



PENDLETON DEVELOPMENT COMMISSION
500 SW DORION AVENUE
PENDLETON, OREGON 97801
(541) 966-0233

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ATTENTION remodelers, painters, drywallers, window installers, electricians, plumbers, carpenters and anyone else who works or will hire a contractor to perform work on pre-1978 homes!!

Under new EPA rules contractors performing renovation, repair and painting projects that disturb paint on structures built prior to 1978 must be certified in lead safe work practices in order to minimize occupants' exposure to lead hazards.

Fines for non-compliance are \$5,000 per day per jobsite. For more information on this rule visit:

www.epa.gov/lead

Projects that require lead based paint removal techniques to protect the environment may be stopped until safety measures are put in place. This includes abuse of storm water drains, air pollution, and debris. Please utilize environmental safety measures when working with lead based paint.



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(541) 966-0233

Dear Building/Business Owner:

The Urban Renewal Agency appreciates your interest in the Façade Restoration Program. As requested, here is the information needed to apply for a Façade Restoration Grant:

1. Façade Restoration **Program Overview** sheet
2. Façade Restoration **Guidelines** sheet
3. **Applicant Checklist**
4. Façade Restoration **Grant Application**
5. IRS **W-9** Form

Completed applications are accepted at any time. Applications should be submitted/mailed to:

Façade Staff
Pendleton Development Commission
500 SW Dorion Ave
Pendleton, OR 97801-2035

Tel: 541 966-0204
Fax: 541 966-0251
E-mail: julie.chase@ci.pendleton.or.us

The Façade Restoration Committee (FC) will review complete grant applications in the order received. The Façade Restoration Grant cannot finance any design development plans and sketches submitted as part of the application and cost estimates. The maximum allowable portion of the overall grant award to be applied for architectural fees related to development of construction documents is 12%.

If you have any questions, contact façade staff at the address/phone above. On behalf of Urban Renewal, I look forward to working with you on developing your building and/or business in downtown Pendleton.

Regards,

Pendleton Development Commission

PENDLETON URBAN RENEWAL DISTRICT
Façade Restoration Grant Program

Program Overview

Overview:

The Pendleton Downtown and Riverfront Urban Renewal District implemented a façade restoration grant program which commenced in January 2006. The goal of the program is threefold:

1. Improve the facades of buildings within the Urban Renewal District (District).
2. If historical, restore the historic character of buildings within the District.
3. If contemporary, establish a complementary or compatible façade character to buildings within the District.
4. Make the district more attractive to tourists, local citizens, and businesses alike.

Façade Committee:

To facilitate projects done as part of the façade restoration program, the **Pendleton Development Commission (PDC)** shall appoint a **Façade Restoration Committee (FC)** consisting of at least 7 individuals. These individuals shall serve 3-year overlapping terms. They shall have the authority to approve or deny façade restoration plans submitted by building/business owners within the District, in accordance with the façade restoration guidelines and application procedure.

Decisions made by the FC may be appealed to the PDC. The decision of the PDC shall be final.

Application/Selection Process:

In order to qualify for a façade restoration grant, the building must be located within the targeted area as defined by the PDC, and shall execute the following:

1. Complete a Façade Restoration Grant Application form.
2. Review and adhere to the Façade Restoration Guidelines.
3. Submit a conceptual drawing/sketch of the proposed restoration/renovation.
4. Submit at least two independent cost estimates for the expected improvements.
5. Submit a completed IRS W-9 Form.

If the entire above are satisfied and the FC approves the application, the building, depending upon the age and location, shall be eligible for a grant maximum between 25-40% of the estimated cost of the improvements. A Scoring Guide included in your packet demonstrates how the FC will determine the amount of grant you will receive. The FC may only approve grant allocations up to an amount established by the PDC. For grants exceeding this amount, the application must also have approval from the PDC. No grant shall exceed 40% of the total project cost.

