



Vendor Guide

Guide

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Vendor Welcome

From Mega Agent Rental Management Georgia LLC

Thank you for completing the vendor application and applying to be an authorized MARM vendor.

Along with the information in this vendor guide, there is also a Vendor Agreement that needs to be reviewed and signed. We recommend you keep a copy of our Vendor Agreement with this Vendor Guide.

MARM has prepared this *MARM Vendor Guide* to assist you in achieving success working with Mega Agent Rental Management Georgia LLC. You will find useful information such as office numbers, business address, email address, personnel names, and more. Please keep this document where you can access the information you need when you need it. A full understanding of each others needs and incredible communication from both your business and ours increases the chances of success of our vendor/MARM relationship.

Information contained in this *MARM Vendor Guide* is to provide you with the MARM requirements and expectations of vendors. It will also prepare you for working with our tenants. Working with tenants can be a challenge and we want to ensure your success.

If at any time you have questions on any of the material in this *Georgia MARM Vendor Guide*, please contact Mega Agent Rental Management Georgia LLC as soon as possible, so that we can answer your questions. Again, we welcome you as one of our trusted vendors.

We look forward to working with you and please contact us if you ever have any questions.

All the Best!

Drew Brown
Owner



Mega Agent Rental Management Georgia LLC

Mega Agent Rental Management Georgia LLC is a Real Estate Firm operating in Greater Atlanta Area that specializes in full-service property and association management. The company has been operating since 2011, and is actively involved in our community.

MARM is an abbreviation for our full company name, Mega Agent Rental Management Georgia, LLC and it will be used throughout this MARM Vendor Guide.

MARM General Policy

MARM adheres to the following policies:

- MARM is an Equal Opportunity Employer.
- MARM supports the laws and guidelines of all Fair Housing laws and regulations.
- MARM has a drug-free policy for all MARM personnel, vendors, and tenants.
- MARM follows the rules and regulations of the Georgia Real Estate Commission.
- MARM does not knowingly contract with illegal immigrants.
- MARM strictly forbids any sexual harassment of personnel, vendors, owners, tenants, or applicants.
- MARM does not pay maintenance bills from MARM's own operating funds.
- Owners are responsible for payment of maintenance to vendors.
- Vendors receive payments through the MARM Client Escrow account or directly from the owners themselves.

MARM Principals

The owners of MARM are Drew Brown and Mark Carlisle. Mark Carlisle is the Broker of MARM and Collier Swecker oversees General Operations of MARM. Drew Brown provides the daily guidance and direction of the MARM Property Management Department. He personally oversees all contracts, policies, and procedures, and works to educate her personnel to provide excellent service to our clients.

MARM Personnel

When you work with MARM, you will be working with the MARM "teams." On the following page, you will find a convenient list of teams, names, and telephone numbers.

MARM Teams

MARM has found "Teamwork" effective for servicing owners, tenants, properties, and vendors.

- **Management Team:** MARM has assigned a management team to properties and owners, consisting of a Property Manager and Assistant Property Managers. They work with owners and tenants on necessary maintenance. Therefore, they also work directly with the vendors. They assign work orders to vendors and approve the invoices received.
- **Office Team:** The office team supports all MARM Personnel and Management. They handle the everyday business of telephones, accepting applications, office details, perform the bookkeeping, prepare owner/tenant documents, and coordinate with the management teams. Therefore, they work with vendors as well. The office team can often assist you with many details you require. However, the office team does not approve work orders or payments.

Team's contact information

DREW BROWN: (678) 549-4194	Owner & Director of Property Management Drew@MegaAgentRentalsAtlanta.com
MARK CARLISLE: (205) 908-8698	Broker Mark@MegaAgentRentalsAtlanta.com
HALLIE LITOLFF: (205) 267-1520	Director of Client Care Hallie@MegaAgents.com

Communication

Communication is a key to the success in any relationship and the MARM / Vendor relationship certainly is no exception. We contently work to improve communications with everyone who does business with MARM. This includes everyone including, owners, tenants, vendors, buyers, sellers, prospective clients, and the public.

MARM Website

MARM stays up to date with the latest technology that allows MARM to stay ahead of the industry technology curve. Our website, MegaAgentRentalsAtlanta.com, has proven to be a tremendous benefit to our clients and vendors. Take the time to visit our website for more information about our company.

