

Application For

# Financial Assistance



**State of New York**  
David A. Paterson, Governor

**Empire State Development**

**Champlain Bridge Recovery Fund – Retail Assistance Grants**

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# Phase I Application for Champlain Bridge Retail Assistance Grants

**Retail Assistance Grants** are cash grants to retail and service firms operating in the Towns of Ticonderoga, Crown Point, Moriah or Village of Port Henry that have suffered a business revenue loss of at least 20% since the closure of the Champlain Bridge on October 16, 2009. Retail assistance grants will compensate businesses up to 50% of uninsured revenue loss up to a total of \$10,000. Assistance will be disbursed in two phases.

**Phase I** grants are capped at \$2,500 based on estimated revenue losses incurred from October 16 – 29, 2009 as compared to business revenue from the period of October 2 – 15, 2009. Phase I grants will be issued upon receipt of a completed application and required attestation. Applicants must pledge to provide full documentation as requested by Empire State Development with their Phase II application or within three months of receiving the Phase I grant, if applicant does not apply for Phase II grant.

**Phase II** grants will establish business revenue loss by comparing revenues from the fall 2009 to the same period in 2008. Businesses will be compensated for 50% of uninsured revenue losses up to \$10,000, including any Phase I grant received.

Grants will be disbursed by electronic transfer to applicant banks. A voided check from the business account is required to process this application.

Phase I applications should be printed out, completed and mailed to Empire State Development. Electronic submittals will not be accepted. Mail or deliver applications to:

Empire State Development  
Attn: Champlain Bridge Retail Assistance Grants  
30 South Pearl Street  
Albany, NY 12245

**Any questions related to the completion of the application may be directed to 800/STATE-NY (800/782-8369) or e-mailed to [ChamplainBridge@empire.state.ny.us](mailto:ChamplainBridge@empire.state.ny.us).**

## Section A – Business Information

1(a)	Business Name (Legal name of business)			
1(b)	d/b/a Company Name (if different)			
1(c)	Business Address on October 16, 2009	ZIP+4		
1(d)	Business Address (current)	ZIP+4		
1(e)	Mailing Address, if different from 1(d)			<input type="checkbox"/> Business <input type="checkbox"/> Residence
2(a)	Contact Person Name			
2(b)	Contact Person Telephone Number	(    )	Fax	(    )
2(c)	Contact Person E-mail Address			
3(a)	Federal Employer Identification Number			
3(b)	Business Certification	<input type="checkbox"/> Minority-owned Business <input type="checkbox"/> Neither <input type="checkbox"/> Woman-owned Business <input type="checkbox"/> Both		
3(d)	Brief Description of Business (e.g.: Wholesale Jewelry/Computer Consulting)			
3(e)	Business Structure/Ownership	<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Self-Employed <input type="checkbox"/> Franchise <input type="checkbox"/> Other (explain):		

**Section B – Eligible Relief Assistance**

New York State has allocated \$1,300,000 for business revenue loss relief due to the closing of the Champlain Bridge. Under the terms of this allocation, only revenue losses incurred after October 16, 2009 as compared to the same period in 2008 will be eligible for assistance.

You must meet all of the following criteria to apply for Retail Assistance Grants.

- Phase I applicants – New York State Business in operation on or before June 1, 2009 and continuing in operation at the time of application.
- Phase II applicants – New York State Business in operation on or before October 16, 2008 and continuing in operation at the time of application.
- Located in the following municipalities: Towns of Ticonderoga, Crown Point, Moriah or Village of Port Henry.
- Revenue loss of at least 20% resulting from lost business due to the bridge closure.
- Certification of information (see Section F)

Phase I: Estimate of business revenue losses

Line #		Revenue
1	October 2-15, 2009	\$
2	October 16-29, 2009	\$
3	Revenue Loss (Subtract Line 2 from Line 1)	\$
4	Business interruption insurance*	\$
5	Net revenue loss October 16-29, 2009 (Subtract Line 4 from Line 3)	\$

\*List insurance carrier(s) from Line 4 above as applicable:


Line 3 - Revenue loss		Line 1 - Revenue October 2-15, 2009		Percentage of lost revenue
\$	÷	\$	=	%

If the percentage of lost revenue is less than 20 percent you are not eligible for compensation under Phase I.

If the percentage is 20 percent or more, you are eligible for a Phase I Grant of 50% of the net revenue loss (Line 5 above) up to a cap of \$2,500. Eligible Phase I recipients may apply for additional assistance under a Phase II application of the Retail Assistance Grant. Total combined compensation for Phase I and Phase II is capped at \$10,000 per business.