Projects will be reviewed in the order of submission to the District staff member. Funding will be limited to the budgeted amount for such projects each fiscal year. All application materials must be submitted to Staff two weeks prior to meetings in order for the application materials to be prepared for the scheduled meeting. FC Meetings are held on the Wednesday prior to the PDC Meeting. All applicants/designees are required to attend the meetings in which his/her application is being reviewed.

Bid Breakdown:

Applicants will need to submit a bid itemization per contractor (at least 2 minimum) to facilitate the FC's ability to approve the project cost. A template is included in the packet with the individualized

line items defined. Not all items will apply; however, those applicable to each individual grant must be completed with notes added as appropriate. Each applicant will be given an opportunity during the review to explain any inconsistencies or exceptions necessary to convey the project cost. The FC reserves the right to limit each line item cost based upon its importance to completion of the project. Any change in the bid costs per itemized line item requires notification to the Façade Staff. These changes will be evaluated by the FC and approved **prior** to qualification for reimbursement.

Payment/Grant Allocation:

A business/building owner with an approved project by the FC and/or PDC may begin construction efforts immediately. Payment of the grant will be given in three equal installments. Payment shall only be given as a reimbursement, i.e. 1/3 of the payment, once the building/business owner produces 1/3 of the documentation for the improvements and an inspection of the progression has been approved. Reimbursement payment must follow City financial procedures, which may delay payment for two or more weeks. Payment will not be made until inspection of the project and receipts meets approval of applicable reviewer.

PROCEDURE: the grant coordinator receives receipts/documentation. These receipts are reviewed for acceptability regarding scope of project, verification of true copy, and qualification of 1/3 expense. The coordinator updates grant information and sends request onto Finance Department. Finance verifies funds, signatures, and request packet. Errors or omissions are returned to the coordinator, who contacts the recipient for correction. Required signatures from authorized City agents are obtained. Packet is deemed complete and payment is issued to coordinator for dispersal.

Change Orders:

Once an application has been received and approved by the FC, the design or plan cannot be changed until a written statement, bid or cost adjustment, and design sketch are submitted to the FC. The FC will then review the request for approval. Payments will be adjusted to meet approved change orders. Changes made outside this procedure will not be reimbursed and will affect receipt of final payment.

Expiration Policy:

The applicant states the expected date of completion on the application. Expirations occur on the last day of the month. If the time period of this expected date nears expiration prior to completion of the project, the applicant has the option of requesting an extension to the FC. However, no project will be extended beyond a single extension request up to a second 18-month time limitation as set by PDC policy. This deadline begins on the date the application is approved. Applicants forfeit the final remaining checks if the project is not completed by the 18-month deadline, or if an applicant fails to request an extension prior to stated date of completion, or applicant fails to submit invoices prior to either of the above expiration dates. **The FC cannot issue payment for any work completed prior to grant approval.** Filing for a new façade grant does not enable the FC to allow payment for late invoices.

Work Prior to Approval:

The FC is strictly forbidden to allocate reimbursement for any work prior to FC and/or PDC approval. Applicants must wait until full approval has been granted prior to demolition, repair, renovation, utility work, or any work that is requested for reimbursement. Invoices dated prior to approval will not be considered for reimbursement. Architectural or design reimbursement applies to a more formal design of a project based off the communication and approval of the FC and PDC approval. It does not apply to design work prior to gaining Façade approval.

PENDLETON URBAN RENEWAL DISTRICT
Façade Restoration Grant Program

Guidelines

Purpose:

Design guidelines are meant to encourage owners of properties within Pendleton's Historic District and City residents to appreciate and preserve the local architecture and history that helps define the unique character of our community.

Awnings:

Awnings provide protection from the elements and create a sense of enclosure to the street. The historic pictures of Pendleton show that awnings were plain in design, generally fit within the window opening, were retractable, and usually striped or solid with scalloped or straight edges.