Company Communication

MARM personnel communicate with our vendors by:

- Telephone
- Fax
- Email
- Buildium Property Management Web Platform

Office Information

Mailing Address: 3832 Wesley Chapel Road • Marietta, GA 30062
Telephone: (678) 549-4194
FAX #: (770) 565-6389
Email: Drew@MegaAgentRentalsAtlanta.com
Website: www.MegaAgentRentalsAtlanta.com

Vendor Communication

Communication works two ways. We need detailed communication from you, the vendor. It is important that you let us know if you have any issues that will prevent you from performing your duties as soon as possible.

Later in this guide, there is detailed information on work orders and making sure that you get paid quickly. MARM wants to provide you with the information you need to avoid conflict and/or confusion.

Email

MARM encourages all vendors to use email to contact us quickly; it is fast easy and effective. Please supply us with your email address on all the MARM forms. We will enter your email address in our database. Please **SUBMIT ALL INVOICES TO** Drew@MegaAgentRentalsAtlanta.com

Special note: When using email, we request that you put the property address in the subject line along with the word INVOICE (in all caps). With the problems of spam, worms, viruses, and more in the Internet world, this helps us identify the importance of your message, and avoids oversights or deletions.

Vendor Requirements

Required vendor forms

MARM requires all vendors to complete the following forms prior to commencing work for MARM. They are located in the back of the Vendor Guidelines.

- Vendor Application
- Vendor Guide
- General Liability Insurance Certificate with MARM as a certificate holder
- Workers Compensation Insurance/ Waiver
- IRS W-9

Licenses/bonds

- Contractor's License
 - MARM requires all vendors to have a contractor's license if Georgia requires licensing to complete work. If your work does require a license, please attach a copy to the Vendor Information Form.
 - Examples of licensed contractors are plumbers, electricians, general contractors, etc.
- Permits / Business Licenses
 - It is the responsibility of all Vendors to obtain and pay for any necessary business licenses or permits that are legally necessary for the Vendor to perform their work.

Insurance

- Workers Compensation
 - MARM requires all vendors to carry current Workman's Compensation if they have employees.
 - MARM requires the vendor notify their Workman's Compensation Company and request them to furnish MARM with an original endorsement of the policy.
 - MARM requires an original endorsement of all yearly renewals.
 - MARM requires notification if the insurance company changes.
- General Liability Insurance
 - MARM requires that vendors carry a minimum \$ 1,000,000.00 of General Liability Insurance coverage.
 - MARM requires that MARM be named as an Additional Insured on the Certificate of General Liability Insurance.
 - All of Vendors General Liability Insurance should not exclude multi-family dwelling projects or homeowners associations.
 - MARM requires an original endorsement of all yearly renewals.
 - MARM requires notification if the insurance company changes.

Social Security/Tax ID Number

MARM requires that all vendors have a social security number or a Tax Identification Number, *no exceptions*. It is the responsibility of the vendor to supply MARM with accurate and up to date information.

- Social security requirements:
 - Personal names and mailing address are required with social security numbers on 1099s.
- Tax ID requirements:
 - Company names and mailing address are required with Tax Identification numbers for 1099s.

Workmanship

- Competent workmanship
 - MARM requires the vendor to supply competent work.
 - The vendor guarantees they will redo the work to the reasonable satisfaction of MARM, *if necessary*.
- Contract Labor
 - The work is on a “contract labor” basis.
 - MARM does not treat any vendor as an employee.
 - The vendor is responsible for reporting their income to the appropriate governmental agencies.
 - MARM issues 1099s for work exceeding \$600 as required by the Internal Revenue Service.

Vehicles

The MARM policy on vendor vehicles is as follows:

- Vendor Supplied Vehicles
 - All vendors must supply their own vehicles.
 - Vendors must carry appropriate insurance for their vehicles.
- Vehicle Expense
 - MARM does not reimburse vendors for any vehicle or mileage expenses.
- Vehicle Maintenance
 - Vendors are responsible for maintaining their own vehicles.
 - Vendor vehicles must maintain a reasonable appearance.
 - Continual mechanical problems with vehicles causing cancellation of tenant appointments can be the cause for removal from the MARM vendor program.
 - Unless it is necessary to park in the driveway to perform required work, vendors are to park in front of the property.
 - If a vendor’s vehicle causes damage, such as an oil leak, it is the vendor’s responsibility to repair the damage immediately and at Vendor’s cost.

