



DEVELOPMENT APPLICATION

DEVELOPMENT APPLICATION INSTRUCTIONS

Attached are forms and information necessary to make an application to either the Planning Board or Zoning Board of Adjustments of the City of Passaic.

Please fill out the forms **COMPLETELY. INCOMPLETE FORMS WILL BE RETURNED AS WE WILL NOT HOLD ANY INCOMPLETE APPLICATIONS.**

All applications **MUST** be accompanied by at least **three (3) folded sets** of site plans and/or floor plans of the proposed development, **three (3) copies** of the application including the original (**applications without site plans will be returned**), and a **flash drive with pdfs all site plans, application and other documents. Instead of a flash drive, these items can also be sent through email. If you choose to do so, please include Planning Board and Zoning Board of Adjustments Secretary, Karen Correa Faro, Zoning Department Secretary, Jessica Abreu, and Zoning Officer, Julio Santana (EMAILS: kc Correa@cityofpassaicnj.gov, jabreu@cityofpassaicnj.gov, and jsantana@cityofpassaicnj.gov)**. Please use the "**Contents of Proposed Site Plan**" as a guide to draw the required site plan. Also please enclose a self-stamped ledger-size envelope (17x11) addressed to the Board Planner (**David Troast, Board Planner, Plan 2 Consultants 53 Ninth Avenue Hawthorne, NJ 07506-1749**).

*****Please Note***** In addition to the submission of the aforementioned, you must of submit a W-9 Form(see attachments), **one (1) set** of site plans and/or floor plans of the proposed development, and **one (1) copy** of the application directly to the designated Board Attorney:

PB APPLICATIONS - Louis P. Rago, Esq. 3 Prospect Street in Morristown, Morristown, NJ 07960.
ZBA APPLICATIONS - Brian Hak, Esq. 34 Mountain Blvd. Building A P.O. Box 4922 Warren, NJ 07059

UPON COMPLETENESS DETERMINATION, ALL SUBMISSIONS IN TOTAL MUST CONSIST OF FIVE (5) FULL-SIZED COPIES PLUS A DIGITAL FILE OF THE PLANS & APPLICATION ON USB MEDIA or SUBMITTED via EMAIL. ALL APPLICATIONS WILL BE DEEMED INCOMPLETE IF NOT ACCOMPANIED BY A DIGITAL VERSION. MAKE SURE TO INCLUDE TWELVE (12) COPIES OF ANY PHOTOS OR EXHIBITS TO BE PRESENTED AT YOUR HEARING. (*) PLEASE NOTE, THE TWELVE COPIES WILL NOT BE NECESSARY IF THE HEARING IS BEING HELD VIRTUALLY(***)**

****PLEASE NOTE THAT NEW LOT NUMBERS AS A RESULT OF A SUBDIVISION MUST BE AUTHORIZED BY THE TAX ASSESSOR DEPARTMENT BEFORE SUBMITTAL OF PLANS/APPLICATION. A COPY OF THE PLAN MUST BE SUBMITTED TO THE TAX ASSESSOR FOR LOT NUMBER ASSIGNMENT. CONTACT BARBARA WILLIAMS, TAX ASSESSOR @ 973-365-5542****

If a translator is required, the applicant must have one present with him/her at the hearing.

Resumes for all professionals (planners, architects, etc...) must be submitted with the application.

If you are using exhibits, photos, or any other documentation for your presentation, please be sure that you submit copies to distribute to all Board Members for review.

If your application is complete, you will be notified of the application fees that must be paid and your hearing date. Fees and further documentation, if required, should then be submitted to the Board Secretary, directly, at Passaic City Hall (330 Passaic Street). You may locate the Board Secretary at the building adjacent to the main City Hall building.

Before your hearing date, it is the **APPLICANT(S)** responsibility to:

- **Submit copies of the plans to, Board Secretary, Division of Planning & Redevelopment, Passaic City Hall, 330 Passaic Street, Passaic, NJ 07055.** Copies of plans must be submitted at least 30 days prior to the hearing date.
- Submit certified receipt notification to property owners within 200 ft. of the development property, and submit a copy of the affidavit of service, as well as a notification letter along with the receipts and a copy of the certified Tax Assessor list of property owners list that is no more than **three (3) months old** to the Board Secretary, at least 10 days before your scheduled hearing date.
- Submit proof of publication from the Herald News showing your ad, as required by Municipal Land Use Law (MLUL), at least 10 days before your hearing date.
- Make sure your attorney/representative reviews and understands all plans before your hearing date.

