



City of Los Angeles Department of Recreation and Parks  
**YOUTH EMPLOYMENT INTERNSHIP PROGRAM**

# Application Checklist

Intern Name \_\_\_\_\_ Location/Site \_\_\_\_\_

YEIP Class \_\_\_\_\_ Track # \_\_\_\_\_

✓ Form	Date Rcvd'	Notes
Registered on RecTrac		
Program Application		
Intern and Parent Agreement		
Program Rules and Regulations		
JJCPA Programming Form (Parental Agreement)		
<b>First</b> Day Survey (Pre-Questionnaire)		
<b>Signed</b> W-9 Form <b>Name on W-9 must match SOCIAL SECURITY CARD</b>		
<b>Signed</b> Copy of Social Security Card		
<b>Last</b> Day Survey (Post-Questionnaire)		
Signed For & Received Stipend Check		

Comments \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Administrative Staff Use Only			
Application	✓ Approved	✓ Denied	Youth ID Number: _____
Date Received _____	Intern Drop Date (if any) _____		
Application Reviewed by _____		Date _____	
Entered into Database by _____		Date _____	



City of Los Angeles Department of Recreation and Parks  
**YOUTH EMPLOYMENT INTERNSHIP PROGRAM**

**YEIP Program Application**

Please print neatly in completing this application.

Date \_\_\_\_\_

Receipt # \_\_\_\_\_

YEIP Class \_\_\_\_\_

Location \_\_\_\_\_

Grade:

School Attending:

APPLICANT'S INFORMATION			
NAME (First, Middle Last)	AGE	BIRTHDATE (mm/dd/yyyy)	GENDER
ADDRESS (Street, City, State, Zip)			
EMAIL ADDRESS		CELL / HOME PHONE	

PARENT/GUARDIAN INFORMATION			
NAME (First, Middle, Last)	RELATION	CELL / HOME PHONE	WORK PHONE
ADDRESS (Street, City, State, Zip)		EMAIL	

PARENT/GUARDIAN INFORMATION			
NAME (First, Middle, Last)	RELATION	CELL / HOME PHONE	WORK PHONE
ADDRESS (Street, City, State, Zip)		EMAIL	

**Instructions:** Make the appropriate selections for the following:

**RACE** - Select one of the following 10 categories

Place an X to the left of the appropriate box			
<input type="checkbox"/>	1. American Indian or Alaska Native	<input type="checkbox"/>	6. American Indian or Alaskan Native <b>AND</b> White
<input type="checkbox"/>	2. Asian	<input type="checkbox"/>	7. Asian <b>AND</b> White
<input type="checkbox"/>	3. Black or African-American	<input type="checkbox"/>	8. Black/African-American <b>AND</b> White
<input type="checkbox"/>	4. Native Hawaiian or Other Pacific Islander	<input type="checkbox"/>	9. American Indian/Alaskan Native <b>AND</b> Black/African American
<input type="checkbox"/>	5. White	<input type="checkbox"/>	10. Balance _____ / Other

**ETHNICITY** - Select one

**GENDER** - Select one

Place an X to the left of the appropriate box			
<input type="checkbox"/>	Hispanic/Latino	<input type="checkbox"/>	Male
<input type="checkbox"/>	Not Hispanic/Latino	<input type="checkbox"/>	Female
<input type="checkbox"/>		<input type="checkbox"/>	Non-Binary
<input type="checkbox"/>		<input type="checkbox"/>	Prefer not to disclose

I hereby state that the information contained within this application is truthful and accurate, and is to be considered an integral part of my agreement I may enter for the Youth Employment Internship Program (YEIP) and its classes and activities.

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

Parent/Guardian Signature \_\_\_\_\_ Date \_\_\_\_\_



# City of Los Angeles Department of Recreation and Parks YOUTH EMPLOYMENT INTERNSHIP PROGRAM

## Program Application (continued)

### MEDICAL INFORMATION

Insurance Provider (Medical Plan) \_\_\_\_\_ Policy # \_\_\_\_\_

Physician Name \_\_\_\_\_ Phone ( ) \_\_\_\_\_

Dentist Name \_\_\_\_\_ Phone ( ) \_\_\_\_\_

**Is teen on medication?** \_\_\_\_ Yes \_\_\_\_ No - **If yes, please list medication below.**

Medication \_\_\_\_\_ Amount \_\_\_\_\_ Frequency \_\_\_\_\_

Medication \_\_\_\_\_ Amount \_\_\_\_\_ Frequency \_\_\_\_\_

List any major illnesses, allergies, medical conditions, or behaviors we should be aware of in case of a major emergency

