PREBLE COUNTY

SMALL BUSINESS RELIEF PROGRAM

The Small Business Relief Program will provide Preble County small businesses with some monetary relief from business interruption costs caused by the COVID-19 pandemic. Eligible small businesses can apply for a minimum of $1,000 up to $10,000 in Grant Funds to be used for the reimbursement of certain Eligible Expenses, as defined below. Preble County will be utilizing CARES Act dollars for the first round of assistance.

For questions regarding the program, please email: Caresact@prebco.org

ELIGIBILITY REQUIREMENTS

In order to be eligible to apply for Grant Funds under the Preble County Small Business Relief Program, a business must meet the following criteria:

1. Must be a business entity with a location in Preble County.
2. Have been operational since January of 2019. This can be evidenced, at a minimum, by: a) filing(s) with the Ohio Secretary of State, such as articles of incorporation or other registration documents along with an Ohio Secretary of State Certificate of Good Standing; b) an Ohio vendor’s license; c) Federal Schedule C – Profit or Loss from Business (Sole Proprietorship); or any other documents that demonstrate that the business has been in operation as an entity since January 2019.
3. Must have experienced a decrease in gross revenue/receipts of 35% or more due to COVID-19 when comparing March 1 – May 31, 2019 revenue/receipts to revenue/receipts for March 1 - May 31, 2020. This can be evidenced by financial information/records, including, at a minimum, bank statements.
4. Have 50 or fewer employees or 1099 workers as of March 22, 2020. This can be demonstrated by forms such as 2019 Form W-3 (Transmittal of Wage and Tax Statement) or 2019 Form 1096 (Annual Summary and Transmittal of U.S. Information Returns) and payroll reports or checks that evidence number of workers as of March 22, 2020 or statement attesting/certifying that your business has no employees or 1099 workers.
5. An entity receiving or have been approved for other federal assistance for lost revenue or expenses arising from the pandemic, including Paycheck Protection Program, Emergency Disaster Loan must disclose that federal assistance and show that COVID-19 losses (an income gap) still exists.
6. Must be able to attest that it is current with all federal, state, county and local taxes and fees.
7. ALL grants will be issued with a 1099-G {Certain Government Payments, if, as a unit of a federal, state, or local government, you made payments of unemployment compensation; state or local income tax refunds, credits, or offsets; reemployment trade adjustment assistance (RTAA) payments; taxable grants; or agricultural payments.}

INELGIBLE SMALL BUSINESSES

A business is not eligible to apply for Grant Funds under the Preble County Small Business Relief Program if it primarily operates as one of the following:

1. Bank, savings and loan or credit union
2. E-commerce only company
3. Liquor / wine store
4. Vaping store
5. Tobacco store
6. Cannabis dispensary
ELIGIBLE EXPENSES

Grant Funds provided by Preble County's Small Business Relief Program can only be used to pay the expenses of the business: a) expenses related to the costs of business interruption caused by required closures; or b) the business faced a revenue loss due to its uncertainty of being open to the public due to the pandemic. Eligible expenses include, but are not limited to:

1. Mortgage/Rent/Lease costs. Mortgage/Rent/Lease costs for businesses that are located in or operated out of a personal residence are not an eligible expense.
2. Expenses for utilities, such as electric, gas, sewer, water, trash removal. Utility costs for businesses that are located in or operated out of personal residence are not an eligible expense.
3. Salaries, wages or compensation paid to employees or 1099 workers.
4. Materials and supplies related to interruption of the business caused by required closures.
5. Personal Protective Equipment or other COVID-19 related costs such as expenses related to compliance with Responsible RestartOhio.

INELIGIBLE EXPENSES

1. Cost of vehicle or equipment leased or purchased after March 23, 2020, except if the purchase of equipment is to comply with Responsible RestartOhio.
2. Personal purchases, non-business expenses of the business or its owner(s).
3. New construction costs that aren't COVID related.
4. Any tax, license or fee obligations payable to any governmental entity.

