



## **Market Research**

### **Request for Proposal**

#### **Introduction**

Massachusetts College of Liberal Arts (MCLA) seeks to engage a highly qualified firm to assist with a market research project throughout the 2025-26 academic year.

#### **Institutional Overview**

Massachusetts College of Liberal Arts (MCLA), founded in 1894 and located in North Adams, Massachusetts, is a public liberal arts institution dedicated to academic excellence, innovation, and accessible education. Initially established as the Normal School in North Adams, the college transitioned to North Adams State College in 1960, expanding its offerings to include professional degrees. Adopting its current identity in 1997, MCLA emphasizes small class sizes to ensure personalized attention and mentorship, with an average of just 12 students per class. It is the only dedicated public liberal arts college in the state.

The college's diverse academic offerings include undergraduate degrees with comprehensive concentrations and accelerated pathways. With a significant focus on social mobility, equity, and inclusion, MCLA proudly supports a diverse student body, many of whom are first-generation college students. MCLA continues its legacy of adapting to

contemporary educational needs while preparing students for meaningful professional and civic lives through its mission of fostering innovative scholarship, public service, applied learning, and active citizenship.

## **Instructions to Proposers**

### **Notice of Intent to Respond (NOI)**

If your organization intends to submit a proposal in response to this Request for Proposals (RFP), you are encouraged to submit a Notice of Intent to Respond by emailing William Norcross at [William.Norcross@mcla.edu](mailto:William.Norcross@mcla.edu). Please use the subject line: “NOI-RFP 2025 MARKRES”.

Your email should include the following information:

- Full Name
- Title
- Company Name
- Telephone Number
- Email Address
- Fax Number (if applicable)

While submitting a Notice of Intent is not mandatory, it is strongly encouraged. Doing so ensures your organization receives all relevant updates, addenda, and clarifications related to this RFP.

Please note: Oral communications will be considered unofficial and non-binding. Written responses to inquires will be shared with all parties who submit a Notice of Intent.

**Bids will be accepted until 2:00 PM EST on Monday, June 30, 2025. Proposals must include two separate submissions clearly marked as follows:**

1. One (1) sealed 'Technical (Non-Price) Proposal,' detailing how the proposer will meet the project objectives and evaluation criteria without indicating cost.
2. One (1) sealed 'Price Proposal,' detailing all proposed pricing.

Any clarifying questions to help bidders prepare their work **must be submitted to William.Norcross@mcla.edu no later than 2:00 PM EST June 20, 2025**. Please use the subject line “QUESTIONS-RFP 2025 MARKRES”. Only questions submitted to this email address will be reviewed and responded to.

All bid responses will be received online prior to the project's specified date and time. All required documents must be submitted properly, and all listed items must have a response for the bid to be complete. Unnecessarily elaborate responses beyond what is sufficient to present a complete and effective response are not desired. Unless specifically requested in the RFP, elaborate artwork, corporate brochures, lengthy narratives, expensive paper, specialized binding, and other extraneous presentation materials are neither necessary nor desired. Submissions will become part of the official records for this RFP and cannot be returned. MCLA is not responsible for any expenses that any bidder may incur to prepare, submit, or present proposals.

The deadline for submitting questions is indicated in this document. All questions must be submitted by the outlined question deadline to the appropriate email address indicated.

MCLA reserves the right to reject any or all bids received in whole or in part if it is deemed such action is in the best interest of the college and the Commonwealth of Massachusetts.

### **Proposer Representations**

Each proposer, by making its proposal, represents that:

- a. The proposer has read and understood the proposal document and requirements.
- b. The proposal is based upon the items described in the Request for Proposal documents and requirements without exceptions.
- c. The proposal has been arrived at independently and is submitted without collusion.
- d. The contents of the proposal have not been disclosed by the proposer nor to the best of its knowledge and belief, by any of its employees or agents, to any person not an employee or agent of the proposer, or its surety on any bond furnished herewith, and will not be disclosed to any such person prior to the opening of proposals.
- e. No attempt has been made or will be made to induce any other person or firm not to submit a proposal.

