. OWNER TO PROVIDE AGENT WITH A CERTIFICATE OF INSURANCE SHOWING A MINIMUM OF $300,000.00 LIABILITY COVERAGE within 14 days of execution of this contract.
   (b) Remit funds as requested by Agent immediately if current rental income is insufficient to pay all expenses. If Owner is unable or unwilling to send funds as requested by Agent the following priority will be followed in disbursing funds: Management fees, advertising, maintenance over 30 days old, utilities subject to cut off, mortgages, other utilities, other misc. bills. Owner agrees to pay late charges, interest charges, and other penalties caused by lack of sufficient funds.
   (c) To pay the Agent for the following services if used:

(1) a. $________/mo Management: for paperless online access.

\+ b. $________/mo Utility Billing Service(UBS) ($15.00 mo) HRG pays bills out of Owner funds and sub bills tenant.

\+ c. $________/mo Mailed statements and/or checks: ($10/mo) No charge for electronic payments and statements.

\+ d. $________/mo Mortgage payment ($15/mo)

TOTAL A-D $________/mo A-D is divided by initial rent rate = mgt % of all collections, <u>whichever is greater</u>.
Excluding Utility Billing Service payments made by tenants (UBS)

Or (2) Management: ________% with minimum management fee of $_______.

(3) For Leasing: ______________________________ <u>Minimum $500.00.</u>
CHARGED NO MORE THAN ONCE PER 12 MONTHS PER UNIT.
Lease renewals: 15% of one month's rent with a minimum fee of $175.00.

(4) Charges for late payments collected and returned check fees which Agent retains. Residents are billed to reimburse Owner for NSF charges. Owners are billed an administrative fee in cases where Agent loans money to Owner.
(5) In the event that the Owners requests the Agent to undertake work exceeding normal management then an hourly fee shall be charged equal to the then current monthly management fee for single family homes or 10% of gross maintenance work billed, whichever is greater or a flat fee. Normal management does not include modernization, refinancing, fire restoration, rehabilitations, inspections, vacancy preparations, process serving, repairs, cleaning, hauling, advising on proposed new construction, assisting sales agents or appraisers, paying deductibles or up front payments, or other counseling. Section 8 tenant contracts shall incur an additional fee.
(6) Provide a copy of any CC&R's that impact any tenancy at the property. Agent will provide a copy to Tenants.

5. If it shall become necessary for Agent or Owner to give notice of any kind, the same shall be written and served by sending such notice by regular mail or email to the address shown within this agreement..
6. This Agreement shall be binding upon the successors of the Agent, and the heirs, administrators, executors, successors and assignees of the Owner.
7. Agent may use own staff or companies to perform maintenance functions at managed premises. Owner will be billed at bid prices or hourly rates. Agent may charge an administrative fee on vendor invoices in cases where agent performs additional work or services to deliver the service.
8. Advance fees collected by Agent from prospective renters will be expensed for services rendered in determining suitability of prospective renter as a tenant at the discretion of Agent.

Parties acknowledge having read the foregoing prior to execution and receipt of a duplicate original dated ______________________________.

____
Owner Address

______________________________________ <u>P.O. Box 221660, Sacramento, CA 95822</u>
HomeRiver Group Cal BRE Lic 02055284 Address

NO REPRESENTATION IS MADE AS TO THE LEGAL VALIDITY OF ANY PROVISION OR THE ADEQUACY OF ANY PROVISION IN ANY SPECIFIC TRANSACTION. IF YOU DESIRE LEGAL ADVICE CONSULT YOUR ATTORNEY.

HOMERIVER

Addendum to Property Management Agreement

The business of Property Management covers many issues and HomeRiver Group (HRG) wants to make it as clear as possible to our clients the level of service we provide and the types of charges that you may incur. In many cases, your resident is billed to pay you back when HRG has to expend extra resources to enforce your rental agreement. In this way, we are able to keep your costs to a minimum. We are here to help make your investment as pleasant and profitable as possible. Please feel free to ask any question at any time.

