PLEASE DO NOT DOUBLE-SIDE or DUPLEX
Forms are fillable, please use this feature or print legibly.

If an Interpreter/Translator is enrolling in an established EI agency, only the Service Matrix and Documentation of Systems Overview for Bilingual Interpreters and Translators and Proficiency Exams is required.

Instructions for Completing the Central Billing Office Application

*** Please note that the new HIPAA format requires the use of 9-digit zip codes on all CBO Forms***

The Payee Agreement:

- Only one copy of the Payee Agreement needs to be completed by an agency. All subsequent agency applicants should disregard the Payee Agreement portion of the CBO application.
- Your name must match the name on your state license on all application forms.
- A copy of your marriage license or other court document must be enclosed if your name is different than your license.
- "Payee Name" refers to the individual provider's name or the agency name that is being used to receive payment.
- "Payee Representative Name" is the individual provider or the person acting as the agency representative.
- "Title" refers to the title of the agency representative signing the agreement. Individual providers should write "Individual" on this line.
- The individual provider or agency representative must sign and date this page.
- All six pages must be returned. This is an agreement between you and the Illinois Department of Human Services, so all six pages of the Payee Agreement are required.

The EI Service Matrix:

Provider Connections sends this page to the Central Billing Office.

- List your name as you want it for billing purposes. Fields are available for first, middle, and last names.
- Enter your home address.
- Enter your Social Security Number.
- Indicate your personal National Provider Identification (NPI) number. This does not apply to Assistants, Parent Liaisons, Service Coordinators, Interpreters, and Translators. **Applications missing the NPI number cannot be processed.** You can obtain one by going to https://nppes.cms.hhs.gov.
- List your current e-mail address. Since some providers have more than one employer, an individual e-mail address is preferred. An email address is required.
- List the county or counties you will serve.
- "Payee Name" refers to the individual provider's name or the agency name that is being used to receive payment.
- List the Payee Tax ID Number.
- Enter the CFC or CFCs you will serve.
- Enter the Payee Site Address.
- Enter the Payee Billing Address if different from the Payee Site Address.
- List the Payee Phone and Fax numbers.
- Indicate each type of early intervention service you provide directly with a ✓.
- Check the appropriate box for IMPACT Validation/Enrollment.
- Sign and date the form.

The W-9 Request for Taxpayer Identification Number and Certification

- Enter your name on the "Name" blank.
- Skip the business blank or write in parentheses "Private."
- Enter your address information.
- Check the individual/owner of sole proprietorship box.
- Enter your Social Security Number in Part I.
- Sign and date the specified blanks in Part II.
- Your name and signature must match exactly, and they must match the name on your state license.

Any W-9 Form with a date more than two years old is invalid and cannot be processed.

Important to Note

Provider Connections recommends using the most recent applications. It is best to download applications directly form the Provider Connections website and avoid maintaining a stockpile of file copies. Forms change and become obsolete, and obsolete forms are invalid.

Illinois Department of Human Services
Payee Agreement for Authorization to Provide Early Intervention Services

Note: The Payee shall type or print legibly all information except for the signature.

The Payee Agreement is for the sole use of an entity, which either employs or contracts with Early Intervention Providers, to provide Early Intervention Services **or** for the sole use of an entity that enrolls as an Independent with no employees, whichever is applicable.

This Early Intervention Payee Agreement is entered into by and between the Illinois Department of Human Services (DHS) as the Lead Agency for the Illinois Early Intervention Services (EI) System and funder of the Early Intervention Program, and

_____
(Payee Name)

Purpose of Agreement: The purpose of this Agreement is to establish the duties, expectations and relationship between DHS and the Payee who is certified by the State of Illinois Comptroller to receive payment from the Central Billing Office (CBO) and who makes service(s) available to eligible children and their families according to the Illinois Early Intervention Services System Act 325 ILCS 20/5 et. seq. (the Act); Part C of the Individuals with Disabilities Education Act (IDEA) (20 U.S.C. Section 1431 et seq.); the Health Insurance Portability and Accountability Act of 1996 (HIPAA); the Family Educational Rights to Privacy Act (FERPA) and its rules, 34 CFR 99; and EI administrative rules, 89 Illinois Administrative Code 500 (Rule 500).