All plans submitted to be heard by the Planning Board or Zoning Board of Adjustments must contain a Zoning Table with the following information:

Lot size, lot width, lot depth, front yard setback, right and left side yard setbacks, rear yard setback, floor area ratio (if applicable), building stories, building height, lot coverage, parking spaces, density, and open space (if applicable).

Along with the attached requirements for site plans, all plans will be reviewed for completeness within a 45-day period. Any missing information may cause your application to be delayed until all necessary information is obtained. Should you have any questions or comments about the application or process, please contact **Karen Correa Faro Board Secretary at (973) 833-8600**.

1. Project Address: _____ Block(s) _____ Lot(s) _____
(Project address, lot, and block number are to be provided by the applicant)

Note: If an EXPERT/DESIGN PROFESSIONAL/WITNESS is going to be asking that items be marked as exhibits, and/or use visual displays during their testimony, we ask that twelve (12) legible, readable copies of each exhibit or visual display be provided with the application for distribution to facilitate review by the respective Board. *Please note, the twelve copies will not be necessary if the hearing is being held virtually*****

2. APPLICANT INFORMATION

a. IF THE APPLICANT IS AN INDIVIDUAL:

Name _____
Address _____
City _____ State _____ Zip _____
Telephone _____ Facsimile _____
Email _____

b. IF THE APPLICANT IS A CORPORATION or PARTNERSHIP:

Name of Corporation/Partnership: _____
Address _____
City _____ State _____ Zip _____
Telephone _____ Facsimile _____
Email _____

c. CORPORATION/PARTNERSHIP REPRESENTATIVE:

Name of Corp/Partnership Rep: _____
Address _____
City _____ State _____ Zip _____
Telephone _____ Facsimile _____
Email _____

d. List all stockowners or partners owning 10% or greater in the corporation:

Name _____
Address _____
City _____ State _____ Zip _____
Telephone _____ Facsimile _____
Email _____

Name _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Facsimile _____

Email _____

Name _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Facsimile _____

Email _____

3. APPLICANT ATTORNEY INFORMATION:

Name _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Facsimile _____

Email _____

Applicant: If you are an individual, you are not required to have an attorney represent you; however, it is strongly recommended that you retain an attorney to present your application and to preserve your interests. Please also note that should you originally elect not to have an attorney represent you, you may change your mind at any time to have an attorney represent you and have one present at your hearing. If you choose not to have an attorney represent you, then please complete the certification below.

_____, being duly sworn, says that he/ she is the applicant or one of the applicants in the above action and choose not have an attorney represent me at this time.

Applicant's Signature

Applicant's Printed/Typed Name State of _____
County of _____

Sworn to and subscribed before me this _____
day of _____, _____

Notary Public

My Commission expires _____

4. EXPERT/DESIGN PROFESSIONAL/WITNESS INFORMATION:
(Please provide a separate sheet for each individual)

Name _____

EXPERT

DESIGN PROFESSIONAL

WITNESS

(The individual above will has participated in this application as/will be appearing as, please circle all that apply)

Firm _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Facsimile _____

Email _____

(For each Expert, please provide a current copy of the Experts CV.)

Note: If an EXPERT/DESIGN PROFESSIONAL/WITNESS is going to be asking that items be marked as exhibits, and/or use visual displays during their testimony, we ask that twelve (12) legible, readable copies of each exhibit or visual display be provided with the application for distribution to facilitate review by the respective Board. ***Please note, the twelve copies will not be necessary if the hearing is being held virtually***

5. Date property was acquired _____

6. Zoned as at time of purchase? _____

7. Current use of Property

Residential Commercial Office/Industrial

1-2-Multi-Family Retail Store (*What kind?*) (*What kind?*)

(Be specific:) _____

8. Proposed use of Property

Residential	Commercial	Office/Industrial
1-2-Multi-Family	Retail Store (<i>What kind?</i>)	(<i>What kind?</i>)

(Be specific:) _____

9. Is there any change in the occupancy or tenant involved with this application?

Yes No

10. Size of existing structure: Length: _____ Width: _____ Height: _____ # of stories: _____
Total sq. ft. _____

11. Existing structure Setbacks: Front: _____ Rear: _____ Side: _____ Side: _____

Percentage of lot coverage _____%

(On a separate sheet, please present calculations for the determination of lot coverage and indicate this area on site plan.)