### **Project Information**

Measure current perceptions of MCLA with key audiences and understand our unique strengths, key differentiators, and vulnerabilities in the regional higher education marketplace.

The college wishes to use the data in the following ways:

1. To ascertain shifts in perception of the college since the previous market study conducted in 2019.
2. To better understand our current position in the marketplace.
3. To identify ways to adapt the education model to current day consumer expectations.

- This should include data and recommendations on how to modernize our offerings through partnerships and programs with the Berkshire Innovation Center (BIC).
- 4. To identify new enrollment opportunities for MCLA to pursue based on shifts in the markets
- 5. To identify opportunities to strengthen the MCLA brand, value proposition and messaging.
- 6. To learn how free community college programs have shifted the transfer population and identify potential growth areas with the transfer population.
- 8. To align market perception and branding to the enrollment goals set forth in the strategic plan.

**Services:**

The vendor will be expected to provide a range of professional services under the broad umbrella of market research and analysis. These will include, at minimum:

- Professional counsel and advice at all stages of the project.
- Methodologically sound data collection using the technique best suited for the task, up to and including surveys, focus groups, one-on-one interviews, case studies, and “secret shopping” of competitors.
- Comprehensive data analysis.
- Statistical comparison, to the extent possible, with 2019 findings.
- Overall interpretation of findings and recommended actions including tangible best practice recommendations and examples.

**Deliverables:**

- Perceptions reports for each of the following audiences:
  - In-state prospective undergraduate students
  - Out-of-state prospective undergraduate students

- Prospective graduate students
  - Alumni
  - Parents of prospective students
  - Transfer students
  - High school guidance counselors & Community Based Organizations
  - Community college counselors
  - Currently enrolled students (including subsets student from CBO organizations and student athletes)
  - Massachusetts employers
- A competitive audit of 5-8 peer/competitor institutions and 3 aspirant institutions, that MCLA identifies.
  - A report comparing present results with the 2019 market research, tracking progression or regression across key metrics
  - The creation of a set of data-backed personas in order to aid messaging and journey building among members of the undergraduate prospect pool
  - Brand health audit of MCLA and recommendations for future brand building.
    - Do our target audiences know who we are, what we offer, and why we are different?
    - Do our target audiences see MCLA as improving, standing still, or declining in reputation?
    - Is the message system clear, understandable, and compelling? Does it resonate and meet the audience's needs?
    - Is it being effectively deployed?
    - Are we creating confusion or failing to be clear in our communications?
    - Is our brand breaking through the clutter in the higher education space?

- Are our athletics and institutional marks and branding complementing or competing with one another?
- What are the two or three best things we can do to further build our institutional image?

**Other questions we wish to answer through research:**

- What messages (e.g. institutional financial stability) resonate with students today that differ from five or ten years ago?
- Do prospective students have a sense of what separates one state college from another?
- Do families believe that MCLA presents good value for the money?
- What is the preferred mix of digital/print/other media for today's prospective students?
- What specific platforms do students wish to communicate with us on?
- Where and how should we focus out-of-state marketing for new students?
- In what ways are perceptions of the city of North Adams and northern Berkshire County influencing prospective students about the college?
- Is it better to message proactively about campus life or to wait until students bring it up?

**Preliminary Timeline:**

Data collection phase, September 1- November 1

Data analysis phase, December 1- February 15

Presentation of results and recommendations, March 15.

**Monitoring:**

The college will monitor this scope of work through a process of regular check-ins and meetings, accounting for progress against the timeline, unexpected events, problems, and general information exchange. Concerns about any aspect of quality or suspected breach

of agreement will be immediately raised to the relevant personnel on the project teams or, if necessary, at the upper levels of vendor or college leadership.

### **Experience and Expertise of Respondents**

The college desires to partner with an established market research firm that can demonstrate expertise in methodology, analysis, and competitive benchmarking. We seek a company that has significant experience in the higher education space, including higher education branding.