PROCESS

1. Application
A business that is interested in participating in the program must fill out the application to determine if it meets all of the eligibility criteria set forth above. A business can choose to apply for a minimum of $1,000 up to a 10,000 grant. Grant funds can be used to reimburse Eligible Expenses incurred from March 23, 2020 to date of application. Applications can be submitted beginning at 9:00 a.m. on July 29 through August 28, 2020 at 4:00 p.m.
Applications can be submitted via email to Caresact@prebco.org either by scanning or screenshots of the completed application and documents, or dropped off at the Preble County Commissioners Office during regular office hours. Due to the short application period, we do not recommend mailing the application.
• Drop off: Preble County Courthouse 101 East Main St., Eaton, M-F 8 am to 4:00 pm.

2. Documentation Submission
A team consisting of: Cares Act Committee: will review and verify the documents. If the submitted information and documents do not demonstrate that the business meets the requirement of the eligibility process, the business may not be considered for the grant. Likewise, any incomplete applications/documents will be returned and the applicant will need to resubmit the entire application and supporting documents to be considered.

3. Payment and Signed Agreement
Once approved for a grant, the small business will need to provide its bank account routing number for grant fund payment.

4. Close Out Report - needs to go to Lavon Wright, County Auditor
Businesses are required to submit a report which is expected to include at minimum, jobs retained/created, proof of payment (paid invoices and cancelled checks, bank statements, or other documentation showing proof of payment of Eligible Expenses), and a summary of the impact the funds had on the business and its operations.
Preble County CARES Act Business Application

Applicant Information
Deadline to apply: August 28, 2020 4 PM

Business Name: ____________________________________________

Business Owner: __________________________________________

Address: _________________________________________________
Street Address __________________________________________
__________ Township

Mailing Address: __________________________________________
Street Address __________________________________________

Contact Person: __________________________________________

Phone: ___________________________ Email: __________________

Year Business Founded: ______________ Business Federal Tax ID: __________ Desired Funding Requested: $______ (Up to $10,000)

Business Type: □ Sole Proprietorship □ Partnership □ Corporation

Please provide a brief description of your business:

Is your business a for profit or non profit entity in Preble County? YES □ NO □

Did your business experience a decrease in gross revenue/receipts/deposits of 35% or more due to COVID-19 as evidenced by comparing March 1, 2019 – May 31, 2019 to March 1, 2020 – May 31, 2020? YES □ NO □

Are you a type of entity that is required to file with the Ohio Secretary of State? YES □ NO □

Did your business have less than $1,000,000 in gross revenues/receipts during 2019? YES □ NO □

Is your business one of the following: bank, savings & loan, credit union, E-commerce only, liquor/wine store, tobacco store, vaping store, cannabis dispensary or franchise not locally owned & independently operated? YES □ NO □

Number of employees and/or 1099 workers as of March 22, 2020: ____________________________ *If you are a sole proprietor, count as 1

Other Sources of Pandemic Relief

Have you received funding, including grants and loans of any kind, from other sources since March 1, 2020 relating to financial hardship resulting from COVID-19? YES □ NO □

If Yes, please list: ____________________________________________

Has your business been approved for a business interruption claim as a result of COVID-19? YES □ NO □

Have you discussed rent/mortgage flexibility with your landlord/lender? YES □ NO □
**Business and COVID-19 Impact:**

Please summarize your current situation and how the COVID-19 crisis has impacted your business:

**How will the grant funds be used?**

Please check all that apply on how the grant funds will be used:

- [ ] Payroll
- [ ] Mortgage/Rent – not eligible for businesses that operate out of a personal residence
- [ ] Utilities - not eligible for businesses that operate out of a personal residence
- [ ] Materials/Supplies
- [ ] PPE or other COVID-19 expenses related to compliance with Responsible Restart Ohio
- [ ] Other: __________________________________________