Percentage of open space _____%

(On a separate sheet, please present calculations for the determination of open space and indicate this area on site plan.)

12. Size of proposed structure: Length: _____ Width: _____ Height: _____ # of stories: _____
_____ Total sq. ft. _____

13. Proposed structure Setbacks: Front: _____ Rear: _____ Side: _____ Side: _____

Percentage of lot coverage _____%

(On a separate sheet, please present calculations for the determination of lot coverage and indicate this area on site plan.)

Percentage of open space _____%

(On a separate sheet, please present calculations for the determination of open space and indicate this area on site plan.)

14. If variances are requested, cite any exceptional conditions preventing the applicant from complying with requirements of the zoning ordinance.

15. If a bulk variance (*subsection C*) is required, set forth **in detail** the reason why zoning relief should be granted under the Municipal Land Use law.

16. If a use variance (*subsection D*) is required, set forth **in detail** the reasons.

(On separate sheets, please set forth the positive and negative criteria required to be presented for consideration so that the Board may properly weigh the merits of the application.)

17. Are there any:

a. Deed restrictions on the property? Yes No

(If yes, please attach a copy of all such deed restrictions and associated survey if applicable.)

b. Easements involved with application? Yes No

(If yes, please attach a copy of all such easements and associated survey if applicable.)

c. Conditional contract sales agreement on property? Yes No

(If yes, please attach a copy of the contract.)

d. Outstanding taxes on this property? Yes No *(If no, please attach certification of payment from the Tax Collector.)*

18. Please complete Certification.

_____, being duly sworn, says that he/ she is the applicant or one of the applicants in the above action and that all information presented in this application and all supporting documents is true and accurate.

Applicant's Signature

Applicant's Printed/Typed Name

Sworn to and subscribed before me this _____
day of _____, _____

Notary Public
My Commission expires _____

If applicant is not the owner of the property on which the application is submitted for, owner must sign consent or applicant must provide this application with notarized letter of consent from said owner.

As owner of the property which is the subject of this application, I hereby authorize _____ to make this application on my behalf and further depose and say that all of the above statements and statements made in documents submitted herewith are true to the best of my knowledge.

Owner's Signature

Owner's Printed/Typed Name

Sworn to and subscribed before me this _____
day of _____, _____

Notary Public
My Commission expires _____

**CITY OF PASSAIC
SITE PLAN CHECKLIST**

DEVELOPMENT APPLICATION

§ 317-31. Contents of proposed site plan.

The proposed site plan shall contain the following:

**** Site Plan Checklist must be sealed by a NJ licensed Architect ****

Applicant's Name: _____

Project Address: _____

Date of Site Plan or Latest Revision: ____/____/____

§ 317-31. Contents of proposed site plan.

The proposed site plan shall contain the following:

A. There shall be a key map showing the location of the subject property with reference to surrounding areas and existing street intersections.

Complete **Incomplete** **Not Applicable**

B. The proposed site plan shall show, in scale, the property lines of the entire parcel of land for which site plan approval is sought and indicate the dimensions of said property.

Complete **Incomplete** **Not Applicable**

C. The proposed site plan shall include the name of the applicant, the date the proposed site plan was prepared, a North arrow, the scale to which the proposed site plan is drawn, the name and seal of the person who prepared the proposed site plan, the block and lot numbers of the lands for which the site plan approval is sought as shown on the most current tax assessment maps of the City of Passaic and the names of all streets abutting such lot and block. [Amended 9-17-1987 by Ord. No. 990-87]

Complete **Incomplete** **Not Applicable**

D. The proposed site plan shall include the names of all owners of adjacent property, together with block and lot numbers of such property.

Complete **Incomplete** **Not Applicable**

E. The site plan shall show the zoning district in which the parcel is located, together with zone boundaries within 100 feet there from.

Complete **Incomplete** **Not Applicable**

F. The location of all existing and proposed buildings and structures on the lands for which site plan approval is sought, together with the distances of said buildings and structures from the property lines of said lands and from each other.

Complete **Incomplete** **Not Applicable**

G. The right-of-way and pavement widths of all public streets upon which the lands for which the site plan approval is sought fronts to a distance of 100 feet beyond such lands. State highways and county road requirements shall be adhered to in all cases.