Definition of Payee: The Payee is the entity identified on the W-9 page of the CBO Enrollment Application under Business Name and Taxpayer Identification Number. The Payee may be an entity who employs providers **or** an independent with no employees (Payee as named above).

Definition of Provider: A person that actually provides Early Intervention services to children and families. This includes Physicians, Optometrists, Audiologists, Therapists, Counselors, Parent Liaisons, Deaf Mentors, Interpreters, Nurses, Nutritionists, Transportation and Assistive Technology services.

Definition of Child and Family Connections (CFC): The CFC is the system point of entry in a designated geographic region that is responsible for providing access to the Illinois Part C Early Intervention Services System, for providing service coordination services, and for maintaining the child's permanent EI Record for referred and eligible children.

Definition of Department of Human Services Central Billing Office (CBO): The CBO is an entity designated by DHS for the processing of Early Intervention claims and for data collection.

In consideration of the Authorization to Bill DHS for the Provision of Services, the Payee Shall:

1. Not bill families directly for authorized early intervention services. *(See #s 6 and & 7 for more information).*

2. Provide only those services for which the Payee has a written authorization **in hand.** The exception to this rule is the IFSP meeting. Providers will receive authorization for this meeting based upon actual attendance.

3. Verify insurance company coverage of benefits and comply with insurance company requirements, including network enrollment and documentation requests as outlined in DHS policy, unless insurance use has been waived or exempted by the Department **or** is a service provided at public expense. (See #6 for services provided at public expense).

Bill private insurance before submitting claims to the CBO for covered services for all Early Intervention (EI) children **unless** an insurance exemption or pre-billing waiver has been issued **or** the service is provided at public expense.

Within **ninety (90) calendar days** of receipt of the insurance Explanation of Benefits (EOB), submit claims to the CBO with the EOB attached. The EOB and a completed claim shall be submitted to the CBO for all EI children **even if the entire claim was paid by private insurance**.

Understand that a CFC cannot generate/backdate an insurance waiver or exemption that would apply toward dates of service that have been previously provided to the child/family. Accepting waivers or exemptions post service delivery is not allowed under EI policy.

4. Submit claims to the CBO at the Payee's usual and customary rates.

5. Accept the EI rates as payment in full for covered services provided unless this rate is exceeded by the insurance payment. If the insurance payment is less than the EI rate, then the CBO should be billed for the difference. An Explanation of Benefits from the insurance company shall be submitted with the claim to the CBO.

   Submit legible claims to the CBO on the CMS 1500 form, UB04 form, and for transportation on the CBO Billing Form, or an exact electronic facsimile of one of these forms. Claim information must be **typed or submitted through electronic transfer.**

   Submit claims to the CBO for IFSP Development only as defined in the Provider Handbook entitled *Early Intervention Service Descriptions, Billing Codes and Rates*.

   Not bill or accept reimbursement from the CBO for services in excess of what has been authorized and identified on the child's IFSP. The Payee shall be fully liable for the truth, accuracy and completeness of all claims submitted to the CBO for payment. Any submittals of false or fraudulent claims or concealment of a material fact may be prosecuted under applicable Federal and State laws.

   Submit to the CBO an invoice of charges for services **no later than ninety (90) calendar days** following the service delivery date **or** the receipt of the insurance EOB. Claims **must** indicate the specific individual who actually provided the services or the associate who actually provided the services and his/her credentialed supervisor under whom the authorization was billed against.