Leasing

I understand that HRG may advertise my vacancy in one or more publications at its discretion. The cost of advertising is an owner expense and will be billed through my account with HRG in accordance with the Property Management Agreement. HRG will use professional judgment in selecting ad size, placement, days run, and publications. HRG's vacancy list via text, www.HomeRiver.com,, 24-Hour Voice Hotline, lockbox service, and signage are included in the advertising plan at its discretion.

I understand that rent rates are determined by market conditions (location, property features, condition, price, and terms) and that I will be best served by taking the advice of my property manager. HRG's goal is rent my properly prepared and properly priced property within about 30 days of becoming vacant. HRG does not guarantee that a property will rent at any particular rent level or in any time frame. For more information on pricing strategies I can ask for HRGs report on the subject.

I understand that HRG will be selecting my residents using its professional judgment. Applicants will complete a rental application that allows HRG to run a credit check and verify income and rental history. HRG will allow up to two persons per bedroom in accordance with current fair housing guidelines (to avoid a discrimination lawsuit). I will be informed by mail soon after a deposit is collected.

I understand that HRG will provide a Lead Based Paint booklet and Proposition 65 brochure to all residents at a minimal cost at the time of management takeover or when a new lease is signed. The booklet is required by the EPA for properties built prior to 1978 but is a good idea for all properties since it covers such things as soil contamination. In keeping with HRG's philosophy of taking the safest approach, HRG provides the booklet to all residents.

I understand that HRG may take digital photographs of my rental for marketing purposes at no cost to me. Digital photographs will also be taken to document the Move-In condition of my property and the Move-Out condition (if needed) at a minimal cost per set. I further understand that these photographs will be filed at HRG's office and will be available to me upon request. These photographs provide evidence in the event HRG has to defend me in Small Claims Court after the deposit refund determination is completed. HRG will represent owner in court at an hourly rate equal the current monthly management fee for single family dwellings.

Accounting & Reporting

I understand that HRG sends or makes available at www.HomeRiver.com one accounting statement per month along with any proceeds if available. The report indicates both paid and unpaid bills and I agree to send funds to cover any unpaid bills immediately. Distributions are scheduled for the 10th, 20th, or 30th of each month unless a holiday or weekend falls on that day. If the rent is paid late, one cleanup distribution may be issued on the 20th or 30th of the month. At the end of each month a report will show the the current month to the date of the report. In January of each year HRG will provide a summary statement for the entire previous year and a 1099 as required by the IRS.

Agent has advised Owner that California laws and/or policies of the California Franchise Tax Board (FTB) require property managers as withholding agents to withhold a percentage of rents collected on behalf of **landlords who are not California residents** and transmit same directly to the FTB. Owner hereby explicitly authorizes Agent, where appropriate in Agent's good faith judgment, to withhold sums, which may exceed the maximum otherwise authorized, from rents collected on Owner's behalf, and Owner further authorizes Agent to transfer the same to the FTB, calculated according to Agent's estimation. Agent is authorized by Owner to comply in any way Agent believes reasonable or necessary with the rules and regulations of the FTB, California statutes, and other applicable law, without limitation. Agent shall not be liable for any miscalculation or erroneous withholding, provided the actions of Agent have been in good faith. In case of overpayment to the FTB due to error by Agent, Agent's sole liability and obligation to Owner shall be to make reasonable attempts to obtain a refund of such overpayment, or alternatively a credit against Owner's future liability to the FTB. In any dispute between Agent and Owner concerning money transmitted by Agent to the FTB, it shall be the burden of Owner to prove that Agent did not act in good faith.

 Owner Initial _____ _____ Agent Initial _____

Agent may divide compensation, fees and charges due under this agreement in any manner acceptable to Agent. Owner further agrees that Agent may receive and keep fees and charges from tenants for:requesting an assignment of lease or sublease of the Property, and any other charges not in conflict with this agreement.

Maintenance

I understand that tenants will be billed by HRG to reimburse my account for maintenance bills that I have paid when the resident is responsible as indicated in the lease. The decision to bill the resident for maintenance they are responsible for will be made by HRG using its professional judgment. If the resident does not pay the bill prior to vacating HRG will make the appropriate deduction from the resident's security deposit after they vacate the property.