Eligible Grant Amount

Line 5 – Net revenue losses October 16-29, 2009		Eligibility Limited to 50% of demonstrated lost revenue		Eligible Grant – Not to Exceed \$2,500 in Phase I
\$	X	.5 (50%)	=	\$

**Section C – Documentation** (Documentation will not be returned)

- A **voided check** for the business bank account imprinted with the business name and address.  
NOTE: All grant funds will be deposited electronically into this account.
- A completed Internal Revenue Service Form W-9. (Form attached.)

**All recipients of Phase I grants will be required to provide documentation requested by Empire State Development to verify the revenue losses stated above. Such documentation may include 2008, 2009 and 2010 financial records, sales tax and income tax returns.**

**Section D – Personal History**

Answer the following questions. If you answer "yes" to any of the questions, provide an explanation in the space provided below.

1. Is the applicant delinquent on any New York State, federal or local tax obligation?  Yes  No
2. Has the applicant ever defaulted on an obligation to the New York State Urban Development Corporation or any other agency or public benefit corporation of the State of New York?  Yes  No

If you answered "yes" to either of the above questions, provide an explanation below.

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**Section E – Notices**

- According to Internal Revenue Code § 61 (a) payments that are made to replace lost income are "income" and held to be taxable income. **Therefore, all Champlain Bridge retail Assistance Grants will be reported to the IRS and you will receive 1099 forms for each year relief assistance funds are received.**
- Submit original documents and retain a copy for your records. Documents will become property of Empire State Development and will not be returned.
- This application is a request for compensation and does not convey any award of funds.
- All calculations in the application are subject to review and adjustment. Under no circumstance do these estimates imply final award of funds.
- You will be notified of your award determination.
- Empire State Development reserves the right to modify the requirements of this application and to require additional information from the applicant. Empire State Development, acting in its sole discretion, may reject any application that it deems incomplete, ineligible for assistance or inappropriate for funding. All award decisions are final.
- Empire State Development reserves the right to reallocate funds according to the need of relief assistance.
- In the event the applicant has made any material misrepresentation in this application, in addition to any other remedies that the Empire State Development may have under law, Empire State Development may require the applicant to repay any assistance provided hereunder together with interest and penalties, if applicable.
- Program funding is limited. The deadline for Phase I application is January 30, 2010. Phase I applications received after the deadline will not be processed.
- Empire State Development's non-discrimination and affirmative action policies and programs, which are grounded in both public policy and applicable law, mandate that Empire State Development take affirmative action when implementing projects, to ensure that Minority and Women-owned Business Enterprise (M/WBE's), minority group members and women participate in the economic benefits generated by Empire State Development's participation in projects or initiatives. Empire State Development's non-discrimination

and affirmative action policies and programs will apply to this initiative wherever applicable.

**Section F – Certification of Applicant**

The undersigned does solemnly affirm, acknowledge and agree that:

- (i) He/she is authorized to execute this application on behalf of the applicant and that to the best of his/her knowledge, information and belief, all statements in the application, including all attachments hereto and any affidavits, certifications or supplementation information provided herewith, are true and accurate;
- (ii) The applicant business has been in operation since at least June 1, 2009 and continues to operate at the premises described in 1(c) on Page 1 of this Application, and is located in the Town of Crown Point, Ticonderoga, Moriah or Village of Port Henry;
- (iii) The financial estimates provided with this application reflect revenues, related solely to operations derived from the premises indicated in 1(c) on Page 1 of this Application;
- (iv) Applicants must pledge to provide full documentation as requested by Empire State Development with their Phase II application or within three months of receiving the Phase I grant, if applicant does not apply for Phase II grant;
- (v) The applicant is in compliance with all federal, state and local laws and is not delinquent on any tax obligations except as disclosed to Empire State Development;
- (vi) The applicant agrees to comply with the Champlain Bridge Retail Assistance Grants Guidelines in this application and, as published on [www.nylovesmallbiz.com](http://www.nylovesmallbiz.com);
- (vii) The receipt of any grants made under this Program is subject to the approval of the program by the ESDC Board of Directors;
- (viii) The application is subject to audit prior to and for up to three years from the date of the making of the grant;
- (ix) In the event the applicant fraudulently represents any information in the application or supporting documentation, Empire State Development may exercise any and all remedies available to it under law and shall refer the matter to the appropriate authorities for prosecution.

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

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Official Title held at business)

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

**If you have any questions, call 1/800-STATE-NY (1/800-782-8369) or email [ChamplainBridge@empire.state.ny.us](mailto:ChamplainBridge@empire.state.ny.us)**

## 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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <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 Line 1 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
or
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.

<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 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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.

## 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” line.

**Limited liability company (LLC).** Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business 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” line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### 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, 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 chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

<b>IF the payment is for . . .</b>	<b>THEN the payment is exempt for . . .</b>
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
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>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, 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 [www.irs.gov](http://www.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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

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

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

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



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

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments 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)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<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 second 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.** 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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal 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.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.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 who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. 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 must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.