**Expenditures:**

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Monthly Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mortgage/Rent:</td>
<td>$</td>
</tr>
<tr>
<td>Business Insurance:</td>
<td>$</td>
</tr>
<tr>
<td>Electricity:</td>
<td>$</td>
</tr>
<tr>
<td>Gas:</td>
<td>$</td>
</tr>
<tr>
<td>Water:</td>
<td>$</td>
</tr>
<tr>
<td>Personal Protective Equipment (PPE)</td>
<td>$</td>
</tr>
<tr>
<td>Technology:</td>
<td>$</td>
</tr>
<tr>
<td>Other:</td>
<td>$</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$</td>
</tr>
</tbody>
</table>
Disclosures and Signatures:
Is the organization, business, or a listed owner delinquent on any federal, state or local taxes or assessments; direct or guaranteed loans; leases; contracts; grants; child support payments; or any other obligations? Yes □ No □

Signature: __________________________ Date: ________________
(By signing I attest that the above information is accurate)

Does the organization, business, or a listed owner have any outstanding judgements, tax liens, pending bankruptcy proceedings, pending lawsuits against them, or criminal proceedings? Yes □ No □

Signature: __________________________ Date: ________________
(By signing I attest that the above information is accurate)

Does any owner, owner’s spouse, or household member work for or serve in an official capacity for Preble County? Yes □ No □

Signature: __________________________ Date: ________________
(By signing I attest that the above information is accurate)

Application Disclaimer and Signature:
I certify that my answers are true and complete to the best of my knowledge. Application DOES NOT GUARANTEE award of funding. The total amount awarded will be based on funds available and first come basis, pending a completed application. It is the sole responsibility of the Applicant to determine or to seek independent advice to determine the tax implications to the Applicant and Business Owners. □ Initials: ______

I understand applications will be processed on a first come, first serve basis as long as funds are available. Only complete applications with ALL required supporting documentation will be considered. I further understand that incomplete applications will be returned and need to be resubmitted to be considered. □ Initials: ______

If this application leads to disbursement of CARES grant monies, I understand that false or misleading information in my application or attachments may result in repayment.

Signature: __________________________ Date: ________________

Required Documents Checklist:
☐ Evidence of operation since January 2019.(Filing with the Ohio Secretary State; Ohio Vendor’s License; or Federal Schedule C)
☐ Copy of last 2018 & 2019 Tax Returns
☐ Copy of W-9
☐ Proof of decrease in gross revenue/receipts/deposits of 35% or more due to COVID -19 as evidenced when comparing 03/01/2019 – 05/31/2019 revenue/receipts/deposits to 03/01/2020 – 05/31/2020 revenue/receipts/deposits.
This can be evidenced by financial information/records, including, at a minimum, bank statements.
☐ Copy of Form 2019 W-3 Transmittal of Wage and Tax Statement OR Form 1096 Annual Summary & Transmittal of US Info Returns (To show number of Employees & Independent Contractors)
☐ Evidence of Business location in Preble County. (Mortgage Statement, utility bill, property tax bill, etc.)
Request for Taxpayer Identification Number and Certification

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

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.

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)

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

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

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 he or her stays 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 dividends 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(o)(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 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.
- LLC treated as a partnership for U.S. federal tax purposes,
  (LCC 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.
- 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 099-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.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 4 and 6 through 11 and all C corporations. Start the exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account) other than an account maintained by an FFI</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account&lt;sup&gt;1&lt;/sup&gt; Each holder of the account&lt;sup&gt;1&lt;/sup&gt;</td>
</tr>
<tr>
<td>3. Two or more U.S. persons (joint account maintained by an FFI)</td>
<td>The minor&lt;sup&gt;2&lt;/sup&gt; The grantor-trustee&lt;sup&gt;1&lt;/sup&gt; The actual owner&lt;sup&gt;1&lt;/sup&gt; The owner&lt;sup&gt;3&lt;/sup&gt;</td>
</tr>
<tr>
<td>4. Custodial account of a minor (Uniform Gift to Minors Act)</td>
<td>The owner&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>5. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The owner&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The owner&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>6. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The grantor&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))</td>
<td>The owner&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

### For this type of account:

<table>
<thead>
<tr>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>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</td>
</tr>
<tr>
<td>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))</td>
</tr>
</tbody>
</table>

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships, 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 1-800-909-4490 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.