Candidate firms must demonstrate that they have been in continuous operation for a period of at least three years and should provide references from no fewer than three past clients whose research requirements were similar to those outlined within this scope of work. A portfolio of relevant work, demonstrating the firm's approach and quality of workmanship is encouraged as part of the bid packet.

Candidate firms should further identify and provide a brief summary of qualifications and expertise of each team member expected to work on the MCLA research project. The principal point of contact for the college should be identified.

### **Required Submittals**

- Your proposal for how your firm would approach and implement the project we have outlined above.
- Itemized pricing, showing the cost to produce each deliverable within the overall plan.
  - If a volume discount is possible on a whole project basis, vendors should include this as well.
- A description of the experience and expertise of your staff to be involved in this project.
- Descriptions of previous work similar to the above reference sample project.

- References, three minimum.

### **Bid Schedule**

- RFP Issued June 9, 2025
- Bidders Questions Due June 20, 2025 by 2:00 PM EST
- Responses to Bidders June 25, 2025 by 5:00 PM EST  
Questions
- Bids Due June 30, 2025 by 2:00 PM EST

### **Questions/Contact Person**

All questions from prospective bidders regarding this RFP **must be submitted to [William.Norcross@mcla.edu](mailto:William.Norcross@mcla.edu) no later than 2:00 PM EST June 20, 2025.** Please use “QUESTIONS-RFP 2025 MARKRES” as the subject line of your email.

Inquiries received after the specified date and time will not be accepted. MCLA will answer questions by 5 PM EST on **June 25, 2025**. MCLA will extend the due date by written addendum if such information significantly amends this or makes compliance with the original proposed due date impractical.

### **Bid Opening**

Please provide a concise proposal, no later **than 2:00 PM EST on Monday, June 30, 2025** to [William.Norcross@mcla.edu](mailto:William.Norcross@mcla.edu). Please include “Market Research Proposal - RFP 2025-MARKRES” in the subject line of your email.

Bids will only be accepted until **2:00 PM EST on Monday, June 30, 2025**.

**Bids will be opened on or shortly after 2:00 PM EST on Wednesday, July 2, 2025.**

## **Evaluation Criteria**

- Cost, while not the sole determinant factor, will be considered.
- Quality of the proposal: evidence of understanding the work to be done, a clear, responsive plan for carrying it out.
- Experience of staff, scope of previous projects of the staff and the firm will be considered.
  - The vendor must have a minimum of five years of experience providing the listed service.
  - The vendor must have completed at least three services contracts at schools of similar size (between 1,000 and 2,000 students).
- The schedule and time frame proposed.
- References
- The college reserves the right to invite selective companies for presentations prior to the award.

## **Quality of Proposal (clarity, understanding of project) evaluation rating scale will follow:**

- *Highly Advantageous*: Clear, comprehensive proposal demonstrating exceptional understanding.
- *Advantageous*: Good proposal with a clear understanding of project requirements.
- *Not Advantageous*: Basic proposal lacking full clarity or missing minor details.
- *Unacceptable*: Proposal is unclear or significantly lacking details.

## **Experience of Staff and Firm**

- *Highly Advantageous*: Extensive relevant experience (more than 5 similar projects).
- *Advantageous*: Adequate relevant experience (3–5 similar projects).
- *Not Advantageous*: Limited experience (fewer than 3 similar projects).
- *Unacceptable*: No demonstrable relevant experience.

### **Selection and Notice**

Awards shall be to the most advantageous proposal bidder who the college, in its opinion, deems responsive and responsible taking into consideration the reliability of the bidder, the qualities of service and products to be supplied, and their conformity with the requirements and the purposes of which required. While considered, pricing will not be the main factor in selection.

Specifically, the following evaluation criteria will be used:

- Ability to meet the schedule.
- Ability to Provide Requested Services
- Company Background and Experience
- Past Performances and Industry Experience

MCLA reserves the right to reject any and all proposals, to omit an item or items, or to accept any proposal deemed to be in the best interest of the college.

