BAY AREA CHESS

A public service organization offering After School Enrichment,
Tournaments, Summer Camps, and Winter Camps.

Transforming Lives Through Chess

Paperwork Checklist

Welcome to Bay Area Chess! Enclosed you will find the paperwork needed to complete the onboarding process. **You will not be able to begin working without the required paperwork**. You should have received an email attachment for the **W-9 Form**, **Livescan Request Form**, and **TB Evaluation form**. The remainder of the paperwork is enclosed in this packet. Please refer to the checklist below to ensure you have filled out all required paperwork. Areas that require a signature have been highlighted in yellow.

The free training for the harassment training can be found at this Website (please print and return the certificate upon completion):

https://sexual-harassment-prevention-training.calcivilrights.ca.gov/NonSupervisoryEnglish/story.html

Form	Complete?
Live Scan Background Check Form (Emailed)	
Negative TB Test	
Mandated Reporter Certificate (Training Email)	
Harassment Training Certificate (Online)	
Signed Independent Contractor Agreement	
Completed W-9	
Completed Direct Deposit Form	
Signed Mandated Reporter Statement	
Signed Non-Disclosure Agreement	
Payroll Policy	
Sexual Harassment Policy + Signed Acknowledgment	
Completed Emergency Contact Form	

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COACH BENEFIT SUMMARY

- No entry fee to any Bay Area Chess Tournament. (Will not be eligible for prize money.) Discount code: 'coachfree'.
- 50% discount to any Bay Area Chess Tournament. (Will be eligible for prize money.) Discount code: 'coach$'.
- $50 for every coach referral that gets hired by Bay Area Chess.
- $50 for every new school referral that completes one session of instruction.
- Letters of Recommendations.
- Direct Deposit of Payments.
- Priority in private student referrals.
- Priority in Tournament Director (TD) assignments and work.

INDEPENDENT CONTRACTOR AGREEMENT

Agreement made this _____ day of _____ (Month), _____ (Year) by and between BayAreaChess, Inc.

("Company") and _____ ("Independent contractor").

Independent contractor is an independent contractor willing to provide certain skills and abilities to the Company that the Company has need for.

In consideration of the mutual terms, conditions and covenants hereinafter set forth, Company and Independent contractor agree as follows:

1. The Company hereby employs the independent contractor as an independent contractor, and the Independent contractor hereby accepts employment.

2. The term of this Agreement shall commence on _____. After the first thirty (30) days of the term, either party may, without cause, terminate this Agreement by giving 30 days' written notice to the other.

3. Company shall pay to Independent contractor and Independent contractor shall accept from the Company as compensation for all services to be provided pursuant to this Agreement as stated in the Coach Offer Letter. Independent Contractor is responsible for any and all taxes. Independent Contractor will also receive a $50.00 finder's fee for each school coach brought to Bay Area Chess. Company shall not reimburse for any travel or related expenses.

4. Independent contractor shall provide on an "as needed" basis the following services: Instructional chess classes. Independent Contractor shall devote such time, attention and energies as required.

5. Independent Contractor is an Independent Contractor and may engage in other business activities provided, however, that Independent Contractor shall not during the term of this Agreement solicit Company's employees, independent contractors or accounts on behalf of Independent Contractor or another entity.

6. If Independent Contractor becomes unable to perform services pursuant to this Agreement by reason of illness, incapacity or death, compensation shall cease upon the happening of the event.

7. Neither party may assign this Agreement without the express written consent of the other party.

8. Independent Contractor is an Independent Contractor and nothing contained in this Agreement shall be deemed or interpreted to constitute the Independent Contractor as a partner, agent or employee of the Company, nor shall either party have any authority to bind the other.

9. It is agreed between the parties that there are no other agreements or understandings between them relating to the subject matter of this Agreement. This Agreement supersedes all prior agreements, oral or written, between the parties and is intended as a complete and exclusive statement of the agreement between the parties. No change or modification of this Agreement shall be valid unless the same be in writing and signed by the parties.

10. All notices required or permitted to be given hereunder shall be in writing and may be delivered personally or by Certified Mail - Return Receipt Requested, postage prepaid, addressed to the party's last known address.

11. This Agreement shall be construed in accordance with and governed by the laws of the State of California.

Company can terminate this contract immediately and without any notice in the event of Contractor's breach of Company's policy, such as missing a scheduled class, tardiness, dishonesty or any other misconduct, violation.