List reason for limitations of physical activities (if any), \_\_\_\_\_

**THIS AUTHORIZATION SHALL REMAIN IN EFFECT UNTIL REVOKED IN WRITING AND DELIVERED TO SAID AGENT(S).**

### AUTHORIZATION TO PARTICIPATE

My child, a minor, has my permission to participate in all CLASS Parks Teen Club activities therein (including bus, van, or walking trips). I understand that certain activities by nature have an increased risk of injury, including death, despite extensive measures taken by staff to provide a safe environment and ensure the safety of my child. I understand the nature of games, sports, water play, swimming activities and I am aware of the minor's experience and capabilities and believe my child to be qualified, in good health and in proper physical and emotional condition to participate in such activities. I agree to relieve the City of Los Angeles, Department of Recreation & Parks, its officers and agents and employees from any injury to my child in connection with this program. I further understand that the City of Los Angeles Department of Recreation & Parks CARRIES NO INSURANCE.

**PARENT INITIALS** \_\_\_\_\_

### PHOTO/ MEDIA RELEASE

The City of Los Angeles Department of Recreation and Parks, its agents and assigned representatives, has my permission to use the image (digital, film, and/or audio) of my child, a minor, for the promotion of the department programs and/or events via any City of Los Angeles media platform (audio, film, internet, print, and/or social media).

I also give permission for my child's first name to be used  YES  NO

*(If no, should this child's image be used on our department website, or any social media outlets, their name will not be included).*

**PARENT INITIALS** \_\_\_\_\_

### CONSENT TO TREATMENT OF A MINOR

I, as the parent/legal guardian of the minor participating in this program, do hereby authorize the City of Los Angeles Department of Recreation & Parks to act as agents for the undersigned to consent for any x-ray examination, anesthetic, medical or surgical diagnosis or treatment/hospital care which is deemed advisable by, and is to be rendered under the general or specialized supervision of any physician/surgeon licensed under the provisions of the Medicine Practice Act on the medical staff of a licensed hospital; whether such diagnosis or treatment is rendered at the office of said physician or at said hospital. It is understood that this authorization is given in advance of any such diagnose, treatment or hospital care which the aforementioned physician in the exercise of their best judgement, may deem advisable. This authorization shall remain effective through the conclusion of the event or program that the minor is participating in, unless revoked sooner in writing and delivered to said agent.

**PARENT INITIALS** \_\_\_\_\_

*I acknowledge that I have read and understand all of the policies listed on this application. By my child's participation I agree to follow and abide by these rules and understand that transgression of any policy is cause for immediate expulsion from the program.*

Parent/Guardian (*Signature*)

Parent/Guardian (*Print Name*)

Date



City of Los Angeles Department of Recreation and Parks  
**Youth Employment Internship Program**

## **INTERN AND PARENT AGREEMENT**

**The signing of this agreement by the internship applicant and his/her parent/guardian binds them, upon selection, to the following:**

1. To be eligible for the program, participants will need a valid taxpayer ID number (e.g., Social Security card or ITIN)
2. I understand that I am **ONLY qualified to receive a stipend/check ONCE** in the Fiscal Year (School Year). If I participate in more than one class in the fiscal year I will NOT BE PAID for the additional classes.
3. I agree to complete the Youth Employment Internship Program to the best of my abilities.
4. I understand and agree that I will attend all hours of training during the sessions for which I am selected. I understand that I cannot miss any days of class. If I miss any class or portion of a class, there will be make-up work assigned. **If I do not attend all classes or complete make-up work, I will be terminated from the program and will not receive credit for the program, nor the \$500 stipend check.**
5. The Parent/Guardian agrees to do their best to help their child meet the responsibilities of the program.
6. The City of Los Angeles Department of Recreation and Parks Youth Employment Internship Program will provide the participant with a shirt which is required to be appropriately worn at all times on all training dates. Upon the successful completion of the program, the shirt will become the property of the applicant.
7. I agree to notify the YEIP Administration if my address and/or telephone number changes while in the program **or** after completion and fill out any necessary paperwork.
8. I understand that following the completion of the program, if all YEIP paperwork is completed and turned in; including a W-9 Form, signed copy of my Social Security Card, and I have completed the required hours, I will be eligible to receive a stipend check. **Due to the long processing times, stipend checks could take up to 6 months or more to be issued.**
9. The intern will be notified of when the stipend check is available for pick-up. **The stipend/check must be picked-up and signed for by the intern, in person.** Student must show PHOTO ID to receive check.
10. I understand there will be a clear and concise set of rules for the program and they will be explained to me on the first day of training. I also understand that breaking these rules may be grounds for dismissal from the program, and forfeiture of all benefits afforded through participation in the program.