Complete **Incomplete** **Not Applicable** **Waiver Requested**

H. A statement by the owner of whether any property adjoining the lands for which site plan approval is sought or is not owned by said owner.

Complete **Incomplete** **Not Applicable**

I. The location and dimensions of all existing and proposed driveways, curb cuts, private access roads, curbing, parking areas, parking stalls, loading areas and loading bays and the location of all existing driveways within 200 feet of the lot.

Complete **Incomplete** **Not Applicable**

J. The proposed landscaping, screening and exterior lighting, including the location, number, size and type of existing landscaping and trees to remain; the location, number, size and type of trees, shrubs and landscaping to be installed; and the location, type, height, intensity and illumination area of any lighting to be installed.

Complete **Incomplete** **Not Applicable** **Waived**

K. Arrows, which indicate the direction of traffic on all driveways, interior drives and parking areas.

Complete **Incomplete** **Not Applicable**

L. The location of any existing and proposed railroad sidings, streams, drainage rights-of-way, water or other utility rights-of-way or easements.

Complete **Incomplete** **Not Applicable** **Waived**

M. Existing and proposed drainage facilities and drainage calculations.

Complete **Incomplete** **Not Applicable** **Waived**

N. Existing and proposed contour lines at two-foot intervals or a sufficient number of spot elevations. [Amended 9-17-1987 by Ord. No. 990-87]

Complete **Incomplete** **Not Applicable** **Waived**

O. The proposed use or uses of land and buildings, together with floor space of all buildings. If the precise use of the building is unknown at the time of application, an amended plan showing the proposed use shall be required prior to issuance of a certificate of occupancy.

Complete **Incomplete** **Not Applicable**

P. The site plan shall show the location and design of any off-street parking areas or loading areas, showing size and location of bays, aisles and barriers. Parking stalls shall be numbered for identification. [Amended 9-17-1987 by Ord. No. 990-87]

Complete **Incomplete** **Not Applicable** **Waived**

Q. The site plan shall show the location and type of garbage and refuse disposal facilities, including maneuvering areas.

Complete **Incomplete** **Not Applicable** **Waived**

R. Where applicable, the site plan shall show the location and treatment of open space.

Complete **Incomplete** **Not Applicable** **Waived**

S. Front, rear and side building elevations drawn to scale. [Amended 9-17-1987 by Ord. No. 990-87]

Complete **Incomplete** **Not Applicable**

T. Where applicable, the following information shall be provided:

- (1) The number of employees.
- (2) A narrative describing nature of operation or activities to occur on the site.
- (3) A narrative describing trucking on the site; number and size of trucks used in the applicant's operation; number, size and frequency of trucks making deliveries; and time of loading and unloading operations.

Complete **Incomplete** **Not Applicable** **Waived**

U. The existing and proposed sanitary sewerage. [Added 9-17-1987 by Ord. No. 990-87EN]

Complete **Incomplete** **Not Applicable** **Waived**

V. The location of fire hydrants within 200 feet of site. [Added 9-17-1987 by Ord. No. 990-87]

Complete **Incomplete** **Not Applicable** **Waived**

W. A place for the signatures of the Chairman and Secretary of the reviewing board. [Added 9-17-1987 by Ord. No. 990-87]

Complete **Incomplete** **Not Applicable**

X. The location of storage space for recyclables. [Added 7-7-1988 by Ord. No. 1026-88EN]

(1) In residential uses, including mixed uses, the plan should show both the area within the dwelling units and the central collection area.

(2) In commercial or industrial uses, in addition to showing the actual location on the site plan, the applicant must submit documentation of recyclables to be generated and the calculations which determined the floor area required.

Complete **Incomplete** **Not Applicable** **Waived**

Y. Such other data or information that reasonably may be necessary for the Planning/Zoning Board to meet the objectives of site plan approval in acting on a particular application.

Complete **Incomplete** **Not Applicable**

Z. The proposed site plan shall include a zoning table comparing the ordinance requirements to the proposal.

Complete **Incomplete** **Not Applicable** **Waived**

SPECIAL MEETING REQUEST

Applicant Information:

Name _____
 Address _____
 City _____ State _____ Zip _____
 Telephone _____ Facsimile _____
 Email _____

Attorney Information:

Name _____
 Address _____
 City _____ State _____ Zip _____
 Telephone _____ Facsimile _____
 Email _____

A special meeting is one that will occur on a time and date that is not on the published calendar of the Planning Board & Zoning Board of Adjustment.

