



Internal Use Only

WC Code: _____		
Company ID# _____	Date Received: _____	Initials: _____

**Worksite Employer Portion** (This section to be completed by the Workplace Employer.)

Company Name:	City:	Location:
Employee's Job Title:	Department:	
Date Employee Began Work For You:	DYNAMICHR Hire Date:	
Pay Rate:	Per:	Standard Hrs/Pay Period:
Eligible For Overtime: YES NO		
Primary Pay Type (Check only one): <input type="checkbox"/> Hourly <input type="checkbox"/> Salaried Exempt <input type="checkbox"/> Salaried Non-Exempt <input type="checkbox"/> Commission <input type="checkbox"/> Piecework <input type="checkbox"/> Other:		
Employee Works:		
<input type="checkbox"/> Full Time	<input type="checkbox"/> Part Time	PTO Accrual:                      PTO Starting Balance:
Authorizing Signature:	Date:	

**CO-EMPLOYMENT RELATIONSHIP**

The potential Worksite Employer ("Worksite Employer") has entered into a relationship with DynamicHR whereby DynamicHR will be providing payroll, Human Resource, and benefit services to employees of the Worksite Employer. For these purposes, DynamicHR is a Co-Employer with the Worksite Employer. Because there is a co-employment relationship, the Employee will have certain obligations to DynamicHR, including but not limiting immediately reporting any work related injury and/or employment issues, including discrepancies in pay.

**EMPLOYMENT APPLICATION**

DYNAMICHR, its affiliate corporations, and the Worksite Employer, (the "Co-Employers"), promote and afford equal treatment and service to all employees and assure that all employees and applicants for employment are given an equal employment opportunity.

**AN EQUAL OPPORTUNITY EMPLOYER**

A person with a disability or handicap requiring accommodation for completing this application process should notify the Manager of the location from which the application is received as soon as possible. An employer is only required to accommodate a "known" disability of a qualified applicant or employee. The requirement generally will be triggered by a request from an individual with a disability. Completing this application does not imply that the applicant will be employed, but rather only that the applicant will be considered in competition with other applicants. The Co-Employers are Equal Opportunity Employers. It is the Co-Employers policy to afford equal employment opportunity regardless of race, religion, color, national origin, sex, age, marital status, height, weight, disability, veteran status, or any other protected class.

**Employee Portion** (This section to be completed by Applicant.)

**I. PERSONAL INFORMATION**

NAME (Last, First, Middle Initial)	SOCIAL SECURITY NUMBER
------------------------------------	------------------------

PRESENT ADDRESS	NO. & STREET	CITY	STATE	ZIP	PHONE NUMBER
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PREVIOUS ADDRESS	NO. & STREET	CITY	STATE	ZIP
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POSITION(S) APPLIED FOR	1	2	3
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Do you want full time employment?	Will you consider part time (14-25 hours)?	Rate of pay expected \$	<input type="checkbox"/> hour <input type="checkbox"/> week
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Were you previously employed by DynamicHR, or the Worksite Employer? yes no  
If yes, include work history on 3<sup>RD</sup> page.

Have you ever worked for DynamicHR or the Worksite Employer under a different name? yes no  
If yes, under what name?

Have you ever been convicted of a crime?\* yes no  
If yes, when, where and nature of offense.

Are there any felony charges pending against you? yes no

Have you ever been bonded or licensed? yes no If yes, when and where?  
Have you ever been denied bond or license? yes no

What other employment or "sideline" business do you have? Will you be continuing this employ? yes no

Are you able to perform essential functions of the job you are applying for, with or without reasonable accommodations?  
yes no

Compete the following only if the position requires a driver's license:

Driver's License Number: \_\_\_\_\_  
Has your driver's license ever been revoked, suspended or restricted yes no  
If yes, for what reason and how long? \_\_\_\_\_  
List any moving violations during the last three (3) years: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NAMES OF APPLICANT'S FRIENDS OR RELATIVES, OTHER THAN A SPOUSE, ALREADY EMPLOYED BY EITHER OF THE CO-EMPLOYERS.**

Name	Relationship	Location
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Name	Relationship	Location
------	--------------	----------

\* Answering "yes" to this question will not automatically exclude you from consideration from employment.  
DynamicHR

**II. EDUCATION**

<b>HIGH SCHOOL</b>	<b>NAME &amp; LOCATION</b>	<b>COURSE OF STUDY</b>	<b>YEARS ATTENDED</b>
<b>DID YOU GRADUATE</b> <input type="checkbox"/> yes <input type="checkbox"/> no			

<b>COLLEGE</b>	<b>NAME &amp; LOCATION</b>	<b>COURSE OF STUDY</b>	<b>YEARS ATTENDED</b>
<b>DID YOU GRADUATE</b> <input type="checkbox"/> yes <input type="checkbox"/> no <b>LIST DEGREE ATTAINED</b>			

<b>ADVANCED EDUCATION</b>	<b>NAME &amp; LOCATION</b>	<b>COURSE OF STUDY</b>	<b>YEAR ATTENDED</b>
<b>DEGREE ATTAINED</b>			

<b>OTHER (Describe)</b>
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**III. EMPLOYMENT HISTORY** List below, beginning with the most recent, **all** present and past employment (use a separate sheet of paper if necessary).