   Resubmit a claim no less than **sixty (60) calendar days** from the original submission date of the claim. The resubmitted claim shall be stamped or otherwise marked to delineate that it is a **"RESUBMISSION"** or **"STATEMENT OF ACCOUNT"** and shall include only services documented on the original claim.

6. Not bill the family directly or their insurance for screening, evaluation and assessment services, IFSP development, or implementation of procedural safeguards, as delineated in 34 CFR 303.170 et. seq., since these services must be provided at public expense. However, the Payee may bill the CBO for evaluation and assessment and IFSP development services.

7. Not bill the family directly for direct services unless the insurance **payment was paid to the family versus the payee and the payee has a copy of the signed "Child and Family Connections Insurance Affidavit, Assignment and Release" form in hand.** Accept the insurance payment as payment in full unless the payment is less than the EI Rate. (See #5).

8. Participate in evaluation/assessment activities and the development, review and revision of each child's IFSP as set forth in 34 CFR Part 303, and current DHS directives as delineated in writing,

including the “Principles of Early Intervention”. Except for associate level speech language pathologists who are completing a supervised professional experience, associate level providers do not participate in evaluation/assessment activities for review or revision of the IFSP.

9. Provide a report of findings to each child’s service coordinator **in a format designated by DHS** that describes the tests/methods used in evaluation/assessment activities, the results of the test/method including a score and a typed narrative interpretation of the results.

10. Submit all evaluation/assessment reports to the service coordinator within **fourteen (14) calendar days** of receipt of the request to perform evaluation/assessment.

11. Provide a direct service report to each child’s service coordinator **in a format designated by DHS** for each six (6) month IFSP review, or more often if the child’s progress or lack of progress warrants a review.

12. Provide originals of evaluation/assessment reports and documents created on behalf of early intervention such as direct service reports required for the six-month review, discharge reports, written justification of need statements and letters of developmental necessity for Assistive Technology services to the child’s assigned Service Coordinator. The Payee shall also keep copies as part of the child’s record.

13. Provide appropriate service(s) as set forth in the IFSP, to eligible children and their families upon referral and in accordance with pertinent rules, DHS directives, and frequency, intensity and duration timelines identified in the IFSP and on the authorization.

14. Notify the child’s Service Coordinator of any recommended changes in the delivery of services prior to implementation of changes, to ensure that modifications to an existing IFSP are made through the appropriate DHS procedure.

15. Not terminate services for an eligible child without written notification to the child’s service coordinator and family at least **thirty (30) calendar days** prior to the anticipated date of service termination.

16. Meet and maintain all applicable standards and regulations for staff and Payee licensure, certification and credentialing. Hire staff to provide services to children and their families who meet the State’s professional licensing standards and EI credentialing requirements and ensure that all staff performing services under this agreement has the skills to work with the children they serve and hold appropriate EI credentials prior to providing services.

17. Comply with all applicable laws and regulations for physical facilities in which services are made available.

18. Maintain accurate records, including daily documentation of services for each date of service billed, including IFSP development time, for a period of at least six years from the child’s completion of EI services, and permit access to these records by the local CFC, DHS, or if they are Medicaid reimbursable services, the Illinois Department of Healthcare and Family Services (HFS) and the Centers for Medicare/Medicaid Services (CMS), or the United States Department of Education. In the absence of proper and complete documentation, no payments will be made, and payments previously made will be recouped by DHS or HFS.

    If there are outstanding audit exceptions, records shall be retained until such exceptions are closed out to the satisfaction of DHS. If there is active or pending legal action, records shall be retained until a final written resolution is achieved. The Payee/Provider shall also be available, as required, for mediation, impartial administrative proceedings and/or other legal proceedings.

19. Complete the Medicaid enrollment application and bill the CBO for covered services provided to Medicaid eligible children.

20. Provide routine monitoring and supervision activities as set forth by state licensure requirements and delineated in writing by DHS, including self-assessment, on-site monitoring, data collection and reporting obligation, record or chart audits, financial audits, complaint investigation, and consumer satisfaction surveys. Understand that these are administrative functions that are not billable to the CBO.