Vendor Vacation

- Vacation notification
 - MARM requests that vendors notify MARM of scheduled vacations or times that you will be unavailable to work. MARM makes this request for scheduling or in the event of an emergency, disasters, or incomplete work requests.

Keys/Entry

Vacant Properties

- MARM uses a lockbox system on all vacant properties and vendors are to be responsible to the system:
 - Use the lockbox code or key issued.
 - When using the lockbox, do not leave the key in the door to prevent theft.
 - When finished with the lockbox, replace the key in the lockbox and close so that it is completely locked.
 - If a vendor accidentally takes a key, they are required to return it to the lockbox immediately.
 - Report any missing or malfunctioning lockboxes to MARM.
 - MARM changes all locks just prior to a tenant occupying a property.

Occupied Properties

- MARM does not issue keys to vendors when tenants occupy properties unless there are extenuating circumstances, such as an emergency/disaster.
- If this happens, a MARM Property Manager must authorize the vendor to pick up a key from the MARM office.
- If the vendor has obtained a key to an occupied property, it is the responsibility of the vendor to return all keys to MARM when completing work and NOT to the tenant.
- DO NOT ENTER property if children under the age of 18 are not supervised by adults.

Work Order Procedures

MARM Work Orders

- MARM routinely issues work orders by emailing them to the vendor(s).
- Additionally MARM may issue a work order by telephone if the situation warrants a quick and immediate response.
- If MARM has issued a work order by telephone, the MARM office will also fax or email a work order to the vendor.
- MARM has a dollar limit for all work requests and we cannot exceed this amount without the homeowners authorization.
- Vendors are to notify MARM immediately if the problem exceeds the authorized amount on the work order.
- The vendor is responsible for paying for all parts and materials required for the work order, unless there are special arrangements that have been authorized by MARM.
- MARM reimburses Vendors for parts and materials only when the vendor submits invoices for payment. Any work or materials that have not been ordered or authorized by MARM will NOT be reimbursed.
- MARM requests that a photograph showing completion of the task be sent upon notifying MARM of completion of work and/or submitting an invoice for payment.

Vendor Bids

Some work requires bidding by the vendor and then approval of bids by the owner. The MARM procedures for bids are: **Bids do not constitute work approval.**

- MARM sends a bid request on a MARM Work Order Form that is in both a hard copy and electronic / web based form.
- Vendors are to notify MARM if they are aware they will be unable to offer a bid and complete the work in a timely manner.
- When MARM receives the approval or denial from the owner, MARM will notify the vendor by either telephone or e-mail.
- If the owner approves the bid MARM will contact the vendor and send an updated work order.
- MARM encourages all Vendors to use written contracts for all work performed for MARM and the Vendor should have the contract signed by homeowners / clients of MARM on all contracts over \$250.

Policies Regarding Vendors Working with Tenants

Appointments with tenants

- Making the tenant appointment
 - MARM informs tenants when taking / receiving a work order that a vendor will be contacting them directly.
 - MARM requires vendors to set specific appointment times with tenants after receiving a work order request.
 - If Vendors are having difficulty reaching a tenant, Vendors are to notify our MARM office and MARM will assist the Vendor in notifying the tenant.
- The appointment
 - Vendors are to be dressed appropriately for the maintenance work to be performed.
 - Vendors are encouraged, but not required, to wear clothing that identifies their company.
 - Vendors are to carry proper identification to show tenants should the Tenant request a copy of the Vendor's identification.
 - Vendors are to arrive at the appointed time or within 10 minutes.
 - If vendors experience a delay in arriving on time, they are to contact the tenant directly. If they cannot reach the tenant, they are to contact the MARM office.
 - Vendors are to knock on the front door and/or ring the doorbell prior to entering a tenant's home.
 - Vendors are not to enter properties unless a resident is there and/or they have been given permission to enter.
 - ***Vendors are not to enter a property unless there is a responsible party present. A responsible party cannot be under the age of 18 years.***
 - If the tenant fails to meet the appointment, Vendors are to notify the MARM office. MARM will contact the tenant to find out the reason for the cancelled / missed appointment and then will advise the Vendor.
 - If during a job at a property you determine that the repair was a result of the tenant's negligence or abuse, make sure that you give a detailed description of your observations / findings when you submit your invoice. If possible, please submit pictures as well.
- During the appointment
 - Vendors are to avoid moving tenant possessions unless it is necessary to perform the required maintenance. Vendors are to request the tenant to move their possessions whenever possible.