Awning Guidelines:

1. The use of historic photographs is recommended for reference in replacing or adding new awnings.
2. Awnings should fit within window bays and not overlap multiple window openings.
3. Awnings should not detract from or conceal the building's architectural details or features.
4. Retractable canvas awnings were used historically and are recommended as they can be adjusted for varying light and weather conditions.
5. A slope of no more than 45° is required.
6. Awning colors that are compatible with the color of the building are recommended; avoid brightly colored or 'busy' patterns. Use a color palette from the appropriate era.
7. The use of back-lit, plastic or vinyl, barrel-shaped awnings is not recommended as they detract from the architectural features of the building and are more 'modern' in appearance.
8. Lettering on awnings should be located only on the vertical edge and not on sloped or curved sections of the awning; graphics or logos (without text) may be applied to the sloped or curved sections of the awnings.

Signage:

Signage has always played an important role in the appearance of commercial buildings. Signs typically located on commercial buildings are any of the following:

- Flush mounted signs (signboards or individual letters placed on the front of a building)
- Hanging/Blade signs (signs hung from sidewalk coverings or mounted perpendicular to the sidewalk)
- Window signs (signs generally at eye level and displayed in the storefront windows)
- Icon or graphic signs (signs illustrating the type of business they are advertising)
- 'Billboard' style signs (signs with large advertisements painted on the sides of taller buildings, visible from the alley or side street)
- Historic lighted signs (neon signs and internally lit signs)

For signage guidelines, the relation of sign placement and size to other building elements is important.

Signage Guidelines:

1. Elements such as windows, cornices, or decorative details should not be obscured by signage.
2. The sign material, style, and color should complement the building façade.
3. Individual shop signs in a single storefront should relate to each other in design, size, color, placement on the building, and lettering style.
4. Lighting of signage needs to be subtle and keep with the architectural style.
5. The use of gold leaf window signs at an appropriate scale is recommended.
6. The use of historic photographs for reference is recommended.
7. The use of plastic faced or electric signs is not recommended.
8. Murals are not recommended on unpainted masonry (brick) buildings. The scale of the mural should not dominate the wall. Murals should depict the historic character of Pendleton's history. Applied panels with painted murals are also acceptable.
9. Franchises and chain stores should adapt their signs to meet local guidelines and ordinances.
10. Neon lights on the interior of storefront windows are considered compatible signage. Historic neon lights are becoming rare and their preservation should be encouraged.
11. The use of signs as identification, not as advertising, is encouraged. Simple and few is desired.
12. Retaining historic signs whenever possible is suggested. Refreshing large, painted signs on the building walls is acceptable, even though the product or business may no longer exist.

Colors:

Painting a storefront can be one of the most dramatic improvements to a building. Some of the commercial buildings in the Urban Renewal District are plain in design, making them suitable for subtle color choices and a simple color scheme. Use a color palette from the appropriate era.

Color Guidelines:

1. Avoid using intensive hues and a number of vivid colors on the building.
2. Harmonize and relate colors to the building material such as brick or wood.
3. Attempt to blend the color choice with buildings on the same block.
4. Avoid colors that highly contrast or overly accent decorative detail.
5. Leave unpainted brick unpainted.
6. Choose a color that is similar to the original brick color on previously painted brick.
7. Select colors to highlight any building façade; do not over-decorate.
8. Tie together the upper and lower floors on multi-level buildings through the use of a major trim color.

Unless historical evidence indicates otherwise;

9. Use the following scheme to select colors: choose the darkest color for the window sash; choose a medium color for the body of the building; choose the lightest color for the trim.
10. Conduct a paint analysis to uncover the original paint colors for guiding a new paint scheme on a historic building.

Rear Entrances:

Rear entrances should not be overlooked when planning downtown improvements. Development of rear entrances (double fronting) improves customer access from parking areas and can substantially improve pedestrian circulation throughout the downtown area.

Rear Entrance Guidelines:

1. Rehabilitate rear façades by repairing windows, doors, and down spouts.
2. Minimize the clutter caused by utility services by using storage bins and screening walls.
3. Use materials and colors similar to the street façade for customer recognition and to create a cohesive design.
4. Seek signage and lighting that is a smaller version of the street façade elements.
5. Consider using murals, historic maps/graphics on walls to give interest.