MCLA may cancel this proposal at any time under any condition.

MCLA will notify the selected vendor of its decision and will be prepared to enter into a standard Contract for Services and/or issue a Purchase Order immediately upon selection and notification that the offer to engage is accepted by the vendor. MCLA may request clarification of any proposal by phone, e-mail, in writing, or during an in-person presentation.

### **Award**

The college reserves the right to award the bid in whole to one firm or in part to multiple firms. MCLA will determine the most advantageous proposal from a responsible and

responsive proposer, taking into consideration price and all evaluation criteria set forth in the RFP:

**Responsible:** A vendor who has the capability to fully perform the contract requirements.

**Responsive:** A vendor who has submitted a proposal that conforms in all respects to the RFP

### **Contract for Services**

The selected firm will be expected to enter into a standard College Contract for Services (see Attachment E: Contract for Services). Any exceptions to this document should be noted in the proposal. Such an exception may be grounds for rejection of the proposal, at the option of the College.

### **Renewal Option**

If the College opts for renewal, the contract will be renewed for a one-year period up to four additional years under the same terms and conditions.

### **Entire Agreement**

Any terms on a vendor's invoice are not a part of and are not merged into the agreement, unless mutually agreed upon by MCLA and the vendor in writing

### **Transfers and Subcontracting**

The Vendor may not subcontract, in whole or in part, any portion of this contract without the written consent of the College.

### **Payment Terms**

All services should be billed in arrears. The College Payment Terms shall be Net 45 from the date MCLA receives the invoice, with late penalty interest assessable at rates established by the Commonwealth after 45 days, in accordance with Mass. Gen. Laws ch.29, § 29C

and with Commonwealth Regulation 815 C.M.R. 4.00. Please state your billing schedule tied to deliverables.

### **Amendments**

The Administration and Finance Department reserves the right to amend, alter, or cancel the bid at any time prior to the deadline for submissions of bids. If such action is necessary, all potential bidders who have received or requested a copy of the bid will be notified of the changes to be made in writing and whether the bid opening date will be extended.

### **Certification of Tax Status**

Pursuant to Massachusetts General Law, Chapter 62C, Section 49 A, the bidder certifies under penalties of perjury that to the best of the bidder's knowledge and belief, they have filed all state tax returns and paid all state taxes required by law.

### **Certification of Non-Collusion**

Pursuant to Massachusetts General Law, Chapter 7, Section 22 (20), the bidder certifies under penalties of perjury that their bid is in all respects bona fide, fair, and made without collusion or fraud with any person, joint venture, partnership, corporation or other business or legal entity.

### **Compliance with Laws and Regulations**

In accordance with the terms and conditions of this RFP, the Contractor represents that it is qualified to perform the services set forth herein and has obtained all requisite licenses and permits to perform the services. In addition, the Contractor agrees that the services provided hereunder shall conform to the professional standards of care and practice customarily expected of firms engaged in performing comparable work; that the personnel furnishing said services and products shall be qualified and competent to perform adequately the services assigned to them; and that the recommendations, guidance, and

performance of such personnel shall reflect such standards of professional knowledge and judgment.

**Massachusetts Public Record Law**

All bids and related documents submitted in response to this RFP are subject to the Massachusetts Public Records Law, Massachusetts General Law Chapter 66, Section 10 and to M.G.L. Chapter 4, Section 7, Subsection 26, regarding public access to such documents. Statements in the bid response that are inconsistent with those statutes will be disregarded. Any additional questions regarding the Public Records Law should be directed to the Public Records Division at: (617) 727-2832 during regular business hours. You may also access various Public Records Division publications through the Internet at: [www.sec.state.ma.us/pre](http://www.sec.state.ma.us/pre).

**Equal Opportunity/Affirmative Action**

MCLA is an Equal Opportunity/Affirmative Action, Title IX, H/V, ADA 1990 Employer and Executive Order 11246, Title 41, Part 60 of the CFR Sections 741.4, 250.4, 1.40, and 1.4 are hereby incorporated.