21. Follow Part C federal laws and regulations and state laws, policies, guidelines, directives and procedures regarding Early Intervention services and other laws and regulations applicable to Payee's and providers hereunder (Example: State licensure laws).

    Provide services and communications to clients in a language or mode of communication understood by the child/family. If the Provider is unable to provide services and communications to the clients in a language or mode of communication understood by the child/family, the Payee shall notify the CFC.

22. Inform eligible families of their rights and procedural safeguards, including mediation and impartial administrative proceedings as delineated in 34 CFR 303.170 et. seq. and in Rule 500, and comply with those rights, and procedural safeguards.

23. Maintain liability insurance sufficient to cover any potential liability such as loss, damage, cost or expenses, including attorney's fees, arising from any act or negligence of the Payee or its employees/contractors.

24. Accept all children eligible for Early Intervention services without discrimination, including but not limited to children with public or private insurance.

25. Provide staff to participate in each EI IFSP Development meeting as a billable activity as specified in Illinois administrative rules for EI and 34 CFR Part 303.343 et. seq. Participation in IFSP meetings and periodic reviews is required.

26. Have access to the Internet and monitor the Early Intervention/Provider Connections websites on a **weekly** basis for changes and/or updates that affect the functions of the Early Intervention system.

27. Comply with all applicable Federal and State laws, including the American Recovery and Reinvestment Act of 2009 and its reporting requirements.

28. Comply with HIPAA Standards 45 CFR Parts 160, 162 and 164 and any additional parts that may be finalized in the future, where applicable.

29. Not use or disclose protected health information except as allowed by the HIPAA Standard 45 CFR Parts 160 and 164 and not use of disclose EI records except as allowed by FERPA.

30. By signing this agreement, the Payee certifies that each employee providing EI services has:
    1. not been delinquent in paying a child support order as specified in Section 10-65 of the Illinois Administrative Procedure Act [5 ILCS 100/10-65];
    2. not been in default of an educational loan in accordance with Section 2 of the Education Loan Default Act [5 ILCS 385/2];
    3. not served or completed a sentence for a conviction of any of the felonies set forth in 225 ILCS 46/25(a) and (b) within the preceding five years (see 30 ILCS 500/50-10);
    4. not been indicated as a perpetrator of child abuse or neglect in an investigation by Illinois or another state for at least the previous five years; and
    5. been in compliance with pertinent laws, rules, and government directives regarding the delivery of services for which they seek credentialing.

In consideration of the performance of this Agreement, DHS shall:

1. Produce authorizations in the name of the Payee only and not in the name of any individual staff employed or contracted by the Payee for services to be performed by the Payee.
2. Notify the Payee, a reasonable time in advance of implementation of any changes in rules regulations, procedures, policies, directives and any other program guidelines that affect the Payee's performance of this Agreement. This notification may be via the DHS Early Intervention/Provider Connections Websites. Copies of DHS rules, policies, guidelines, directives, etc., can be obtained from the DHS Early Intervention Website (www.dhs.state.il.us/ei) or the Provider Connections Website (www.wiu.edu/providerconnections).
3. Reimburse the Payee for services rendered under this Agreement pursuant to the rates established for the covered services provided and only for those services pre-authorized in the IFSP. DHS shall adjust future payment to a Payee that has been underpaid or offset payment to a Payee that has been overpaid.
4. Comply with HIPAA Standards 45 CFR Parts 160, 162 and 164 and any additional parts that may be finalized in the future, where applicable.

Termination of this Agreement: This agreement may be terminated by either party, in writing, without cause, with at least **thirty (30) calendar days** prior written notice. This Agreement may be terminated by DHS at any time for failure by the Payee to perform any of the obligations and provisions set forth in this Agreement. This termination will be in writing, by DHS, and will specify the termination date.