INTENDING TO BE LEGALLY BOUND, the parties hereto have caused this

Agreement to be executed as of the date first above written.

BY____BayAreaChess, Inc. _____	_____James Bethany _____	_____9/1/2019_____
(Company)	(Name/Please Print)	(Date)
BY_____	_____	_____
(Independent Contractor Signature)	(Name/Please Print)	(Date)

Non-disclosure Agreement

I, _____, ("Coach") agree that while under contract with BayAreaChess, Inc. ("BAC") as an employee or independent contractor, I am hereto legally bound by the agreement as follows:

1. During the contract, Coach shall not solicit any customer, client or account of BAC for private purposes, except as a private student.

2. During the contract, Coach shall not disclose to anyone any Confidential Information regarding BayAreaChess, Inc. Examples of such confidential information is name and addresses of customers or financial information pertaining to BAC or its clients.

3. Coach shall not reveal information of BAC's records to unauthorized persons. Examples of such records are analytical data regarding BAC or its clients.

4. Coach shall not publish or broadcast material in which BAC is identified, or in connection with BayAreaChess, Inc. unless it pertains to the coaching duties for which Coach is assigned. Coach shall not knowingly submit inaccurate or untruthful information on any BAC's record, report or document.

Coach agrees that, if Coach shall violate any above stated covenants or agreements, BAC shall be entitled to restitution. Following termination of contract, Coach shall return all Confidential Information within three (3) calendar days and/or irretrievably delete all electronic form of Confidential Information and to confirm the fact of deletion in writing within three (3) calendar days.

Coach also agree to return all property in his/her possession at the time of the termination with BAC, including but not limited to all documents, records and equipment relating to the business of BAC and its Customers, Customer Prospects, and/or Vendors.

This Agreement contains the entire agreement and understanding by and between BAC and Coach with respect to the covenant against competition herein referred to. No change or modification hereof shall be valid or binding unless the same is in writing and signed by the party intended to be bound.

IN WITNESS WHEREOF, BAC and Coach have duly executed this Agreement under seal as of the day and year first above written.

Signature: _____ Date: _____

Non-Federal Direct Deposit Enrollment Request Form

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Authorization agreement for automatic deposits (ACH credits)

I (we) authorize the Bay Area Chess to initiate credit entries to my bank _____ Checking and/or Saving accounts indicated below and to credit the same to such amount. I (we) acknowledge that the origination of the ACH transactions to my account must comply with the provisions of U.S. Law.

Note: Funds can be deposited into one account or spilt between accounts as a set percent or dollar amount.

Account Type: ☐ Checking ☐ Savings

Routing Number: _____ Routing Number: _____

Account Number: _____ Account Number: _____

Deposit Amount: _____ % Deposit Amount: _____ %

If monies to which I am not entitled are deposited to my account, I authorize the Company (issuer) to direct the financial institution to return said funds and I authorize the financial institution to act on the Company's direction and to return said funds. This authority will remain in effect until Employer/Company has received written notification from me of its termination in such time and in such manner as to afford Company and financial institution a reasonable opportunity to act on it.

First Name	Middle Name	Last Name	
Address	City	State	Zip
Signature(required)	Date	Tel Number	

NOTE: Written credit authorization must provide that the receiver may revoke the authorization only by notifying the originator in the manner specified in the authorization.

Payroll Policies and Procedures

Coaches are scheduled in advance for shifts and sent a timecard prepared by BayAreaChess with their scheduled hours for approval. Coaches are responsible for keeping track of time worked and notifying BayAreaChess of any mistakes on the timecard.

At the end of the pay period, Tiffany will be preparing the time cards for each of the coaches and will email or text you your timecards by the "Time Card Sent" date listed.

You have until the Payroll Processing date to approve or send back any corrections.

Please note that dates highlighted in yellow are for payroll dates that have a shorter window for timecard approval than the rest of the pay periods.

You may choose to have your paychecks deposited electronically into an account(s) by filling out a direct deposit form. If you choose direct deposit, your paycheck will be on your account on the "Check Date". If you do not choose direct deposit, then you will be issued a physical check mailed to your address.