**As the parent/guardian of a participant age 18 years or under, I have read, understood, and voluntarily agree that my child \_\_\_\_\_, may participate in the CLASS Parks Youth Employment Internship Program (YEIP) and its classes and activities.**

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

Parent/Guardian Signature \_\_\_\_\_ Date \_\_\_\_\_



City of Los Angeles Department of Recreation and Parks  
**YOUTH EMPLOYMENT INTERNSHIP PROGRAM**

**PROGRAM RULES AND REGULATIONS**

1. The Youth Employment Internship Program (YEIP) is a training program that includes job preparation skills (application and writing), financial and banking skills (investments and personal checking) and life skills.
2. Registration Forms and other required paperwork must be completed and turned in by the first day of class in order to continue in the program and to receive your stipend check.
3. **Interns are required to participate in a total of 36 hours to successfully complete the program.** Participants who miss one class day will be required to make-up the hours, up to a total of 6 hours. An intern may not have a second absence or tardy.
4. Make-up hours may be completed at any non-profit organization, such as teen centers, recreation centers, Boys and Girls Clubs, churches, daycare centers, after-school programs, hospitals, etc. The organization must document the made-up hours either using a YEIP Community Service Form **or** on company letterhead signed by an overseeing employee. The documentation must include the dates, times, and number of hours worked as well as a description of the work completed.
5. Participants must **sign-in** and **sign-out** each day in order to receive full credit. If an intern fails to sign-in for the day, no hours will be awarded. Please inform an on-site instructor if you are required to be absent or leave class early.
6. Participants must bring their notebooks and all related material with them to each class and are expected to be fully prepared to participate in all activities.
7. Participants must wear their program shirts during all training days.
8. Participants must conduct themselves in a professional manner at all times. Respectful behavior is expected throughout the program and disrespectful behavior of any type will not be tolerated. Interns are to arrive to class each day with a positive attitude with the desire to learn and work as a team with others.
9. Participants must report back from all breaks on time, including lunch, or will risk losing class hours.
10. Cell phones are not permitted during training and are to be turned off prior to the start of class.
11. Participants shall refrain from using profanity.
12. Possession of weapons, drugs, alcohol, cigarettes, and/or vapes will be cause for immediate dismissal from the program.
13. Fighting, stealing, disobeying program rules, and/or any other type of misconduct will be cause of immediate dismissal from the program and may result in other disciplinary actions.
14. YEIP will not provide lunch. Snacks will be provided at each class session.
15. For safety purposes, participants must inform instructors when leaving the training area, including to the restrooms.
16. Participants should immediately inform instructors if they become aware of a problem at the site.

**I understand that a failure to comply with the above listed program rules and/or the breaking of program policy stated on all forms of the YEIP registration application may be grounds for dismissal from the program and forfeiture of all benefits afforded through participation.**

**Applicant Name** (please print) \_\_\_\_\_

**Applicant Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Parent Name** (please print) \_\_\_\_\_

**Parent/Guardian Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

# JUVENILE JUSTICE CRIME PREVENTION ACT PROGRAMMING

## PARENTAL AGREEMENT

The City of Los Angeles received funding from the **County of Los Angeles** to provide educational, pro-social, and recreational programs to youth under the provisions of the Juvenile Justice Crime Prevention Act (JJCPA). JJCPA is a statewide initiative designed to support juvenile programs that promote pro-social skills development and educational advancement.

Weekly activities will take place at \_\_\_\_\_.

**CLASS PARKS** works with schools, County agencies, community-based organizations, and other service agencies in the community; we are seeking your permission to provide your child with the opportunity to participate in these programs. As a condition to your child's participation in these programs, the JJCPA program requires that certain information about your child (such as name, gender, date of birth, ethnicity, zip code of residence, and program start and end dates) be collected and shared with the County to evaluate and assess JJCPA programs and services (Participant Information).

PLEASE BE AWARE THAT YOU OR YOUR CHILD CAN WITHDRAW FROM THIS PROGRAM AT ANY TIME.  
THERE ARE NO FEES FOR THIS SERVICE.