Confidentiality: All records and other information obtained by the Payee concerning persons served under this Agreement are confidential pursuant to State and Federal statutes, Federal regulations and DHS administrative rules and shall be protected by the Payee and employees of the Payee from unauthorized disclosure.

Liability: DHS assumes no liability for actions of the Payee or its employees under this Agreement. The Payee agrees to indemnify, hold harmless and defend DHS against any and all liability, loss, damage, costs or expenses including attorney's fees arising from intentional torts or any act or negligence of the Payee or its employees, with the exception of acts performed in conformance with an explicit, written directive of DHS. The Payee agrees to maintain liability insurance sufficient to cover any potential liability.

Right of Audit and Monitoring: DHS maintains the right to inspect and audit any or all information or records in possession of the Payee/Provider that pertain to this Agreement. This right to audit extends to pertinent State and Federal officials, including the Department of Human Services, the Department of Healthcare and Family Services, federal auditors and the Office of the Auditor General of Illinois.

Void: This Agreement shall become null and void on the date that the Payee/Provider ceases to participate in the Department of Healthcare and Family Services Medicaid vendor program or provides at least a **thirty (30) calendar days** prior written notice to terminate.

Miscellaneous: This Agreement may be executed in any number of counterparts, each of which shall be deemed an original. All paragraph headings are for referral purposes only and shall not in any way affect the meaning or interpretation of this Agreement. Failure of DHS to enforce any provision of this Agreement shall not constitute a waiver of that provision by DHS.

Entire Agreement: DHS and the Payee understand and agree that this Agreement constitutes the entire agreement between them and that no promises, terms, or conditions not recited herein or incorporated herein or referenced herein, including prior agreements or oral discussions, shall be binding upon either the Payee or DHS.

Laws of Illinois: This Agreement shall be governed and construed in accordance with the laws of the State of Illinois and all subsequent amendments.

Notice: Notices under this Agreement regarding termination will be in writing and will be deemed to have been given when delivered by hand, U.S. Postal Service, messenger service, or overnight delivery service to the address listed on the following page or such other address as DHS shall specify in a written notice to the Payee or post on the DHS Website (www.dhs.state.il.us/ei).

DEPARTMENT OF HUMAN SERVICES:

Name: Bureau of Early Intervention

Address: 823 East Monroe Street

Springfield, IL 62701

Please **mail** your completed application/agreement to:

Provider Connections
Center for Best Practices in Early Childhood Education
950 N Western Ave, Horrabin Hall, Room 20
Macomb IL 61455

PAYEE INFORMATION: (Please mail your completed application/agreement to Provider Connections.)

Payee Name: _____

Payee Rep. Name: _____

Title: _____

Address: _____

City: _____

State, Zip Code: _____

Phone #: _____

Payee Tax ID #: _____

Taxpayer Certification: Under penalties of perjury, the Payee representative certifies that the Payee's Social Security Number or Federal Taxpayer Identification Number (FEIN) is correct. The entity identified as the "Payee" is doing business as:

- ☐ Individual
- ☐ Owner of Sole Proprietorship
- ☐ Partnership
- ☐ Tax-exempt hospital or extended care facility or trust
- ☐ Government Entity
- ☐ Corporation providing or billing medical and/or health care services
- ☐ Corporation NOT providing or billing medical and/or health care services
- ☐ Trust or Estate
- ☐ Foreign corporation, partnership or estate
- ☐ Not-for-Profit Corporation
- ☐ Other: _____

Severability: If any provision of this Agreement is declared invalid, its other provisions shall not be affected thereby.

Signature Authority/Execution: The signature of all who sign this Agreement on behalf of the Payee and DHS are required for Execution of this Agreement. Each signature has been made with complete and full authority to commit the party to all terms and conditions of this Agreement, including each and every representation, certification and warranty contained herein. This Agreement becomes effective the date the Secretary's signature is affixed to this Agreement.