Pay Period Start	Pay Period End	Timecards Sent	Payroll Processed	Pay Date
Sunday	*Saturday*	*Tuesday*	*Wednesday*	*Friday*
12/27/2026	1/9/2027	1/12/2027	1/13/2027	1/15/2027
1/10/2027	1/23/2027	1/26/2027	1/27/2027	1/29/2027
1/24/2027	2/6/2027	2/9/2027	2/10/2027	2/12/2027
2/7/2027	2/20/2027	2/23/2027	2/24/2027	2/26/2027
2/21/2027	3/6/2027	3/9/2027	3/10/2027	3/12/2027
3/7/2027	3/20/2027	3/23/2027	3/24/2027	3/26/2027
3/21/2027	4/3/2027	4/6/2027	4/7/2027	4/9/2027
4/4/2027	4/17/2027	4/20/2027	4/21/2027	4/23/2027
4/18/2027	5/1/2027	5/4/2027	5/5/2027	5/7/2027
5/2/2027	5/15/2027	5/18/2027	5/19/2027	5/21/2027
5/16/2027	5/29/2027	6/1/2027	6/2/2027	6/4/2027
5/30/2027	6/12/2027	6/15/2027	6/16/2027	6/17/2027
6/13/2027	6/26/2027	6/29/2027	6/30/2027	7/2/2027
6/27/2027	7/10/2027	7/13/2027	7/14/2027	7/16/2027
7/11/2027	7/24/2027	7/27/2027	7/28/2027	7/30/2027
7/25/2027	8/7/2027	8/10/2027	8/11/2027	8/13/2027
8/8/2027	8/21/2027	8/24/2027	8/25/2027	8/27/2027
8/22/2027	9/4/2027	9/7/2027	9/8/2027	9/10/2027
9/5/2027	9/18/2027	9/21/2027	9/22/2027	9/24/2027
9/19/2027	10/2/2027	10/5/2027	10/6/2027	10/8/2027
10/3/2027	10/16/2027	10/19/2027	10/20/2027	10/22/2027
10/17/2027	10/30/2027	11/2/2027	11/3/2027	11/5/2027
10/31/2027	11/13/2027	11/16/2027	11/17/2027	11/19/2027
11/14/2027	11/27/2027	11/30/2027	12/1/2027	12/3/2027
11/28/2027	12/11/2027	12/14/2027	12/15/2027	12/17/2027
12/12/2027	12/25/2027	12/28/2027	12/29/2027	12/30/2027
12/26/2027	1/8/2028	1/11/2028	1/12/2028	1/14/2028

Note: Dates are different for Juneteenth and New Years week.

Emergency Contact Information

Name: _____ Position: _____

Personal Contact Information:

Address: _____ City, State, Zip: _____

Cell Phone #: (_____) _____ - _____ Home Phone #: (_____) _____ - _____

Emergency Contact Information (Please provide at least 1 contact):

Emergency Contact #1:

Name: _____ Relationship: _____

Address: _____ City, State, Zip: _____

Cell Phone #: (_____) _____ - _____ Home Phone #: (_____) _____ - _____

Emergency Contact #2:

Name: _____ Relationship: _____

Address: _____ City, State, Zip: _____

Cell Phone #: (_____) _____ - _____ Home Phone #: (_____) _____ - _____

Emergency Contact #3:

Name: _____ Relationship: _____

Address: _____ City, State, Zip: _____

Cell Phone #: (_____) _____ - _____ Home Phone #: (_____) _____ - _____

❑ **(Check Box)** I have voluntarily provided the above contact information and authorize Bay Area Chess, inc. and its representatives to contact any of the above on my behalf in the event of an emergency.

Signature: _____ Date: _____

STATEMENT ACKNOWLEDGING REQUIREMENT TO REPORT CHILD ABUSE

NOTE: RETAIN IN EMPLOYEE/LICENSEE FILE

NAME:	POSITION:

California law REQUIRES certain persons to report known or suspected child abuse. As an administrator, contractor, or employee of a public or private youth center, youth recreation program, or youth organization, YOU are one of those persons - a "mandated reporter."

PERSONS WHO ARE REQUIRED TO REPORT ABUSE

Mandated reporters include an administrator or employee of a public or private youth center, youth recreation program, or youth organization. [PC § 11165.7(a)(7)] Mandated reporters also include an administrator, board member, or employee of a public or private organization whose duties require direct contact and supervision of children, including a foster family agency. [Penal Code ("PC") § 11165.7(a)(8)] No supervisor or administrator may impede or inhibit an individual's reporting duties or subject the mandated reporter to any sanction for making the report. [PC § 11166(h)]