Façade Restoration:

Façade restoration should be based on traditional storefront designs. The following procedures are not recommended in restoration projects:

- Introducing non-historic elements.
- Changing the location of the original storefront doors.
- Removing the character defining features, craftsmanship, and/or materials.

General Façade Guidelines:

1. Respect the evolution of the building within the period of significance; some alterations gain significance in their own right.
2. Repair, rather than replace, significant storefronts (original or historic alteration), including windows, sashes, doors, transoms, signs, and decorative features. If repair is not feasible, the element should be accurately reproduced based on historic research or physical evidence.
3. Avoid creating an appearance that is not based on historical fact. Create an appearance that reflects the era of the building and is complementary to the neighboring historical character.
4. Base historical restoration on solid historical documentation such as physical evidence, photographs, or original drawing.

Specific Façade Guidelines:

1. Large storefront windows should be incorporated into the new design; these window types are prominent features on the first floor of a traditional storefront.
2. Display windows should be clear glass.
3. Transom windows should be clear glass, opaque glass, or diffused glass.
4. Storefront frames should be made of wood or colored metal (non-aluminum finish).
5. Entrance doors should be recessed and have a large glass panel surrounded by a wood or colored metal frame (non-aluminum finish).
6. The restored storefront should fit into the original opening.
7. Bulkheads should be made of wood panel, brick, stone, tiles (less than 4"), or concrete.

***CAUTION* Items to Avoid**

1. **Mansard roofs with wooden shingles covering the storefront.**
2. **Wood or metal siding or awnings and fake brick or stone veneers.**
3. **Inappropriate historical themes such as small windowpanes and shutters. These represent building types and styles not found in Pendleton.**
4. **Newer metal doors with more contemporary designs.**
5. **Vinyl windows (unless trimmed out with wood).**

Acceptable Design Standards:

Sketches must include a current picture of the facade to be restored marked to show specifically all changes and updates to be completed as part of this grant.

If historic photos are available please provide a copy for comparison.

Included in this packet are examples of acceptable design submissions. More elaborate designs are also acceptable. These examples are just a minimum of what the Façade Committee would like to review. One example shows pictures of the actual building with highlights of the changes. The other example is a basic design with described renovations.

Characteristics of Pendleton's Historically Significant Buildings:

Typical Building Scale – Width is 25ft, 50ft, or 100ft. Height generally is one to two stories, but some of Pendleton's downtown structures extend to three or four story with one six-story building. The Committee is not expecting or requesting an increase of an existing structure's building scale.

Building Materials – principally the buildings in the downtown areas are brick (red, buff) but an occasional building was originally constructed with a stucco finish. Some of the restored buildings began as a brick structure but were covered with stucco during a period change. This alteration has caused a few of the restored buildings to remain with a stucco finish because the brick would not tolerate the removal of stucco without crumbling. The Committee strongly encourages the restoration of brick if the original design was brick; however, if the brick is too soft to allow removal, the Committee accepts this condition. Proof of such weakness will be required by an inspection of the Committee.

Building Styles – predominately Italianate and Georgian facades; however, Pendleton sports some examples of Mediterranean Revival, Classical, Art Deco, Romanesque, Gothic, and Modern. Various degrees of style may be present in details, fenestration, use of pilasters, paint schemes, etc.

Historical Element – This definition refers to the buildings architectural design and/or ownership's significance to Pendleton.

The Committee requires that the restoration of any building funded by the Façade Grant Program produce a compatible and complementary structure to Pendleton. Even if the structure is within the Historically Significant Area but is not a historical structure, these buildings would need to display a design that brings the structure to a compatible and complementary standing.

Non-Contributing: no or few elements of above characteristics are exhibited.

Contributing: several characteristics are present such as scale w/ materials or scale w/ elements. (i.e. 301 S Main St, scale and brick color compatible).