I understand that HRG is affiliated with a handyperson/contracting service (HomerRiver Property Services). I understand that HRG work is completed based on a variety of factors including but not limited to quality of service, response time, materials, licensing, insurance, and price. If in the judgment of HRG a second opinion is not needed for a particular job I agree to either approve the provided bid or arrange to obtain my own bids. In no case is HRG obligated to furnish multiple bids for maintenance work. HRG is constantly evaluating the vendors it uses, and always uses its best efforts to obtain the best overall deal for all of its clients.

I understand that some outside vendors used on my property have signed an agreement with HRG/HomeRiver Property Services to have their approved invoices paid by HRG at the end of each month whether or not there are sufficient funds in my account. The vendors agree to charge their regular rates to my account. The vendor pays HRG/HomeRiver Property Services 15% or less of the invoice total for this service. The payee on your owner statement will read: HomeRiver Property Services or RAM Property Services.

I understand that HRG may order an annual property survey on the anniversary of the tenants move in date. I will receive a report of the inspection. The cost of the inspection is billed on a per hour basis. I may decline this inspection in advance if I do not want my property inspected. I further understand that this inspection is not a termite (pest) inspection and that HRG recommends I have a termite (pest) inspection at least every two years. I also understand that it is my responsibility to notify HRG if my property has not been inspected.

I understand that HRG may provide tenants services and charge administrative costs to my tenants to encourage positive tenant behavior which may include maintenance behaviors and other services. The charge to my tenant covers both the costs of any 3rd party vendor used and HRG's administrative costs. HRG's fee may be 45% or less of the amount my tenant is billed.
For example, if I have a central heater/air system that requires a filter, HRG may charge the tenant a monthly fee for filters to be mailed to the tenant by a 3rd party vendor. All such services are considered optional.

Fair Credit Reporting & Communication

I understand HRG must, pursuant to its Master Agreement with its credit reporting provider, hold all services information in confidence and shall not disclose the services information to any third-party, except as required by law. This means HRG is not allowed to share credit report information verbally or in writing on applicants or renters with clients of HRG.

I understand that HRG will provide a voice mail extension and email address for my property manager. I realize that my manager spends a portion of their day out of the office and that they will make every effort to take my calls live or return calls and emails as quickly as possible. Calls of a non-emergency nature will be returned as soon as possible and that is normally within one business day. In an emergency or for questions my property manager cannot answer I can ask to speak to HRG's General Manager, PM Manager, or Broker.

______________________	______________________
Owner	Agent
______________________	______________________
Date	Date

HOMERIVER

Thank you for choosing the **HomeRiver Group**. In order to begin management we will need the following: A check for $300.00 to be placed in your trust fund, keys, entry remotes (leave in kitchen drawer), rental agreement(s).

Owner Information: Phone(w)______________________________

(h)______________________________

Email:__________________________ Cell Phone:______________________________

Name of owner: Last: ______________________ First: ____________________________

Street address: ____

TIN / Social Security #: _ _ _ - _ _ - _ _ _ _ Payee Name/dba________________________

Under penalties of perjury the above payee's TIN is correct, the payee is not subject to backup withholding due to failure to report interest and dividend income, the payee is a U.S. person, and the payee is exempt from FATCA reporting. **Payee/Owner/Signature** ___________________________ **Date**__________

Does anyone else get a monthly report? If so, list equity % of each owner:

Owner #1________%, Owner #2________%, Owner #3________%,

Amount on hold $300.00 or $________. Security deposits are held in trust by HomeRiver Group.

Property Address: ____

Recurring expenses **HRG** is to pay:: Mortgages____Yes____No

Home Owners Association Dues____Yes ____No, Gardener ____Yes ____No, Pool Service____Yes ____No

We will need vendor name(s), coupons, addresses, account numbers, amounts for any we are to pay.