<b>DATES (Month &amp; Year)</b>	<b>Employer's Name Address &amp; Phone No.</b>	<b>Supervisor's Name And Title</b>	<b>Position / Duties</b>	<b>Salary (starting and ending)</b>
Start				-----
End				
Reason for Leaving: ( ) Resigned ( ) Discharged ( ) Laid Off ( ) Other: <b>May we contact the employer listed above?</b> ( ) Yes ( ) No If no, please explain why?				
<b>DATES (Month &amp; Year)</b>	<b>Employer's Name Address &amp; Phone No.</b>	<b>Supervisor's Name And Title</b>	<b>Position / Duties</b>	<b>Salary (starting and ending)</b>
Start				-----
End				
Reason for Leaving: ( ) Resigned ( ) Discharged ( ) Laid Off ( ) Other: <b>May we contact the employer listed above?</b> ( ) Yes ( ) No If no, please explain why?				
<b>DATES (Month &amp; Year)</b>	<b>Employer's Name Address &amp; Phone No.</b>	<b>Supervisor's Name And Title</b>	<b>Position / Duties</b>	<b>Salary (starting and ending)</b>
Start				-----
End				
Reason for Leaving: ( ) Resigned ( ) Discharged ( ) Laid Off ( ) Other: <b>May we contact the employers listed above?</b> ( ) Yes ( ) No If no, please explain why?				

In case of emergency, contact: Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_

Special experiences, skills, or qualifications, which you feel, could be assets in the position for which you are applying.

**PLEASE BE SURE TO SIGN THIS APPLICATION AND READ THE FOLLOWING STATEMENTS CAREFULLY.**

**TRUE AND ACCURATE INFORMATION**

I certify that all of the information furnished on this Application is true, complete, and correct. I understand and agree that any falsification, misrepresentation, or omission of fact, either on this Application or during the pre-hire process, will be reason for (1) my not being offered employment, or (2) dismissal at any time from the services of the Worksite Employer, if employed.

**BACKGROUND INVESTIGATION AUTHORIZATION**

I understand that consideration for employment is conditional upon a review of my qualifications, work history, references, etc. I authorize the Worksite Employer and/or DynamicHR to request and obtain verification that the information given by me on this application is true, accurate, and complete. I understand that such verification may include, but may not be limited to, background information pertinent to the position for which I have applied, verification of education, verification of employment history, investigation of criminal history, etc. I therefore authorize my current and all previous employers to cooperate with the Worksite Employer and/or DynamicHR, and to release, on a confidential basis any information they may have concerning me, including information in my personnel record or otherwise known to them, to the Worksite Employer or DynamicHR or to Choice Screening in connection with my application for employment with the Co-Employers. I specifically release from liability any current or former employer(s), its agents, representatives, employees, officers, directors, etc., for or on account of their providing/disclosing such information to the Worksite Employer, DynamicHR and/or Choice Screening.

**AT-WILL EMPLOYMENT**

I understand and agree that my employment and compensation is for no definite period and may, regardless of the time and manner of payment of my wages and salary, be terminated at any time by me or by the Co-Employers, with or without cause, and with or without any previous notice. I also understand and agree that the Co-Employers have the right to unilaterally modify and/or terminate any policies, practices, procedures, and standards it has adopted or implemented, to the extent not prohibited by law. I acknowledge that no Co-Employers' employee or representative, other than the President of DynamicHR, has either the power or authority to enter into any agreement for employment for any specified period of time or to make any representations or agreements contrary to any of the foregoing, unless that agreement is in writing and signed by the President of DynamicHR. I understand that any prior representations, promises, contracts, or statements made or on behalf of the Company are expressly superseded by the foregoing.

**6 MONTH STATUTE OF LIMITATIONS**

I agree that any claim or lawsuit relating to my service with the Co-Employers must be filed no more than six (6) months after the date of the employment action that is the subject of the claim or lawsuit. I waive any statute of limitations to the contrary.