Compatible & Complementary: those buildings, which after remodeled would meet the *contributing* definition.

Cost Estimate Standards:

Grant Bid Policy: When individuals request an Urban Renewal Grant for improvements on their property, the estimate for the work to be paid with Urban Renewal Funds must be prepared or approved by at least two independent licensed contractors. No building and/or business owner acting as own contractor, receiving grant dollars, will be allowed to add overhead and/or profit to the payment request. **No reimbursement will be provided for any interior work even if it is to accommodate façade work. Interior work can be funded through a loan with the Jump Start Committee.**

Repair
Painted
weather
brick

Repair and
replace detail work
(removed when stuccoed)

Install
brick
bird(sap) so doors & windows
look fitted to wall

Store logs
painted
on
wall



Dendleton
Quiltworks

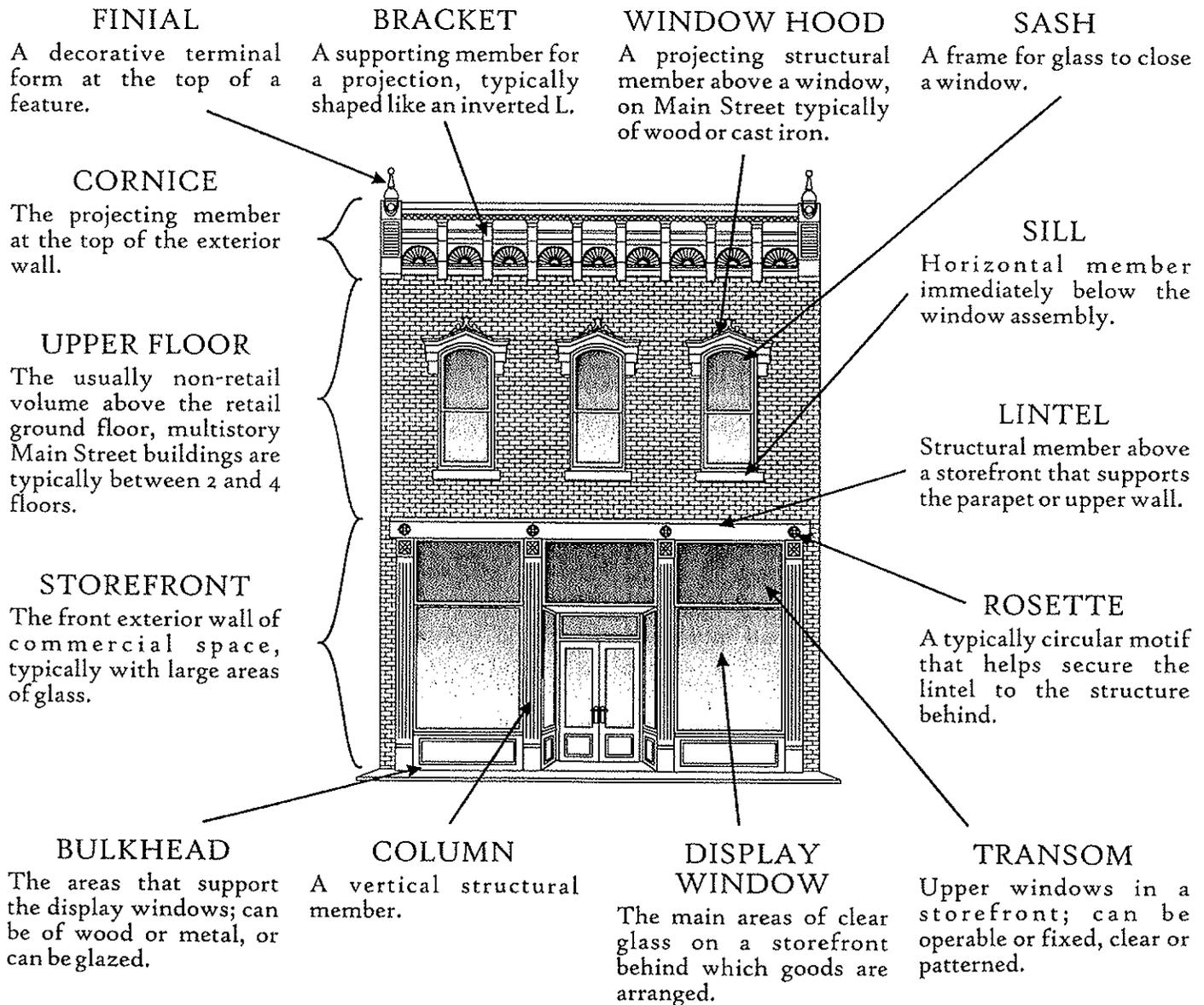
138 SF Level IN





ILLINOIS MAIN STREET

ANATOMY OF A MAIN STREET BUILDING



Office of Lt. Governor
414 Stratton Bldg.
Springfield, IL 62706
217.782.3734
www.state.il.us/lgov

Anna Margaret Borntrager
Darius Bryjka
Anthony Rubano

IHPA
1 Old State Capitol Plaza
Springfield, IL 62701
Fax: 217.524.7525
www.illinois-history.gov

