



Attached is the application for the Easter Seals Serving DC|MD|VA Central Maryland Respite Care Program

Please read before completing application

The Central Maryland Respite Care Program (CMRP) was developed for temporary relief of unpaid caregivers caring for persons who have *functional disabilities*. A functional disability is defined as a severe, chronic disability that occurred *after the age of 18* which is attributable to a mental or physical impairment, or combination of these impairments, is likely to continue indefinitely, and results in substantial function limitations in three or more areas of major life activity (self-care, receptive and expressive language, learning, mobility, self-direction, capacity for independent living, or economic self-sufficiency). Upon acceptance into the program, the caregiver will be reimbursed on a monthly basis until maximum hours for the fiscal year has been reached. You will be required to submit a timesheet of the hours of respite used for each month.

The program provides caregivers financial reimbursement for the cost of respite services; money spent on in-home care, adult daycare, or a short stay in a licensed facility such as a group or nursing facility for residents of Baltimore City, Baltimore County, Anne Arundel County, Carroll County, Harford County, and Howard County.

Starting July 1st, we will be able to provide each eligible caregiver with up to 62.5 hours of reimbursement at \$8.00 an hour, totaling \$500.00, per fiscal year (July-June). If caring for multiple persons, please contact us for more information.

In order to be considered for admission to the Central Maryland Respite Care Program, you must return a completed **Program Application, Doctor's Statement, Authorization to Obtain Medical Information, Proof of Income, Agency Family Agreement, and W-9 Form** to:

Easter Seals Serving DC|MD|VA
Central Maryland Respite Care Program
Attn: Jessica Linnenkamp
1420 Spring Street
Silver Spring, MD 20910

Once your application has been received and processed, you will be notified of your eligibility status. **Enrollment is on a first come first served basis and/or until all funds are allocated.** If you have any further questions, please contact Jessica Linnenkamp at 301.920.9769 or by email at jlinnenkamp@eseal.org.

Paperwork Submission Check List

(Please Read)

In order to apply for the program, please **return the forms listed below along with this checklist** to the Easter Seals Serving DC|MD|VA Central Maryland Respite Care Program. **Incomplete paperwork may deem you ineligible to enroll in the program.** We recommend keeping a copy of the application for record purposes.

Definitions: *caregiver* is person caring for loved one (or informal caregiver), *client* is the individual with functional disability, and *respite care worker* is the person/services the caregiver hires.

Application – *Along with completion of this portion, you must provide a Respite Care Worker in order to be considered eligible for the grant.*

Agency Family Agreement

Proof of Income (ex: copy of— statement of Social Security benefits, retirement, pension, etc.) – *Please provide the client's income. Caregivers only need to provide if they are the client's spouse.*

Authorization to Obtain Medical Information – *The caregiver is required to complete the Authorization to Obtain Medical Information, and the physician is required to fill out the Doctor's Statement.*

Doctor's Statement – *Please make sure the Doctor's Note is legible and 100% completed by the doctor. Incomplete or unreadable Doctor Notes may delay your application processing, or even cause ineligibility.*

W-9 Form – *W-9 Forms are to be filled out by the person receiving money directly from Easter Seals, which is the caregiver.*

Please submit all completed paperwork to:

Easter Seals Serving DC|MD|VA
Central Maryland Respite Care Program
Attn: Jessica Linnenkamp
1420 Spring Street
Silver Spring, MD 20910

Or by email:
jlinnenkamp@eseal.org

Or by fax:
240-331-8788



Central Maryland Respite Care Program Application

Date of Application (mm/dd/yyyy): _____

I. Primary Caregiver's Information

Last Name: _____ First Name: _____

Gender: Male Female

Address: _____

City: _____ State: MD Zip Code: _____

County (Please circle which county the caregiver lives in):

Harford County	Baltimore City	Anne Arundel County	Other: _____
Baltimore County	Howard County	Carroll County	

Home Phone: _____ Cell Phone: _____

SSN (last 4 numbers): _____ Date of Birth (mm/dd/yyyy): _____

If you would like to receive the timesheets via email, please provide email address:

Relationship to Client: _____

Ethnicity (Please circle one):

African-American	White with Hispanic Origin	Asian	Native-American
Hispanic/Latino	Caucasian	Asian-American	Other

II. Client/Person with Functional Disabilities' Information (Please Print)

Last Name: _____ First Name: _____

Gender: Male Female

Address: _____

City: _____ State: MD Zip Code: _____

County (Please circle which county the client lives in):

