



**SMITHSONIAN REPATRIATION REVIEW COMMITTEE
CONSULTATION TRAVEL GRANT PROGRAM**

The Repatriation Review Committee offers grants in support of Native American tribal representatives visiting the Repatriation Office at the Smithsonian Institution in order to consult with museum staff about repatriation cases and associated tribal collections. A consultation visit typically consists of a meeting to discuss the progress of a pending repatriation case, an orientation to the documentation procedure, and an examination of the collections. The grant may cover airfare, hotel accommodations, meal allowance, and local travel allowance. The Repatriation Review Committee will typically sponsor two tribal representatives per tribe, or community, for a visit not to exceed four days (excluding travel days). Tribes who wish to combine visits with other tribes are advised to limit the delegation to three tribes. Grants are allotted on a first come first served basis. Due to variable funding, if requests are not granted one fiscal year, they will be considered first the following fiscal year. Prior to the visit, collections inventories will be provided to the tribe. Representatives will then be asked to review these collections inventories and prioritize the viewing of the collection, identifying specific objects of greatest concern and outlining the issues pertaining to the case the tribe wishes most to discuss.

ELIGIBILITY AND REQUIREMENTS:

Applicants must be the acknowledged repatriation representatives of Native American tribes, Alaska Native communities, or Native Hawaiian organizations. As such, the Repatriation Review Committee Office must receive a letter of support for the visit on official tribal letterhead, signed by an executive officer of the tribe or community stating that the grant applicant(s) is/are working on behalf of the tribe. In the case of confederated tribes, each group may make a separate request, but all grant applicants must be the acknowledged representatives of their group. It is advantageous, though not required, for the tribal delegation to include a member who is knowledgeable about the repatriation process and a member who is knowledgeable about the tribe's cultural traditions and material culture. Tribal representatives must be 21 years of age or older.

Awards are made in consultation with Repatriation Office staff and with the approval of the Repatriation Office Program Manager and Repatriation Review Committee Coordinator. Applicants should submit the application forms (attached) with a letter of support on official tribal letterhead signed by an executive officer of the tribe or community.

TRAVEL ARRANGEMENTS:

All airline travel and hotel accommodations will be arranged and pre-paid by the Repatriation Review Committee Coordinator. Necessary local transportation costs will be reimbursed to the tribal representatives upon the submission of receipts. The maximum meal allowance is the current per diem rate, per person per day. Federal regulations prohibit reimbursement for

alcoholic beverages, television use, or long distance telephone calls. Each traveler must submit local transportation receipts within 30 days of completion of the trip.

APPLICATION (ATTACHED):

An application must be filled out by each traveler.

VENDOR ENROLLMENT FORM (ATTACHED):

Vendor enrollment forms must be filled out by each traveler. Travelers only need to fill out *Vendor Name, SSN, Business Mailing Address* and *Vendor Signature*. All other fields in this form can be left blank.

ELECTRONIC FUND TRANSFER EXEMPTION LETTER (ATTACHED):

The federal government has instituted a law requiring all financial transactions with the federal government to be made through the electronic transfer of funds. All travelers who wish to be exempt from this requirement and be reimbursed by check must sign the attached exemption letter and submit it with the application.

W9 FORM (ATTACHED):

W9 forms must be filled out by each traveler.

APPLICATION DEADLINE:

Applications must be submitted **six weeks** in advance of the proposed visit.

If you have any questions about the program or the application procedures, please contact the Repatriation Review Committee Coordinator.