If an applicant desires, they may request a special meeting. There is a fee associated with a special meeting; the current fee schedule may be obtained from the Department of Planning & Redevelopment. Additionally, the applicant or his/her Attorney is requested to appear before the Planning Board & Zoning Board of Adjustment to state the date requested for the special meeting present the arguments and reasons why the request for the special meeting should be granted and answer questions from the Board members. Upon completion of the appearance, the respective Board will decide if a special meeting will be granted and the date of the special meeting. Please note that this date granted for a special meeting may not be the date requested.

Date Requested for Special Meeting: _____

Below please state reasons why a special meeting should be granted. If documents, contracts, etc. are being cited, please provide twelve copies of all such items for distribution to and for Board Review.

**CITY OF PASSAIC
NOTICE TO PROPERTY OWNERS WITHIN 200 FEET OF
A DEVELOPMENT**

DEVELOPMENT APPLICATION

PLEASE TAKE NOTICE:

A development application has been submitted which requires notification of property owners as per the Municipal Land Use Law.

The application has been submitted by:

Name of Applicant: _____

Street Address: _____ City & State: _____

For property located at:

Street Address: _____

Block: _____ Lot(s): _____ Zone: _____

For the purpose of:

The application in question requires the following approval/relief from the Planning Board or Zoning Board of Adjustment as per the Passaic Zoning Ordinance:

A public hearing has been ordered for: _____ at _____, via Zoom.
Link:

All interested parties wishing to be heard are requested to be present at this hearing. When the case is called, you may appear either in person, by agent, or by attorney and present any information you may have to the board.

Copies of the application are available to the public and can be obtained by visiting <https://cityofpassaic.seamlessdocs.com/f/oprarequest> or the City Clerk's Office and completing an Open Public Records Act (OPRA) request. Interested parties may also inspect the records by scheduling an appointment—available Monday through Friday, from 8:30 AM to 4:00 PM—by calling 973-833-8600 or emailing kcorrea@cityofpassaicnj.gov. Inspections will take place at Passaic City Hall, 330 Passaic Street, Passaic, NJ.

Dated _____ **Applicant's Signature:** _____

Note: This notice must be served to all affected property owners at least ten (10) days before the hearing date.

**CITY OF PASSAIC
CERTIFICATION OF PROPERTY OWNERSHIP**

DEVELOPMENT APPLICATION

I, _____, owner of the property located at _____, authorize
_____ to process an application to go before the Board.

The premises is currently or has recently been occupied as _____
_____.

Said property will now be occupied as _____
_____.

I hereby certify that the foregoing statements made by me are true.

Signature of Owner of Property

Address of Owner of Property

Phone Number of Owner of Property

THE FOLLOWING LIST MUST ALSO RECEIVE NOTICE OF THE MEETING:

Passaic County Utility Authority
401 Grand Street
Paterson, NJ 07505
(973) 881-2822

Passaic Valley Water Commission
1525 Main Avenue
Clifton, NJ 07011
(973) 340-4300

Public Service Gas & Electric Company
80 Park Plaza
Newark, NJ 07101

CITY OF PASSAIC

(973) 430-7000

Passaic County Planning Board
Totowa Business Center, Planning Department
930 Riverview Drive, Suite 250
Totowa, NJ 07512
(973) 881-4490

Department of Environmental Protection
Division of Land Use Regulation
P. O. Box 420
Trenton, NJ 08625-0420
(609) 777-0454

Verizon
1095 Avenue of the Americas, Room 3137
New York, NY 10038
(212) 395-2121

Cablevision
40 Potash Road
Oakland, NJ 07436 (973)
569-4040

Bell Atlantic
1500 Teaneck Road
Teaneck, New Jersey 07666

Department of Army Core of Engineers Philadelphia
District
Wanamaker Building
100 Penn Square East
Philadelphia, Pennsylvania 19107-3391

DEVELOPMENT APPLICATION

Request for Taxpayer Identification Number and Certification

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

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

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

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	6	City, state, and ZIP code		
	7	List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

Social security number									
				-					
or									
Employer identification number									

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

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

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

Purpose of Form

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

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

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

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

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

Line 4 Exemptions

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

Exempt payee code.

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

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

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

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

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

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

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

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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