Harford County Baltimore City Anne Arundel County

Baltimore County Howard County Carroll County

Home Phone: _____ SSN (last 4 numbers): _____

Cell Phone: _____ Date of Birth (mm/dd/yyyy): _____

Ethnicity (Please circle one):

African-American White with Hispanic Asian Native-American
Origin
Hispanic/Latino Caucasian Asian-American Other

Health Insurance (Please circle one):

Medicaid Medicaid/Medicare Other:
Medicare None _____

Client's Emergency Contact (Other than primary caregiver)

Last Name: _____ First Name: _____

Home Phone: _____ Cell Phone: _____

Relationship to Client: _____

Client's Household Size (Please list the names, ages, and gender of all members in the client's household):

Name (Last, First)	Age	Gender (M/F)	Relation

III. Current Respite Services Being Used (Please note, in order to be considered for eligibility, you must already be using respite services or have respite services ready to use):

Adult Day Program Nurse Other: _____
 Respite Care Worker Adult Foster Care None

Current Respite Care Worker and/or Provider information: (if using an organization, you may just list the name of organization along with phone number and contact person)

Name of Organization: _____

Last Name: _____ **First Name:** _____

Phone: _____ **Age (mm/dd/yyyy):** _____

Does the Respite Care Worker and/or Nurse live in the home with the client?

Yes No

If not currently using respite services, would you like assistance finding a program or Respite Care Worker? Yes No

How did you hear about our program?

IV. Income Information (Please Print)

Please complete the information below using the client’s **gross yearly income**. **Verification of income is required. You must submit a copy of a bank statement, W-2, or a statement from Social Security in order to verify income.** Income and other information in this application will be updated once a year. Please report any major changes in the client or caregiver’s income (either up or down) of more than \$50 per month to the DHR Project Manager.

	Client	Spouse
Social Security		
Retirement Pension		
Supp. Sec. Inc. – SSI		
Salary or Wages		
Public Assistance		
Unemployment Comp.		
Alimony		
Workman Compensation		
Other Income (List income from any other sources: interest, dividends, rentals, royalties, trusts, estates, ect.)		

Total Income: \$ _____/month x 12 = _____ Annual Income

MEDICAL EXPENSES: Please list all medical expenses related to the client and their functional disability that are not covered by any insurance or other coverage, and incurred within the **past year**. (Cost of in-home care and day care **cannot** be counted as an expense.) You may estimate if you don’t have the exact figure.

Deductibles and co-payments, to include hospital stays, doctor’s visits and insurance premiums:
\$ _____

Out of pocket cost for prescriptions, over the counter medications, and preparations related to disability: \$ _____

Out of pocket cost of medical equipment and supplies, to include incontinence supplies:
\$ _____

V. Functional Assessment (Please circle the best answer):

1. Does the client need help with light chores around the house? Yes No
2. Does the client need help with grocery shopping? Yes No
3. Does the client need help preparing a light meal (i.e. a sandwich)? Yes No
4. Does the client need help with transportation (i.e. public transportation, car)? Yes No
5. Does the client need help eating? Yes No
6. Does the client need help getting dressed or changing nightclothes? Yes No
7. Does the client need help bathing? Yes No
8. Does the client need help with combing their hair, shaving, brushing teeth, etc.? Yes No
9. Does the client need help getting to and from the toilet? Yes No
10. Does the client need help getting into or out of bed or a chair? Yes No
11. Does the client need help walking? Yes No
12. Does the client need help taking his/her own medication? Yes No
13. Does the client need help using the telephone? Yes No
14. Does the client need help with handling his/her own money? Yes No
15. Does the client need help with planning and decision making? Yes No

Caregiver must provide a copy of this Functional Assessment to the client's physician in order for the physician to accurately document the client's functional disability and level of care.



Jessica Linnenkamp | DHR Project Manager
1420 Spring Street, Silver Spring, MD 20910
Direct 301.920.9769 | Fax: 240-331-8788
www.e Seal.org | [@ESealsDCMDVA](https://twitter.com/ESealsDCMDVA) |



DOCTOR'S STATEMENT

DIRECTIONS FOR THE PHYSICIAN: An application has been made for respite care reimbursement for the individual named below. In order to provide respite services, information regarding the individual's functional disability and level of care is needed. Please pay special attention to accuracy in age of onset, primary functional disability, and degree of care. Incomplete statements may impeded application eligibility.