Mail or FAX applications to:

**Repatriation Review Committee Coordinator
Smithsonian Institution/NMNH
P.O. Box 37012, MRC-112
Washington, D.C. 20013-7012
Telephone: (202) 633-1923
Fax: (202) 357-2208**

SMITHSONIAN REPATRIATION REVIEW COMMITTEE
CONSULTATION TRAVEL GRANT APPLICATION

FULL NAME: _____

MAILING ADDRESS: _____

OFFICE TELEPHONE NO. (including area code): (____)____-____ ext.: _____

FAX NO. (including area code): (____)____-____

HOME TELEPHONE NO. (including area code): (____)____-____

E-MAIL ADDRESS: _____

SOCIAL SECURITY NUMBER (required): ____-____-____

TRIBAL OR COMMUNITY AFFILIATION:

PRESENT POSITION OR OCCUPATION: _____

PREFERRED DATES AND TIMES FOR TRAVEL: __/__/__ to __/__/__

ALTERNATIVE DATES: : __/__/__ to __/__/__

PREFERRED DEPARTURE AIRPORT: _____

MILEAGE REIMBURSEMENT TO AND FROM AIRPORT REQUESTED: YES / NO

ROUND TRIP MILEAGE: _____

SIGNATURE OF APPLICANT

___/___/___
DATE

Dear Smithsonian Invitational Traveler:

If you are traveling to the Smithsonian Institution or to a Smithsonian-sponsored activity as an invited guest, we ask that you provide certain information necessary for us to enroll you in the Smithsonian's travel system.

All persons must complete Part I and Part II of the Smithsonian Institution Traveler Enrollment form, SI-3881. In addition, please follow the directions below which correspond to your situation (either 1, or 2, or 3).

1. IF YOU HAVE A SOCIAL SECURITY NUMBER OR INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN): In order for you to receive a payment from the Smithsonian, you must complete IRS Form W-9 and include the number in Part I.
2. IF YOU ARE A FOREIGN RESIDENT TRAVELING TO THE U.S. AND YOU DO NOT HAVE A SOCIAL SECURITY NUMBER OR ITIN: **If you are engaged in a trade or business in the United States and are required to file a U.S. tax return, or if you meet certain other tests, you may be required to obtain a U.S. Social Security Number or ITIN. For further information, see the instructions for completing the Smithsonian Institution Traveler Enrollment form which follows.**
3. IF YOU ARE A FOREIGN RESIDENT TRAVELING ENTIRELY OUTSIDE THE U.S.: You *do not* need to complete IRS Form W-9 or any other additional forms.

ATTENTION: IN ORDER TO BE REIMBURSED FOR YOUR EXPENSES, YOU MUST SUBMIT A TRAVEL VOUCHER, WITH RECEIPTS ELECTRONICALLY ATTACHED, TO THE SMITHSONIAN WITHIN FIVE BUSINESS DAYS AFTER COMPLETION OF YOUR TRAVEL, OR EVERY 30 DAYS IF ON LONG-TERM CONTINUOUS TRAVEL. FAILURE TO SUBMIT A VOUCHER WITH RECEIPTS MAY RESULT IN TAX LIABILITY TO YOU.

In order to expedite the enrollment process, please return the completed forms to your Smithsonian contact as soon as possible.

SI Unit Contact Name:

Telephone Number:

[Secure] Fax Number:

Email:

Smithsonian Institution Invitational Traveler Enrollment

(Type or Print clearly when completing this form)

PART I

Traveler Name <small>(as it appears on your government-issued travel ID)</small>	Last:			Middle:		
	First:					
Traveler Information	Date of Birth:			Gender: Male <input type="checkbox"/> Female <input type="checkbox"/>		
	SSN/TIN/ITIN:					
Mailing Address						
Street						
City						
State/Country				ZIP/Mail Code		
Email				Phone		

PART II

SELECT PAYMENT METHOD:

- Electronic Funds Transfer ("EFT") to U.S. bank (EFT is generally required, please refer to instructions)
- Check (U.S. Treasury check will be sent to mailing address above)
- Other (e.g., wire transfer)

Complete the information below ONLY for EFT Payments

FINANCIAL INSTITUTION INFORMATION FOR EFT	Bank Name:					
	Address:					
	Routing Transit Number:					
	Account Number:					
	Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					

TRAVELER SIGNATURE (Required)