**Nondiscrimination in Employment and Affirmative Action**

The Contractor shall not discriminate against any qualified employee or applicant for employment because of race, color, national origin, ancestry, age, sex, religion, physical or mental handicap, or sexual orientation. The Contractor agrees to comply with all applicable Federal and State statutes, rules and regulations prohibiting discrimination in employment including but not limited to: Title VII of the Civil Rights Act of 1964; the Age Discrimination in Employment Act of 1967; Section 504 of the Rehabilitation Act of 1973; the Americans with Disabilities Act of 1990; and M.G.L. c.151B.

### **Vendor Not Employee of MCLA**

The Vendor, or his employees or agents performing under the agreement, are not to be deemed to be employees of MCLA nor to be agents of MCLA in any manner whatsoever. The Vendor will not hold himself out as, nor claim to be, an officer or employee of MCLA and will not make any claim, demand, or application to or for right or privilege applicable to an officer or employee of MCLA, including, but not limited to, workmen's compensation coverage, unemployment insurance benefits, social security benefits, or retirement membership or credit.

### **Special Programs and Sponsorship Opportunities**

Bidders are welcome to include, as part of their proposal, any interests and commitments to student internships and sponsorship opportunities available through College Advancement and Athletics.

**College Advancement.** The College encourages philanthropic support from our partners. MCLA will provide philanthropic support for strategic priorities on campus to enhance the educational experience of our students. You can create an endowment for student scholarships or sponsor annual events at various levels. Upon expressing your desire, we can connect you with Bob Ziomek, Vice President of Institutional Advancement to secure arrangements.

**AS A QUALIFIED BIDDER, HAVE YOU INCLUDED:**

Completed Proposal

Company Information & Offer (Attachment A)

Certificate of Non-Collusion (Attachment B)

Certificate of State Tax Compliance (Attachment C)

Business Reference Form (Attachment D)

W-9 and Vendor Add Information (Attachment F)

**Questions due no later than 2:00 PM EST on June 20, 2025, to**

**[William.Norcross@mcla.edu](mailto:William.Norcross@mcla.edu).**

**Bids due no later than 2:00 PM EST on Monday, June 30 2025, to**

**[William.Norcross@mcla.edu](mailto:William.Norcross@mcla.edu). Bids received after this date and time will not be considered, and will be placed, unopened, in the bid file.**

**CERTIFICATION OF NON-COLLUSION**

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word “person” shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity, or group of individuals.

\_\_\_\_\_  
(Signature of individual submitting bid or proposal)

\_\_\_\_\_  
(Name of Business )

**STATEMENT OF STATE TAX COMPLIANCE**

Pursuant to Chapter 233 of the Acts of 1983, Section 49A (b)

I, \_\_\_\_\_, authorized signatory  
(Name and Title)

for \_\_\_\_\_, whose principal  
(Contractor)

place of business is at \_\_\_\_\_  
(Address)

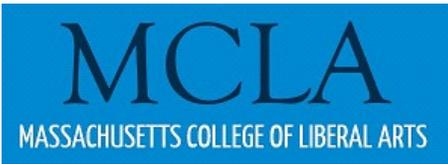
do hereby certify under the pains and penalties of perjury that

\_\_\_\_\_ has complied with all laws of  
(Contractor)

the Commonwealth relating to taxes.

\_\_\_\_\_  
(Authorized Signature)

\_\_\_\_\_  
(Date)



375 Church Street  
North Adams, MA 01247  
Tel: 413-662-5529  
Email: [accountspayable@mcla.edu](mailto:accountspayable@mcla.edu)

Contract Number:

## Contract for Services



### Contract Requester Section

This agreement is made and entered into this day of  by and between (vendor name)

(hereinafter called the Contractor), and Massachusetts College of Liberal Arts (hereinafter called College), an agency of the Commonwealth of Massachusetts. Whereas the College desires to enter into a contract for services to be provided by the Contractor and the Contractor represents themselves as competent and qualified to accomplish the specific requirements of this contract to the satisfaction of the College, therefore the contract is entered into under the following conditions:

1. The contractor agrees to perform the following services (scope of work):

2. Terms of the contract from:  to:

3. College department of assignment:

4. Payment Account(s):    
Over how many accounts will this contract be divided?

| Fund                 | Department           | SubObj               | Object               | Category             | Amount               |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> |

5. Total payment shall not exceed:

a. The College shall compensate the Contractor for the services at the rate of:

per:

b. Reimbursement for travel:

- 6. The College's payment terms are net forty-five (45) days from receipt of invoice.
- 7. This contract is not valid without an assigned Contract Number and approval by an MCLA Authorized Signatory.
- 8. The College is required to withhold performer's tax at the current rate on performances of \$10,000 or more in a calendar year.
- 9. Terms and conditions printed on the attached page of this contract or expressly incorporated and made part of this agreement by mutual consent of the parties.

How many files would you like to upload?

### Contractor Identification

Please input the contractor's identifying information below. The fields for Point of Contact First Name, Point of Contact Last Name, and Point of Contact Email are designated for the contractor's authorized signatory. This MCLA Contract for Services form will be routed to their attention for final signature.

**Point of Contact First Name:** \*

**Point of Contact Last Name:** \*

**Point of Contact Phone:** \*

**Point of Contact Email:** \*

**Business Name:**

**FEIN or SSN:**

**Address:** \*

\*  State: \*  Zip: \*



**Contractor Signature:**

**Date:**

By signing this form, I state that I have read and accept the terms and conditions set by MCLA and the Commonwealth of Massachusetts, as specified below.

Your MCLA contract is subject to the standard Commonwealth Terms and Conditions: [Commonwealth Terms and Conditions](#)

### Department Head

\*

**Department Head First Name:**

**Department Head Last Name:**

**Department Head Email:**



**Requester Signature**

Date



**Department Head Signature**

Date

Does this contract require Dean signature? \*

**Area VP:** \*

**First Name:**

**Last Name:**

**Email:**



VP Signature

Date

Does this contract require IT approval?



A&F Staff Initials

Date



IT Signature

Date

MCLA Authorized Signatory:

First Name:

Last Name:

Email:



MCLA Authorized Signatory

Date

Requester Signature

Date:

DepartmentHead  
Signature

Electronic Signature Pending

Dean Signature

Electronic Signature Pending

VP Signature

Electronic Signature Pending

AdminFinStaff Signature

Electronic Signature Pending

IT Signature

Electronic Signature Pending

AdminFinRouting  
Signature

Electronic Signature Pending

AuthorizedSignatory  
Signature

Electronic Signature Pending

**Request for Taxpayer  
Identification Number and Certification**

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

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

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

**Part I Taxpayer Identification Number (TIN)**

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

|                                       |  |  |  |  |  |  |  |  |  |
|---------------------------------------|--|--|--|--|--|--|--|--|--|
| <b>Social security number</b>         |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |
| <b>or</b>                             |  |  |  |  |  |  |  |  |  |
| <b>Employer identification number</b> |  |  |  |  |  |  |  |  |  |
|                                       |  |  |  |  |  |  |  |  |  |

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

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

|                  |                          |      |
|------------------|--------------------------|------|
| <b>Sign Here</b> | Signature of U.S. person | Date |
|------------------|--------------------------|------|

**General Instructions**

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

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

**What's New**

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

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

**Purpose of Form**

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

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

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

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

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

**By signing the filled-out form**, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

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

## What Is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3a

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

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

### Line 3b

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

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

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

### Line 4 Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B—The United States or any of its agencies or instrumentalities.
- C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

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

- G—A real estate investment trust.
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.
- I—A common trust fund as defined in section 584(a).
- J—A bank as defined in section 581.
- K—A broker.
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1).
- M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

## What Name and Number To Give the Requester

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

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

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

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

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

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

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

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

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

## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

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

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

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