Printed Name of Payee: _____

Printed Name of Payee Representative: _____

Payee Representative Signature: **X** _____ Date: _____

Illinois Department of Human Services

Printed Name: **Dulce M. Quintero ,** *Secretary*

Signature: **X** _____ Date: _____

*****FOR IDHS USE ONLY*****

Addendum to the Illinois Department of Human Services
Early Intervention Service Provider Agreement

This Addendum amends and is incorporated into the above agreement.

Interpreters and Deaf Mentors who do not provide hands-on services to Early Intervention-eligible children, shall not be subject to the requirement to maintain liability insurance as set forth in paragraph 23 of the Agreement for Authorization to Provide Early Intervention Services ("Agreement") to which it is attached. However, Interpreters and Deaf Mentors who do not maintain such liability insurance hereby agree as follows:

DHS assumes no liability for the actions of the Provider, Provider Agency and their agents, employees and contractors, including but not limited to negligent acts and omissions, in the performance of duties as described under the Agreement. The Provider and Provider Agency shall indemnify, hold harmless and defend DHS against any and all liability, loss, damage, costs or expenses, including attorney's fees, arising from any and all acts performed under the agreement, including but not limited to intentional torts, negligence or breach of terms of the Agreement, with the exception of acts performed in conformance with an explicit, written directive from the DHS.

Name of Provider Representative**:** _____

PLEASE PRINT LEGIBLY

Provider Representative Phone #: _____

Provider Representative Signature: _____

Date That Addendum Was Signed: _____

Do Not Email Due to Sensitive Information

EI Service Matrix

Individual Provider Name _____
First Middle Last

Home Address _____
Street City State Zip+4 Code

Individual Phone Number _____ SSN _____ Individual NPI # _____
National Provider ID

Email (required) _____ County/Counties Served _____

Payee Name _____

Payee Tax Identification Number _____ CFCs Served _____

Payee Site Address _____
Street City State Zip+4 Code

Payee Billing Address _____
Street City State Zip+4 Code

Payee Phone Number _____ Fax Number _____

If you have been previously enrolled with Provider Connections, please list the name you used: _____

Early Intervention Services

- ☐ Assistive Technology
- ☐ Audiology
- ☐ Aural Rehabilitation
- ☐ Developmental Evaluation (physicians only)
- ☐ Nursing
- ☐ Nutrition
- ☐ Consultation (physicians only)
- ☐ Licensed Occupational Therapist
- ☐ Licensed Physical Therapist
- ☐ Board Certified Behavioral Analyst
- ☐ Licensed Professional Counselor
- ☐ Licensed Clinical Professional Counselor
- ☐ Transportation
  - ☐ Parent Transportation Provider
- ☐ Licensed Clinical Psychologist
- ☐ Licensed Social Worker
- ☐ Licensed Clinical Social Worker
- ☐ Licensed Marriage/Family Therapist
- ☐ Licensed Regional Optometrist
- ☐ Developmental Therapist ☐Hearing ☐Vision ☐ O & M
- ☐ Service Coordinator (list CFC #) _____
- ☐ Licensed Speech/Language Pathologist
- ☐ Deaf Interpreter (certification and SO Training required)
- ☐ Parent Liaison (list CFC #)_____
- ☐ Bi-Lingual Interpreter (Proficiency Test & SO for Bi-Lingual Interpreter required)
  _____(Language)
  - ☐ Writing Proficient (Proficiency Exam Required)
  - ☐ Speaking Proficient (Proficiency Exam Required)

Are you enrolled/validated in the IMPACT System? ☐Yes ☐No

_____ _____
Signature (Required) Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▸ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ 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) _____

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

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

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

			–		–				

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	**Signature of U.S. person** ▸	**Date** ▸

General Instructions

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

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

Purpose of Form

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

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

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

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

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

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

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

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

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

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