**I-9**

The Immigration and Reform and Control Act of 1986 states that employers must require all persons hired to submit documents to the employer showing their identity and their right to be lawfully employed in the United States. It also requires that the employee complete and sign a government form (I-9) to this effect. I understand that if hired by the Co-Employers, I will timely (within 3 days of beginning to work) furnish documents for inspection that verify my identity and that I am legally

permitted to work in the United States. Furthermore, I understand that my employment will be terminated if I fail to timely provide the necessary documents.

**WORKERS' COMPENSATION**

I shall report all work-related injuries and/or illnesses to the Worksite Employer, as soon as possible following the incident. I understand that all processing of such claims will be done and that compensation due to me shall be paid by DYNAMICHR's workers' compensation insurance carrier. I will hold the Co-Employers harmless from any claim that normally would be covered by workers' compensation.

**PAYROLL DISCREPANCIES AND EMPLOYMENT ISSUES**

I understand that I have an obligation to report to DynamicHR all employment issues including but not limited to discrepancies in pay immediately as these issues become known.

**CONFIDENTIAL INFORMATION**

The term "Confidential Information" means all information belonging to or used by the Co-Employers related to internal operations, procedures and policies, business strategies, pricing, billing information, personnel information, customer contacts, sales information, employee lists, technology, software source codes, programs, costs, marketing plans, developmental plans, computer programs and system, security systems, and all other plans, proprietary information and trade secrets of every kind and character. Confidential information is the exclusive property of the Co-Employers. By virtue of being employed by the Co-Employers, certain confidential information has been and will be disclosed to me. These disclosures are made solely to assist me in the performance of my responsibilities. My right to use confidential information, and the extent thereof, is at the Co-Employers sole discretion, and such rights shall expire immediately upon the termination of my employment. I shall not, either during or after my employment with the Co-Employers, disclose any confidential information for any reason or purpose contrary to the interest of the Co-Employers. Upon termination of employment, I shall immediately return all property in my possession relating to either of the Co-Employers.

**DRUG-FREE WORKPLACE**

It is DYNAMICHR's policy to maintain a work place that is free from the effects of both legal and illegal drug and/or alcohol abuse. DYNAMICHR and/or the Worksite Employer may require drug testing of job applicants and employees. Refusal to take, altering the results of, or failing the drug test will disqualify you from consideration or continuation of employment. I understand a drug test may be required prior to employment and any time during my employment. I also acknowledge that if hired I may be required to submit to medical /physical examinations when job related and consistent with business necessity.

Dated: \_\_\_\_\_

Signature: \_\_\_\_\_

Applicant's Name Printed; \_\_\_\_\_

VOLUNTARY SELF-IDENTIFICATION (CONFIDENTIAL - FOR STATISTICAL USE ONLY)
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DynamicHR is an Equal Opportunity Employer and does not discriminate on the basis of race, color, religion, sex, national origin, disability, veteran status, sexual orientation or any other classification protected by Federal, State, or Local Law. The information below will be used only in compilation of data for EEO reporting.

Completion of this form is voluntary and will not affect your opportunity for employment, or terms or conditions of employment, if hired. Voluntary Self-Identification can be declared at any time prior to, or if applicable, after hire. Please return this page with your application.

**PLEASE COMPLETE IN FULL:**

Date:	Home Zip Code:
Worksite:	Position Applied For:
Printed Name:	Social Security Number:
Date of Birth:	Gender (Circle One)    Male            Female

**Ethnic Group**

**Please identify if you are if you are Hispanic or Latino** - A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish Culture or origin, regardless of race.

- Yes**
- No. If no please identify one or more of the categories below.**

**Please check one of the descriptions below to identify the ethnic group with which you identify**

	<b>Asian</b> (not Hispanic or Latino) - A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian subcontinent including, for example: Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.
	<b>Black or African American</b> (not Hispanic or Latino)- A person having origins in any of the black racial groups of Africa.
	<b>White (not Hispanic or Latino)</b> - A person having origins in any of the original peoples of Europe, North Africa, or the Middle East.
	<b>Native American</b> - A person having origins on any of the original peoples of North America and South America (including Central America), and who maintain tribal affiliation or community attachment.
	<b>Native Hawaiian or Other Pacific Islander</b> (not Hispanic or Latino) - A person having origins in any of the original people of Hawaii, Guam, Samoa, or other Pacific Islands.
	<b>Other</b>

If you do not wish to self identify, please check here \_\_\_\_\_

**PERSONAL AND CONFIDENTIAL**  
**THIS PAGE CONTAINS SENSITIVE INFORMATION THAT IS TO BE KEPT ONLY TO SATISFY EEO REPORTING REQUIREMENTS AND IS TO BE KEPT SEPARATE FROM PERSONNEL RECORDS.**

**For Employer Use Only:** \_\_\_\_\_ **Race missing or unknown** - Applies to **Applicants only**, where a resume or application that is screened is received without any racial or ethnic identification and no further contact is made with the applicant.