217.782.7534 annamargaret_borntrager@ihpa.state.il.us
217.782.8221 darius_bryjka@ihpa.state.il.us
217.782.7459 anthony_rubano@ihpa.state.il.us

Office of Lt. Governor
100 W. Randolph
JRTC, Suite 15-200
Chicago, IL 60601
312.814.5220

TYPICAL EXAMPLES

Figure 1 shows a typical group of building facades as they appeared when originally constructed. Notice the wealth of detail in the facades. The proportioning of windows, doors pilasters, etc. was carefully considered and signs were incorporated into the windows, transoms, or sign band area just below the *Storefront Cornice*.

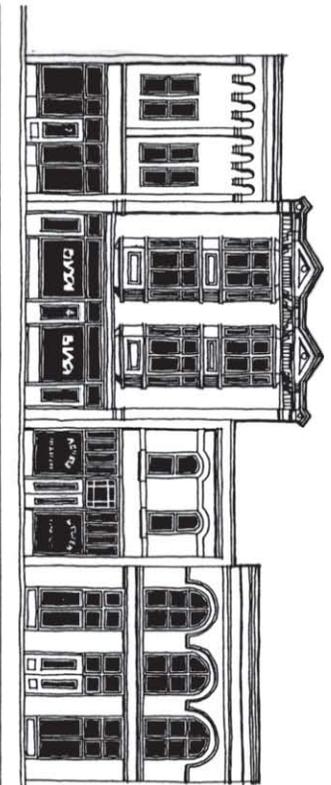


Figure 1: Original Building Facade

Figure 2 shows the typical types of renovations, which the buildings have undergone since their construction. Often, as a means of “modernizing” the appearance of the building or covering up areas that required maintenance, building owners used “modern” materials popular at the time. These quick fixes often destroyed the original character of the building. The installation of business signs was often left to the caprices of the tenants who had no long-term financial interest in the building. This led to a confusion of signs competing for attention through size, colour and number resulting in garish and ineffective advertising.