- Vendors are to be courteous and professional at all times.
- Vendors are to clean up after themselves on every job.

Completing the appointment

- Vendor repairs communication with tenants:
 - Vendors are not to make comments on repairs, lack of repairs, or the condition of the property to tenants.
 - **Vendors are not to discuss the details of the repairs with the tenants or suggest other repairs with the tenants.**
 - Vendors are not to make any promises to tenants unless it is within the scope of the work order request.
- Additional work requested by tenants:
 - Vendors are to call MARM from the property, if it is necessary for MARM to clarify the details of the work that needs to be performed. Vendor shall also call MARM to request permission to perform additional maintenance that is necessary for the Vendor to solve the underlying maintenance issue.
 - MARM requests that vendors use their cellular phones when calling from a tenant residence. However, if it is necessary to use the Tenant's telephone, the vendor is to request permission from the tenant prior to using a Tenant's telephone.
 - If tenants ever request other work, the vendor shall instruct the tenant to call MARM or visit our website and to place a work order.
- Tenant behavior
 - If tenants ever pose a threat to any of our Vendors, Vendors are to immediately leave the property and notify MARM just as soon as possible.

Inability to complete work

- The vendor shall notify MARM immediately if there is a delay beyond the contractual time frame for the Vendor to complete a work order.
- MARM will then make a decision on the completion of the work request.

Billing Procedures

Payment Procedures

- Vendor Invoices/Billings
 - **MARM requires all invoices be turned in within 2 weeks (10**

business days) upon completion of work. Invoices can be submitted to Drew@MegaAgentRentalsAtlanta.com or faxed to (770) 565-6389.

- The accounting department will issue funds to the vendor usually within 5 days of receipt of Invoice.
- If there is a question about any bill / invoice submitted by a Vendor, MARM will contact the Vendor for clarification
- MARM reserves the right to reject invoices submitted outside the 2 Week Invoice submission period
- Please submit photos of the work performed, before and after, when you submit your
- Disbursement of vendor payments
 - It is the MARM policy to pay vendors promptly.
 - MARM does not pay vendors in cash and MARM cannot make payments if funds are unavailable in an owner's account.
 - MARM prefers to pay vendors by ACH (e-Payment); however, we will issue physical checks if so requested.

Year End Procedures

- 1099 miscellaneous
 - MARM issues the Internal Revenue Service Form 1099-MISC to all vendors who are paid over \$600.00 during the calendar year.
 - It is the vendor's responsibility to report any discrepancies to MARM as soon as possible so that MARM can correct the 1099. MARM requests that vendors review their 1099's immediately upon receipt. Should there be an error in the Vendor's 1099 issued by MARM, we will promptly submit correct 1099 to the IRS.

Conclusion

We hope that you have found this Vendor Guide useful. Please let us know if there are questions or concerns after you have review this information. Our hope is that this Vendor Guide will clarify the working relationship between Vendor and MARM so that we can prevent unwarranted misconceptions or problems.

We look forward to working with you. We want to remind you to fill out all of the required forms so there are no delays in payments. We are always happy to help you anytime.



ACKNOWLEDGEMENT

I agree to the terms and conditions of MARM's Vendor Agreement with MARM and I have received, read and understood a copy of MARM's Vendor Guide.

Printed Vendor Name

Authorized Signature

Date



VENDOR SERVICE AGREEMENT

As a Vendor for Mega Agent Rental Management Georgia LLC;

I, _____, as Agent for
_____(Vendor/Business Name), agree to provide goods and/or services to
Mega Agent Rental Management Georgia LLC, as Agent for their clients under management contract
under the following terms:

- A). Mega Agent Rental Management Georgia LLC is not the property owner. Rather, Mega Agent Rental Management Georgia LLC acts solely as an agent for the Owners of each property they manage and engage all vendors on behalf of the Owners and not on behalf of Mega Agent Rental Management Georgia LLC. Ultimately, the responsibility for all debts incurred by a property will rest with the property Owner.
- B). Vendors providing any type of good and/or service to a Mega Agent Rental Management Georgia LLC rental home/unit or Homeowners/Condominium Owners Association must have a W-9 and any applicable professional licenses on file with Mega Agent Rental Management Georgia LLC. Additionally, Vendors providing any type of good and/or service that require their company to send a representative one of Mega Agent Rental Management's managed properties must have a current certificate of insurance on file with Mega Agent Rental Management Georgia LLC for general liability, auto liability, excess liability (*if applicable*), and workers' compensation. Additional coverage may be required if it is deemed appropriate by the scope of service. All coverage shall be primary and non-contributory. The following parties must be added to the general liability policy as an additional insured as their interests may appear concerning work performed by Vendor: *Mega Agent Rental Management Georgia LLC and the ownership entities of their owned or managed properties*". A waiver of subrogation shall apply in favor of the aforementioned parties on all policies as permitted by law. The certificate of insurance must remain current and any lapse in coverage will result in the termination of future purchases of goods and services.
- C). The Vendor agrees to indemnify and hold harmless the owner, its management company, Mega Agent Rental Management Georgia LLC, their officers, agents, employees, and affiliates from and against all claims, damages, expenses, and losses of any kind. These fees include but are not limited to defense costs and attorney's fees, arising out of, relating to, or resulting from performance of work at property(s). By either, the Vendor, its employees or agents, the presence of Vendor, its employees or agents on the property(s), or any injury to agents or employees of Vendor arising out of or in the course of their work on the property.
- D). Vendor agrees to exercise due diligence in not placing any of their employees, laborers, or subcontractors to perform work within property boundaries and inside dwelling units who may have a history of criminal felony convictions or deferred-adjudication or pose a potential threat or risk of injury to residents and other. Unacceptable criminal history might



include, but are not limited to, such crimes as; rape, molestation, sexual assault, indecent exposure, indecency with a child, murder, or kidnapping.

- E). The Vendor shall comply with the Immigration Reform and Control Act of 1986 ("IRCA") and USCIS E-Verify program in all respects for each employee who performs work pursuant to or in the furtherance of this Agreement. The Vendor warrants that an authorized representative of the Vendor has: (1) Verified that the employee is legally authorized to work in the United States for the duration of all services provided to the Owner and/or Owner's Agents. (2) Required the employee to complete and execute Section 1 of the DHS Form I-9. (3) Completed and executed Section 2 of the DHS Form I-9, and (4) processed through Department of Homeland Security-Employment Eligibility Verification "E.E.V." The Vendor further agrees to indemnify, defend, and save Owner and/or Owner's Agents from and against any and all claims, losses, costs, and liabilities arising out of the Vendor's failure to comply with this provision.
- F). There shall be no discrimination against or segregation of any person or group of persons because of race, color, religion, sex, individual gender, marital status, ancestry, national origin, disability, or familial status in the services provided. Nor shall the vendor himself or herself or any other person claiming under or through him or her, establish or permit any such practice or practices of discrimination or segregation with reference to the selection, location, number, use or occupancy of tenants, lessees, sub-tenants or vendees of the premises.
- G). Employees, agents, or sub-contractors of the vendor agree to conduct themselves in a professional and ethical manner in all dealings with Mega Agent Rental Management Georgia LLC, its agents and employees.

By signing below I acknowledging receipt and agreement to the above terms and conditions. Any changes or modifications to this agreement must be in writing and signed by all parties. It is understood that violation of any terms of the agreement will result in the termination of approval to perform work for Mega Agent Rental Management Georgia LLC, its agents or employees.

Signature of Vendor

Printed Name / Title

Address

City/State/Zip

Date

RETURN COMPLETED AGREEMENT TO MEGA AGENT RENTAL MANAGEMENT VIA EMAIL
Drew@MegaAgentRentalsAtlanta.com or FAX (770) 565-6389.



ACH DIRECT DEPOSIT FOR VENDORS

Property Management Division, Mega Agent Rental Management Georgia, LLC

I, _____ give Mega Agent Rental Management Georgia, LLC permission to “direct deposit” the payment for my work into my checking account at:

_____ (Bank/Credit Union). My bank routing number is _____ and my checking account number is _____. I have included a voided check for the account listed above where I would like my funds to be deposited.

Vendor Name (Please print)

Vendor Signature

Date

Vendor Address

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> 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. <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 FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ►	Date ►
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General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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