**For Employer Use Only: Job Category**

- Executive/Senior Level Official or Manager
- First/Mid Level Official or Manager
- Professional
- Technician
- Sales Worker
- Administrative Support Worker
- Craft Worker
- Operatives
- Laborer or Helper
- Service Worker

**Definitions: First-line supervisors** , unless specifically listed in the Appendix under Officials and Managers or Craft Workers (Skilled), who engage in the same activities as the employees they supervise should be reported in the same job category as the employees they supervise.

**Officials and Managers** - Occupations requiring administrative and managerial personnel, who set broad policies, exercise overall responsibility for execution of these policies, and direct individual departments or special phases of a firm's operation.

Include only those company officers and managers who are exempt from the minimum wage and overtime provisions of the Fair Labor Standards Act.

**Professionals** - Occupations requiring either college graduation or experience of such kind and amount as to provide a comparable background.

**Technicians** - Occupations requiring a combination of basic scientific knowledge and manual skill which can be obtained through 2 years of post high school education, such as is offered in many technical institutes and junior colleges, or through on the job training.

**Sales** - Occupations engaged wholly or primarily in direct selling.

**Official and Clerical** - Administrative support occupations, including all clerical-type work regardless of level of difficulty, where the activities are predominately non-manual through some manual work not directly involved with altering or transporting the products is included.

**Craft Workers (Skilled)** - Manual workers of relatively high level (precision production and repair) having a thorough and comprehensive knowledge of the process involved in their work. Exercise considerable independent judgment and usually received and extensive period of training.

Exclude learners and helpers of craft workers.

**Operative (Semiskilled)** - Workers who operate transportation or materials moving equipment, or who operate machine or processing equipment, or who perform other factory-type duties of intermediate skill level which can be mastered in a few weeks and require only limited training.

Includes apprentices in such fields as auto mechanics, plumbing, bricklaying, carpentry, building trades, metalworking trades, and printing trades.

**Laborers (Unskilled)** - Handlers, equipment cleaners, helpers and other workers in manual occupations which generally require no special training and who perform elementary duties that may be learned in a few days and require the application of little or no independent judgment. Farm workers (laborers) are placed here, as well as farming, forestry and fishing occupations not elsewhere covered.

**Service Workers** - Workers in both protective and non-protective service occupations.

Includes non-protective workers in professional and personal service, amusement and recreation, food service, maintenance, and unarmed sentinel occupations. Also includes protective workers in police and detection, fire fighting and fire protection, armed guard and security occupations.



**DIRECT DEPOSIT AUTHORIZATION (Please Print Clearly)**

<b>Internal Use Only</b>
Company ID# _____ Date Received _____ Initials: _____

**Employee Name:** \_\_\_\_\_ **Social Security:** \_\_\_\_\_

Employer: \_\_\_\_\_

**Please Indicate:**

- This is a new Direct Deposit
- this form replaces all previous forms  this form is in addition to my existing Direct Deposit

I authorize DynamicHR to make credit entries and, if necessary, debit entries and adjustments for any credit entries in error to my account at the Financial Institution indicated below. The Depository is authorized to credit and/or debit the same to my account. This authorization is to remain in effect until DynamicHR has received written notification of termination from me, and until DynamicHR and the Financial Institution have had a reasonable opportunity to act. **I UNDERSTAND THAT MY ACCOUNT MAY NOT BE CREDITED FOR 2 BUSINESS DAYS FROM CHECK DATE, DEPENDING UPON THE POLICIES OF THE FINANCIAL INSTITUTION**

\_\_\_\_\_  
**Employee Signature** **Date**

**FIRST ACCOUNT SET UP FOR DIRECT DEPOSIT**

- Checking (Voided Check Required)  Savings (Voided Savings Account Slip Required)

Financial Institution:	Branch:
Account Number:	Routing Number: _____ (First 9 digits at the bottom of the check)
<input type="checkbox"/> Net Check	<input type="checkbox"/> Amount <span style="margin-left: 50px;"><input type="checkbox"/> Percent %</span>

**SECOND ACCOUNT SET UP FOR DIRECT DEPOSIT**

- Checking (Voided Check Required)  Savings (Voided Savings Account Slip Required)