Please answer the following questions and return to: **Easter Seals Serving DC|MD|VA, Central Maryland Respite Care Program, Attn: Jessica Linnenkamp 1420 Spring Street Silver Spring, Maryland 20910; Phone: (301) 920-9769; Fax: (240)331-8788.** We have included a pre-addressed and stamped envelope for you (the physician) to return this statement directly to Easter Seals (you may also fax or email and scan this document).

Last Name: _____ First Name: _____

Date of Birth (mm/dd/yyyy): _____

Primary Functional Disability: _____ Age of Onset: _____

Secondary Functional Disability (if applicable): _____

Is the primary condition likely to continue indefinitely? Yes No

In attempting to assess the degree of care and attention needed, please indicate if the person requires:

1. Supervision of activities of daily living? Yes No
2. Personal Care? Yes No
3. Skilled Nursing Care? Yes No

Signature of Physician: _____ Date: _____

Name of Physician (please print): _____

Practice: _____

Address: _____

Phone: _____



Agency Family Agreement

The Easter Seals Serving DC|MD|VA, 1420 Spring Street Silver Spring, Maryland 20910 is the administrating agency for the Central Maryland Respite Care Program, which offers financial reimbursement for respite care services to an applicant, the applicant's family, or an appropriate representative. Your initials in the blanks in front of the numbers signify that you understand and agree with the content of each statement listed below. This agreement must be signed, dated, and each statement initialed in order to receive reimbursement for respite care services.

Please
Initial

→ _____ 1. As the acting representative for _____, I understand that I have the responsibility of recruiting my own Respite Care Worker (RCW). If I do not have my own RCW I may request information and a list of resources from the Central Maryland Respite Care Program in order to assist the caregiver in my recruitment process. This RCW is not an employee, agent, or representative of Easter Seals Serving DC|MD|VA, Central Maryland Respite Care Program and has not had a criminal background check. I agree that I will not hold Easter Seals Serving DC|MD|VA, Central Maryland Respite Care Program liable for anything, which affects the health, safety or welfare of the individual receiving services. I, as acting representative, take full responsibility for monitoring and supervising the RCW(s) I select.

Please
Initial

→ _____ 2. I understand that I must provide a copy of the Functional Disabilities Assessment to the client's physician, and that what I have indicated as the client's functional disability must be verified and documented by the physician.

Please
Initial

→ _____ 3. I understand that I will be reimbursed for these services and that I am responsible for paying the care worker. I further understand that the Central Maryland Respite Care Program will be responsible for payment only if the Respite Care Office has given prior approval. In order to receive approval for reimbursement I must submit my timesheet by the **2nd Friday of each month**. Approval of respite care services will be based on the amount of time allotted per individual and availability of funds. I understand that I have **90 days** from the date printed on the reimbursement check to cash the reimbursement check. Failure to do so will result in the loss of that month's reimbursement which cannot be recouped in the month's that follow.

Please
Initial

→ _____ 4. Easter Seals Serving DC|MD|VA staff has explained that I need to consult a tax advisor to receive advice concerning my tax responsibilities.

Please
Initial

→ _____ 5. I understand that if the client’s functional ability/disability changes, I must notify Easter Seals Serving DC|MD|VA in writing within **90 days** of the change in function. I also understand that if there is a change in the client’s monthly gross income I must notify Easter Seals Serving DC|MD|VA in writing within **90 days** of the change in income.

Please
Initial

→ _____ 6. I understand that I take full responsibility for monitoring, hiring, firing, training, and tax reporting of the care workers. I further understand that if there is an incident of alleged abuse or neglect I must report the incident to the Maryland State Department of Human Resources as soon as I am made aware, and I will promptly notify Easter Seals Serving DC|MD|VA in writing about the alleged abuse.

Please
Initial

→ _____ 7. The services requested will be specifically provided to _____. This agreement is valid for respite care services that occur within **one fiscal year**. I understand that at the end of each fiscal year I must go through an application renewal process in order to be considered to receive respite care services from the Central Maryland Respite Care Program for the following fiscal year.

(Client’s Printed Name)

(Client’s Signature)

(Date)

(Caregiver’s Printed Name)

(Caregiver’s Signature)

(Date)



Jessica Linnenkamp | DHR Project Manager

1420 Spring Street, Silver Spring, MD 20910

Direct 301.920.9769 | Fax: 240-331-8788

Email jlinnenkamp@eseal.org

www.eseal.org | [@ESealsDCMDVA](https://twitter.com/ESealsDCMDVA)

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number										

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

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 on page 3.

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. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships* on page 1.

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 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 possession of the United States, 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 possession of the United States
- 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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