In consideration of the student, \_\_\_\_\_, participating in this voluntary program, the student and parent(s) releases the County of Los Angeles and City of Los Angeles of all liabilities that might occur as a result of participation in this program and consents to the release of the Participant Information to the County to study the effectiveness of JJCPA programs and services.

**Note:** Even though your child's Participant Information will remain confidential, such information will be kept for statistical purposes by the Los Angeles County Probation Department to study the effectiveness of JJCPA programs and services.

If you would like your child to participate in these JJCPA services, please sign and date this letter and return it to our office.

\_\_\_\_\_  
Parent Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Minor's Signature

\_\_\_\_\_  
Date

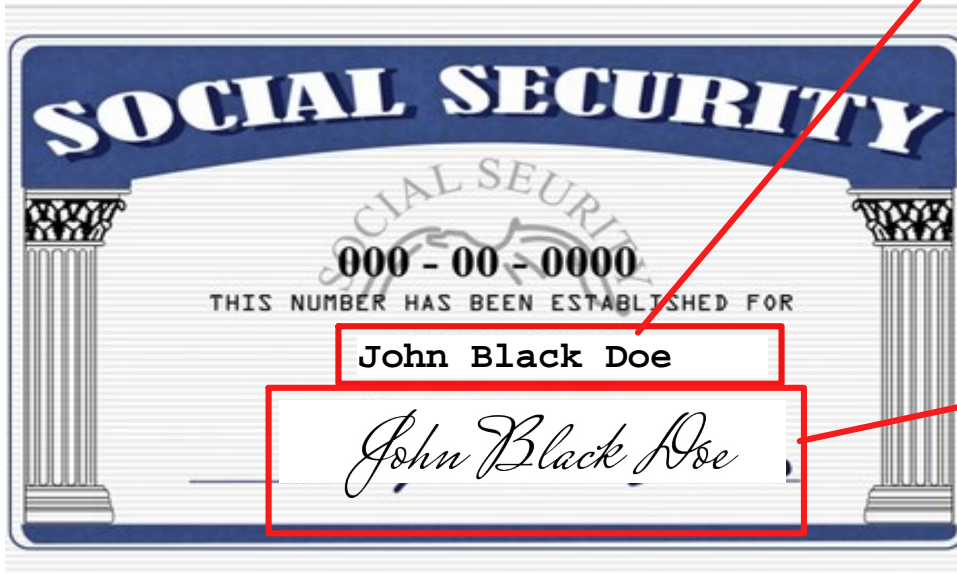
\_\_\_\_\_  
Staff Signature

\_\_\_\_\_  
Date

## How to complete your social security card :

1. Sign full name in cursive. Do not print name.
2. Signature must be in blue or black ink
3. Do not sign name below Social Security card.
4. Social Security card is only valid if signed.
5. Social Security Card must be signed in order to receive stipend check. If card is not signed you will not receive stipend.
6. Do not copy Social Security Card on color paper. Use only white paper.
7. Parent / Guardian can not sign social security card.

If the intern has 3,4, or 5 names on SSN card they need to sign ALL names in cursive. That goes for the W9 as well. Names need to be the same.



## How to complete W- 9:

1. Print full name on line 1. Write name as stated on social security card.
2. Use blue or black ink. Do not use pencil.
3. Print address, city, state, and zip code on line 6 & 7.
4. Sign full name in cursive on signature line.
5. Do not print name.
6. Parent / Guardian can not sign W-9

Please write out all words for example  
**W = West**  
**Bldv= Boulevard**

**W-9**  
 Form (Rev. November 2005)  
 Department of the Treasury  
 Internal Revenue Service

**Request for Taxpayer Identification Number and Certification**

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

Name (as shown on your income tax return)  
**John Black Doe**

Check appropriate box  Individual/ Sole proprietor  Corporation  Partnership  Other  Exempt from backup withholding

Address  
 3900 South Chey Chase Drive  
 City, state, and ZIP code  
 Los Angeles, CA. 90039

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

Social security number  
 000-00-0000  
 or  
 Employer identification number

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person *John Black Doe* Date **10-13-22**

**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.

**U.S. person.** 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**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,





By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

<sup>1</sup> See Form 1099-MISC, Miscellaneous 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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

### Line 5

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

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](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. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.**

You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.**

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.**

You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<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*, earlier.

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

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

## Privacy Act Notice

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