Traveler Signature	X
---------------------------	----------

SMITHSONIAN INSTITUTION USE ONLY

SI Unit Contact Name			
Email			
Special Instructions to OC		Need By Date	

**INSTRUCTIONS FOR COMPLETING SMITHSONIAN INSTITUTION INVITATIONAL TRAVELER
ENROLLMENT
(SI-3881-Travel)**

1. **All Travelers:** Enter traveler's name exactly as it appears on your government-issued identification card (e.g., passport, driver's license or other official ID), address, date of birth and gender. Effective August 15, 2009, date of birth and gender are required by the United States Department of Homeland Security in order to purchase airline tickets for travel within or to/from the United States.
2. **Payment Method:**
 - a. To receive payment by Electronic Funds Transfer (direct deposit), select "EFT" and complete the required Financial Institution section. **Note: EFT payments can only be made to U.S. bank accounts. The Debt Collection and Improvement Act of 1996 requires payments be made electronically unless a waiver is granted. A waiver may be granted for first time travelers if Check payment method is selected. However, prior travelers will be required to provide EFT unless an appropriate waiver selection is made on the attached waiver letter.**
 - b. To receive payment by a U.S. Treasury check, the traveler must check the appropriate box in the Payment Method section.
 - c. To receive payment by wire transfer, money order, or other method, the traveler must check the "other" box in the Payment Method section and the Smithsonian will make arrangements for such payment method.
3. All travelers **must Sign** in the block designated **Traveler Signature**.
4. If traveler has a Social Security Number or Individual Taxpayer Information Number (ITIN), the traveler must also complete IRS Form W-9 and include the number in Part I.
5. Foreign residents who are traveling to the U.S. and do not have a Social Security Number or ITIN may be required to obtain one if the traveler is engaged in a trade or business in the U.S. and is required to file a U.S. tax return or meets certain other tests. Please refer to IRS Publication 519, Tax Guide for Aliens, www.irs.gov/pub/irs-pdf/p519.pdf to determine whether you must apply for a Social Security Number or ITIN. To apply for a Social Security Number, complete Form SS-5, www.ssa.gov/online/ss-5.pdf; to apply for an ITIN, complete IRS Form W-7, www.irs.gov/pub/irs-pdf/fw7.pdf. Upon receipt of your Social Security Number or ITIN, complete Form W-9 and submit it and your enrollment form to the Smithsonian.
6. Foreign residents who are not travelling to, from, or within the U.S. are not required to obtain or provide either a Social Security Number or ITIN.

SMITHSONIAN INSTITUTION USE ONLY:

7. SI Unit will provide the **SI Unit Contact Name, Email, Phone Number and Need By Date**.
8. The SI Unit may provide any instructions pertinent to this particular traveler.

Failure to provide complete information may delay processing and payment.

Smithsonian Institution
Office of the Comptroller
PO Box 37012, MRC 1203
Washington, DC 20013-7012

Dear Sir/Madam:

I understand that the Smithsonian Institution has decided to pay all of its vendors using Electronic Funds Transfers (EFT). I hereby request you to exempt me from the application of Smithsonian Institution Policy and Department of the Treasury policy 31 CFT 208, requiring all Federal Payments after January 1, 1999 be made by electronic fund transfer (EFT), and authorize payment by check.

I understand the Debt Collection Improvement Act of 1996 makes allowances for waivers if I will face a hardship by receiving my payment electronically. A waiver is available to a recipient without an account at any financial institution or one who certifies that they have physical disabilities or confronts geographic barriers preventing them from receiving their payments electronically.

This waiver is being requested because:

- I do not have an account at any Financial Institution nor do I have a Financial Agent, and obtaining one will pose a hardship.
- I am physically disabled or confront geographic barriers
- I am a one-time vendor and will not provide further services to the Smithsonian
- I am a foreign vendor

Sincerely,

Vendor Name

Vendor Signature _____

SSN/TIN#

Approved Not Approved

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	<input type="checkbox"/> Exempt payee
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Employer identification number								

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

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	---------------

General Instructions

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

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

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

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

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

Payments you receive will be subject to backup withholding if:

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

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

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

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

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

The following payees are exempt from backup withholding:

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

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

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

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic 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, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

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

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.