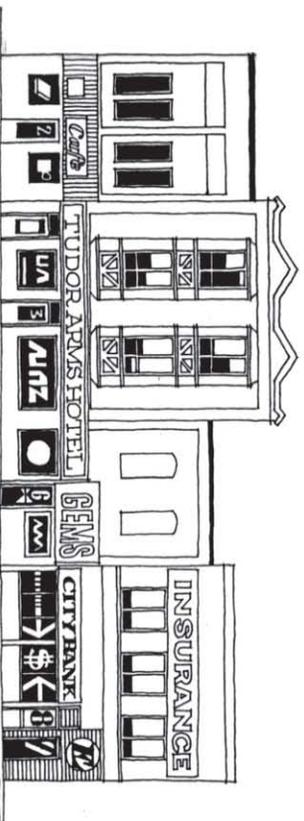


Figure 2: Typical Facade Renovations

Figure 3 shows the same buildings. While the renovations are not historically accurate, they are sympathetic to the original architectural character of the building and its historic context. Notice the partial restoration of windows, doors and transom windows. The signs have been incorporated into the architectural features of the buildings. It should be noted that simple maintenance, repairs, or replacement of damaged items is often a more cost-effective means of building renovation than a cover-up with contemporary materials. While the use of back lighted signs is a standard solution to signage, it is often less expensive to develop original ideas and use simple materials like wood, paint and surface lighting. Well-designed signs can help establish a positive identity for a tenant and add to the character of the building.

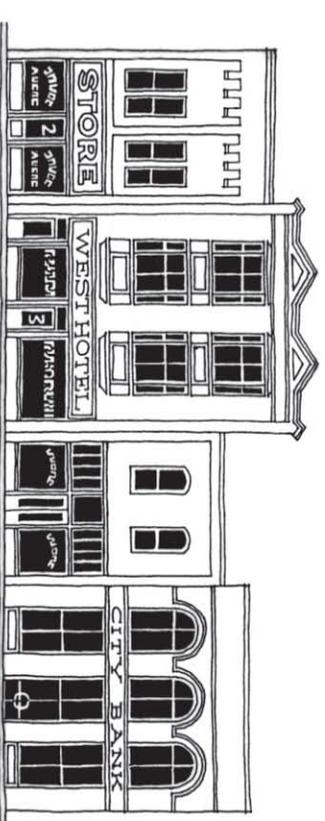


Figure 3: Sympathetic Facade Renovations

Source: Heritage Façade Program, Saskatoon, SK, Canada

**PENDLETON URBAN RENEWAL DISTRICT
Façade Restoration Grant Application**

Applicant Checklist

Before Submitting the Application:

- Review Façade Restoration Guidelines
- Complete Application Page
- Complete IRS W-9 Form
- Two Complete Bid Breakdowns
- Acquire drawing or sketch of the proposed improvements
- Acquire cost estimates for the proposed improvements

Submitting the Application:

- Review the proposed improvements with the Agency's Project Coordinator
- Find out review date for the proposal in front of Façade Restoration Committee and attend meeting.

After Approval:

- Acquire reimbursement schedule and procedure from Project Coordinator
- Retain all dated receipts and invoices for further design, construction, permits, etc.
- Contact Project Coordinator to obtain the three 1/3 reimbursements

PENDLETON DEVELOPMENT COMMISSION
Façade Restoration Grant Program

Submit Applications to: Julie Chase 541.966.0239 500 SW Dorion Ave
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Grant Application

Instructions:

Please fill out the following information for possible selection in the façade restoration program.

Along with this form, please attach:

1. Conceptual drawings/sketches – These need not be done by a certified architect or engineer. If the drawings contain a structural component, the Oregon Board of Architects and Engineers requires they be done by a certified professional.
2. Cost estimates from two competitive contractors, architects, and/or engineers for the project.
3. Completed IRS W-9 Form.
4. Supporting documentation that may assist the Façade Restoration Committee in their selection e.g. historical photos, similar project photos, landlord approval (if applicable).

Applicant: _____

Organization: _____

Property Address: _____

Mailing Address: _____

City: _____ **State:** _____ **Zip:** _____

Phone: _____ **Fax:** _____

E-mail: _____

Property Owner (if different from applicant):

Address: _____

City: _____ **State:** _____ **Zip:** _____

Phone: _____

Project Summary: _____

Proposed Improvements (check all that apply):

- | | | | |
|---|--|---------------------------------|--|
| <input type="checkbox"/> Awnings | <input type="checkbox"/> Signage | <input type="checkbox"/> Colors | <input type="checkbox"/> Urban Renewal Project |
| <input type="checkbox"/> Rear Entrances | <input type="checkbox"/> Building Façade | <input type="checkbox"/> Other | |

Estimated Project Cost (from attached budget): _____

(You must attach an itemized statement of the cost of your project with at least two competitive/independent bids/estimates. We encourage the use of Pendleton merchants/contractors if possible.)