Financial Institution:	Branch:
Account Number:	Routing Number: _____ (First 9 digits at the bottom of the check)
<input type="checkbox"/> Net Check	<input type="checkbox"/> Amount <span style="margin-left: 50px;"><input type="checkbox"/> Percent %</span>

**DIRECT DEPOSIT OFTEN TAKES UP TO 2 PAYROLLS TO TAKE EFFECT.  
YOUR FIRST CHECK WILL BE A LIVE CHECK.**

# Form W-4 (2011)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b>	<u>        </u>			
<b>B</b>	Enter "1" if: <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul> </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table> . . . . .	{	<ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	}	<b>B</b>	<u>        </u>
{	<ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	}				
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b>	<u>        </u>			
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b>	<u>        </u>			
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b>	<u>        </u>			
<b>F</b>	Enter "1" if you have at least \$1,900 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . . ( <b>Note.</b> Do <b>not</b> include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	<b>F</b>	<u>        </u>			
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then <b>less</b> "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" <b>additional</b> if you have six or more eligible children . . . . .	<b>G</b>	<u>        </u>			
<b>H</b>	Add lines A through G and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ▶	<b>H</b>	<u>        </u>			
	For accuracy, <b>complete all worksheets that apply.</b> <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you have <b>more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul> </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you have <b>more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul>	}		
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----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ <b>Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b></p>	OMB No. 1545-0074  <span style="font-size: 2em; font-weight: bold;">2011</span>
1 Type or print your first name and middle initial.	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	6 Additional amount, if any, you want withheld from each paycheck	5 <u>        </u> 6 \$ <u>        </u>
7 I claim exemption from withholding for 2011, and I certify that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶		7 <u>        </u>
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
<b>Employee's signature</b> (This form is not valid unless you sign it.) ▶		<b>Date</b> ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

### Deductions and Adjustments Worksheet

**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

<b>1</b>	Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions . . . . .	<b>1</b>	\$ _____
<b>2</b>	Enter: $\left\{ \begin{array}{l} \$11,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,500 \text{ if head of household} \\ \$5,800 \text{ if single or married filing separately} \end{array} \right\}$ . . . . .	<b>2</b>	\$ _____
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter “-0-” . . . . .	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919)	<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet</i> in Pub. 919.) . . . . .	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2011 nonwage income (such as dividends or interest) . . . . .	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero or less, enter “-0-” . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$3,700 and enter the result here. Drop any fraction . . . . .	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1 . . . . .	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 . . . . .	<b>10</b>	_____

### Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

<b>1</b>	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> )	<b>1</b>	_____
<b>2</b>	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3” . . . . .	<b>2</b>	_____
<b>3</b>	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. <b>Do not</b> use the rest of this worksheet . . . . .	<b>3</b>	_____
<b>Note.</b> If line 1 is <b>less than</b> line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
<b>4</b>	Enter the number from line 2 of this worksheet . . . . .	<b>4</b>	_____
<b>5</b>	Enter the number from line 1 of this worksheet . . . . .	<b>5</b>	_____
<b>6</b>	<b>Subtract</b> line 5 from line 4 . . . . .	<b>6</b>	_____
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . .	<b>8</b>	\$ _____
<b>9</b>	Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . .	<b>9</b>	\$ _____

**Table 1**

**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$5,000 -	0	\$0 - \$8,000 -	0	\$0 - \$65,000	\$560	\$0 - \$35,000	\$560
5,001 - 12,000 -	1	8,001 - 15,000 -	1	65,001 - 125,000	930	35,001 - 90,000	930
12,001 - 22,000 -	2	15,001 - 25,000 -	2	125,001 - 185,000	1,040	90,001 - 165,000	1,040
22,001 - 25,000 -	3	25,001 - 30,000 -	3	185,001 - 335,000	1,220	165,001 - 370,000	1,220
25,001 - 30,000 -	4	30,001 - 40,000 -	4	335,001 and over	1,300	370,001 and over	1,300
30,001 - 40,000 -	5	40,001 - 50,000 -	5				
40,001 - 48,000 -	6	50,001 - 65,000 -	6				
48,001 - 55,000 -	7	65,001 - 80,000 -	7				
55,001 - 65,000 -	8	80,001 - 95,000 -	8				
65,001 - 72,000 -	9	95,001 -120,000 -	9				
72,001 - 85,000 -	10	120,001 and over	10				
85,001 - 97,000 -	11						
97,001 -110,000 -	12						
110,001 -120,000 -	13						
120,001 -135,000 -	14						
135,001 and over	15						

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <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) ▶	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

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

Social security number									

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

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

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

**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.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### 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 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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](http://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](http://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](http://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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
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 <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

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

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

<sup>3</sup> You must show your individual name 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.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://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.