If vacant, rent desired? $______________ Deposit desired $____________________

How is maintenance handled? Call if over $300.00 or ____________________________________

Home protection plan? ___Yes ___No New Home Warranty? ___Yes ___No If yes Company:__________

Plan No:______________________ Claims Phone Number:________________________

Insurance Co. :_____________________ Policy#__________________________

Agent name:______________________ Phone #__________________________

Have you notified your insurance agent that your property is a rental? ____Yes ____No

Home Owners Association (if applicable)____

Address of HOA:____

Phone of HOA:_______________________Email of HOA______________________________

We will need any common area keys and remote controls. Access Code for gated roads:______________

______________________________ ______________________

Owner signature Date 10.8.3

HOMERIVER

Existing Tenant information: (Use spaces below if additional tenants)

Tenant Name:____(include all adults)

Address: ______________________________________ __________

Current rent rate: $_______ Deposit $_______ Amount owing: $ ______ Pd to date: ______

Grace period: ______ Late fee: ________ Amount rent to be raised: $_______ Effective:________

Phone numbers: (w)__________________ (h)__________________________

We will need the rental agreement for occupied property. If none do you want one? ____Yes ____No

Existing Tenant information: (Use spaces below if additional tenants)

Tenant Name:____(include all adults)

Address: ______________________________________ __________

Current rent rate: $_______ Deposit $_______ Amount owing: $ ______ Pd to date: ______

Grace period: ______ Late fee: ________ Amount rent to be raised: $_______ Effective:________

Phone numbers: (w)__________________ (h)__________________________

We will need the rental agreement for occupied property. If none do you want one? ____Yes ____No

Existing Tenant information: (Use spaces below if additional tenants)

Tenant Name:____(include all adults)

Address: ______________________________________ __________

Current rent rate: $_______ Deposit $_______ Amount owing: $ ______ Pd to date: ______

Grace period: ______ Late fee: ________ Amount rent to be raised: $_______ Effective:________

Phone numbers: (w)__________________ (h)__________________________

We will need the rental agreement for occupied property. If none do you want one? ____Yes ____No

____________________________ ______________________

Owner signature Date

Owner Questionnaire

A) Property address:____. Date built:________________

Are there any components not in normal operating condition at the above address? ____Yes ____No
If yes, then describe:____

B) Are you aware of any of the following at the above address?

1. Substances, materials, or products which may be an environmental hazard such as but not limited to mold, asbestos, formaldehyde, radon gas, lead-based paint, fuel or chemical storage tanks and contaminated soil or water on the property. ____Yes ____No
2. Room additions, structural modifications, stairs, other alterations or repairs made without necessary permits, or not in compliance with building codes. ____Yes ____No
3. Prior repairs or issues that might impact a current or future tenant? ____Yes ____No
4. Flooding, drainage, or grading problems. ____Yes ____No
5. Neighborhood noise problems or other nuisances. ____Yes ____No
6. Homeowners Association with authority over property. ____Yes ____No
7. Notices of abatement/citations against property. ____Yes ____No
8. Has anyone died on the property in the last three years? ____Yes ____No
9. Would you like the property inspected for repairs, hazards, or damages? ____Yes ____No
10. Are you storing anything inside, outside, or in a store room or shed? ____Yes ____No
(we strongly suggest you not store anything at your rental)
11. **Is this property in default/foreclosure on any mortgage loan?** ____Yes ____No
12. Is this property registered with the local government agency as a rental? ____Yes ____No

Marketing Information

Cross Streets: ____

Type of Property: Single family , duplex, condominium, 3, 4, 5-15, 16+ ________________________

Alarm: ________ If Yes: Key/Code : #'s_________________ Location: ___________________

Instructions: ____

Garage Door Opener: ____Yes ____No If yes: # of controllers _______

Pool Service? who pays? ______________ Name: _______________Amt:_______

Tenant pays gas, electricity and phone bills, but in Sacramento Valley most owners pay water/sewer/garbage.

Who is to pay water/sewer/garbage? _______________. Owner must call utility companies to make changes.

Pets allowed? ____Yes ____No (No=Can limit the market, over half of the population has a pet.)