Estimated Project Duration (weeks, months): _____

What is the history on this building? _____

Have you contacted the State Historic Preservation Office regarding this project? _____

By signing below, I acknowledge I have read and understood all information supplied with the grant application package, I will comply with all requirements of the Façade Grant Program, and I submit my application for Façade grant approval.

Signature of Applicant: _____ **Date:** _____

PROJECT:
BID DATE:

Bidder to provide services as per the following prices according to the bid documents submitted with the façade grant application. Bid documents submitted should only include prices as applicable to façade work.

<i>Division</i>	<i>Description</i>	<i>Base Bid</i>	<i>Notes</i>	<i>Subcontractor Info</i>	<i>% Complete</i>
1	General Conditions	\$			
2	Sitework	\$			
3	Concrete	\$			
4	Masonry	\$			
5	Metals	\$			
6	Wood & Plastic	\$			
7	Thermal & Moisture	\$			
8	Doors & Windows	\$			
9	Finishes	\$			
10	Specialties	\$			
11	Equipment	\$			
12	Furnishings	\$			
13	Special Construction	\$			
14	Conveying Systems	\$			
15	Mechanical	\$			
16	Electrical	\$			
	Total Bid	\$			

Respectfully Submitted:

 Applicant Signature

 Contractor Signature

Façade Committee Grant Application Scoring Guide

(form to be completed by Façade Committee at the time of application meeting)

Project/Grant Applicant: _____

Notes:

>Historic buildings qualify for up to a maximum of 40% grant. All others qualify for up to a maximum of 25% grant. Buildings in the Corridor Area have a maximum of a 25% grant.
 >Points are weighted in favor of projects that reflect the goals of Façade Program, decrease vacancies in the District, and increase property values.

1. Project is on targeted building list	5 pts	_____
2. Project is on an historical building	4 pts	_____
3. Project will be completed in 1 year or less	2 pts	_____
4. Façade project will remove “non-contributing” additions	2 pt	_____
5. Project includes:		
Replacement/restoration of windows	2 pts	_____
Awnings	1 pt	_____
Re-paint	1 pt	_____
Restoration/re-point of brick	3 pts	_____
New Signage from design model	2 pt	_____
Restoration/replication neon sign	2 pts	_____
Restoration to original/like façade	3 pts	_____
6. Building currently has tenants	1 pt	_____
7. Building has vacancies – but has guarantee of new tenants after project is completed	3 pts	_____
8. More than 60% of Building has been vacant for more than one year – and Project will bring in new tenant/occupant (documentation to include letter of intent or signed lease by new tenant(s))	4 pts	_____
	Sub-total	_____/30
9. <u>BONUS POINTS</u> Though not part of Façade grant – projects that also includes interior improvements/upgrades to attract tenant		
points =	2 pts for new HVAC	
	1 pt for re-paint or other interior	
	1 pt for plumbing upgrade	
	1 pt for electrical upgrades	
	1 pt for “green” project	
Other _____	bonus pts	_____

Total Score

SUGGESTED ALLOCATION OF GRANT MONIES:

15 points total or less = grants up to 10% 16-25 points total = grants up to 25% 26 to 30+ points = grants up to 40%
 (draft #4 7/2015)

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.	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; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member 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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	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 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																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25px; height: 20px;"></td> </tr> </table>					-	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25px; height: 20px;"></td> <td style="width: 25px; height: 20px;"></td> </tr> </table>			-	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25px; height: 20px;"></td> </tr> </table>										
or																				
Employer identification number																				
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Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions 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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 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 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.

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 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* above.

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

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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. 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 this page), 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 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. 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 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), 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 Regulations 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 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* on page 2.

*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, 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 (TIGTA) 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.