Sprinklers ____Yes ____No If yes, Type: __________

Type lease: ______________(12 months/6 month/or month to month)

ed/)aths	Heater	A/C	Floor	Stove	Gar	Levels	Laundry	Pet	Patio	Yard	Dish washer	Fam Rm	Frig	Fireplace	Sec. 8?	Sq ft

Microwave? ____Yes ____No ** Gardener provided? ____Yes ____No *Other:_____________________________

Owner certifies that the information herein is true and correct to the best of owner's knowledge as of the date signed by owner.

____ _________________________

Owner Signature Date

For Agent Use: Digital photograph taken? ____Yes ____No Sign installed? ____Yes ____No

Lockbox installed? ____Yes ____No

HOMERIVER

Lead Paint Disclosure: Disclosure of Information on Lead-Based Paint and Lead-Based Paint Hazards

Address: ____

Lead Warning Statement

Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips, and dust can pose health hazards if not taken care of properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, landlords must disclose the presence of known lead-based paint and lead-based hazards in the dwelling. Tenants must also receive a Federally approved pamphlet on lead poisoning prevention.

Owner's Disclosure:

(a) Presence of lead-based paint or lead-based paint hazards **(initial one):**

___ Known lead-based paint and/or lead-based paint hazards are present in the housing (explain):

____

___ Owner has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the Owner **(initial those that apply):**

___ Owner has provided the Resident with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing (list documents below).

____

___ Owner has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

___ Owner hereby notifies Agent that if they know of any lead-based paint or lead-based paint hazards at the property that Owner will immediately notify Agent so that Agent can disclose any known information to Lessee(s) and provide to Lessee(s) any records available. Agent may sign on behalf of Lessor all required disclosures and inform Lessee(s) of any known hazards or records pertaining to lead-based paint and lead-based hazards.

Agents Acknowledgment (initial)

(c)

___ Agent has informed the Owner of the Owner's obligations under 42 U.S.C. 4852(d) and is aware of his/her responsibility to ensure compliance.

Certification of Accuracy (initial)

(d)

___ The parties have reviewed the information above and certify, to the best of their knowledge, that the information provided is true and accurate.

Owner_________________________________ Authorized Agent_____________________________

HOMERIVER

PROPERTY MANAGEMENT ADDENDUM

Secure Lock box

This addendum is attached to and part of the existing Property Management Agreement.

AGREEMENT DATED: ____

Address of rental property:____

Name of property owner:____

HomeRiver has added a new way to show your home that is more convenient for rental prospects, including evenings and on weekends and holidays. This new lock box system allows authenticated rental prospects to view your home on their schedule. This self-serve system speed up the showing process and has proven to be a low risk way to get your property rented more quickly.

There will never be any cost or charge to homeowners. HomeRiver pays the cost of these lock boxes, and implementation, as a benefit to our owners.

This is a secure lock box system, which requires the viewing tenant to have a good and valid credit card along with their name and phone number. Your home is safeguarded when a valid credit card is required before the visitor is issued a ""Limited one time code"" to enter.

Any time a code is issued, HomeRiver's Agent is instantly notified on our cell phones or by email.

Property owner agrees to use of above system, which can be canceled at any time by owner with a 3-Day written notice by email, regular mail or fax, subject to HomeRiver receipt confirmation.

HomeRiver and the Owner both agree that the rental property owner will keep a homeowners insurance policy in effect as agreed in the management agreement, which will cover damages by rental prospects. Visitors will be responsible for any damages caused as a result of visiting vacancies, including but not limited to violation of any local, state, provincial, national, or other laws or regulations including, without limitation subsequent damages and/or vandalism that may occur after a visitor viewing the property via the HomeRiver Lockbox system.

Owner approval: Initial ___________ Dated:________________

or

Owner declined: Initial___________ Dated:________________

HomeRiver confirmation: Initial:___________ Dated________________

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

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

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

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► ________

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

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

Exempt payee code (if any) ________

Exemption from FATCA reporting code (if any) ________

(Applies to accounts maintained outside the U.S.)

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. Also see *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.*

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

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

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

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

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

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

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

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

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

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

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

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

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .	**THEN check the box for . . .**
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

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

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

Note: See *What Name and Number To Give the Requester,* later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/Businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

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 Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

[2] Circle the minor's name and furnish the minor's SSN.

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

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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