WHEN REPORTING ABUSE IS REQUIRED

A mandated reporter, who in his or her professional capacity, or within the scope of his or her employment, has knowledge of or observes a person under the age of 18 years whom he or she knows or reasonably suspects has been the victim of child abuse or neglect must report the suspected incident. The reporter must contact a designated agency immediately or as soon as practically possible by telephone, and shall prepare and send a written report within 36 hours of receiving the information concerning the incident. [PC § 11166(a)]

ABUSE THAT MUST BE REPORTED

Physical injury inflicted by other than accidental means on a child. [PC § 11165.6]

Sexual abuse meaning sexual assault or sexual exploitation of a child. [PC § 11165.1]

Neglect meaning the negligent treatment, lack of treatment, or the maltreatment of a child by a person responsible for the child's welfare under circumstances indicating harm or threatened harm to the child's health or welfare. [PC § 11165.2]

Willful harming or injuring or endangering a child meaning a situation in which any person inflicts, or willfully causes or permits a child to suffer, unjustifiable physical pain or mental suffering, or causes or permits a child be placed in a situation in which the child or child's health is endangered. [PC § 11165.3]

Unlawful corporal punishment or injury willfully inflicted upon a child and resulting in a traumatic condition. [PC § 11165.4]

WHERE TO CALL IN AND SEND THE WRITTEN ABUSE REPORT

Reports of suspected child abuse or neglect must be made to any police department or sheriff's department (not including a school district police or security department), county probation department, if designated by the county to receive mandated reports, or the county welfare department. [PC § 11165.9] The written report must include the information described in Penal Code section 11167(a) and may be submitted on form SS 8572.

IMMUNITY AND CONFIDENTIALITY OF REPORTER AND OF ABUSE REPORTS

Persons legally mandated to report suspected child abuse have immunity from criminal or civil liability for reporting as required or authorized by law. [PC § 11172(a)] The identity of a mandated reporter is confidential and disclosed only among agencies receiving or investigating reports, and other designated agencies. [PC § 11167(d)(1)] Reports are confidential and may be disclosed only to specified persons and agencies. Any violation of confidentiality is a misdemeanor punishable by imprisonment, fine, or both. [PC § 11167.5(a)-(b)]

PENALTY FOR FAILURE TO REPORT ABUSE

A mandated reporter who fails to make a required report is guilty of a **misdemeanor** punishable by up to six months in jail, a fine of $1000, or both. [PC § 11166(b)]

COPY OF THE LAW

Prior to my contract or employment in a public or private organization whose duties require direct contact and supervision of children or a youth center, youth recreation program, or youth organization, my employer provided me with a copy of Penal Code sections 11165.7, 11166, and 11167. [PC § 11166.5(a)]

ACKNOWLEDGMENT OF RESPONSIBILITY

I, _____, have knowledge of my responsibility to report known or suspected child abuse in compliance with Penal Code section 11166. [PC § 11166.5(a)]

SIGNATURE:	DATE:

_____	_____

Acknowledgment of Receipt of Sexual Harassment Policy

I, _____, acknowledge that I have read and received the Bay Area Chess, Inc. Sexual Harassment Policy. I understand that it is my responsibility to familiarize myself and abide by the guidelines contained in this policy. I understand that retaliation of any kind for the reporting of a violation of this policy is unlawful and will lead to disciplinary action up to, and including, termination.

I understand that I may direct any questions to my immediate supervisor or Human Resources at tiffany@bayareachess.com.

Signature: _____

Date: _____

Anti-Harassment Policy

What is Workplace Harassment?

Harassment of any kind is bothersome, demeaning, irritating, and annoying behavior based on personal attributes such as race, color, religion, and other protected classes. Sexual harassment is specifically harassment of a sexual nature. Disrespectful or offensive behavior by administrators, coaches, students, or third parties is inappropriate and, in some cases, may be an abuse of authority. The involved parties can be anyone - men or women; supervisors or managers, subordinates, peers (including students), independent contractors or volunteers, or third parties. A workplace free of discrimination and harassment is a right under California law.

California Department of Fair Employment and Housing

The **California Fair Employment and Housing Act (FEHA)** protects individuals from unlawful harassment and discrimination based on the following protected classes:

- Race, color
- Ancestry, national origin
- Religion, creed
- Age (over 40)
- Disability, mental and physical
- Sex, gender (including pregnancy, childbirth, breastfeeding or related medical conditions)
- Sexual orientation
- Gender identity, gender expression
- Medical condition
- Genetic information
- Marital status
- Military and veteran status

The Organization also prohibits discrimination, harassment, disrespectful or unprofessional conduct based on the perception that anyone has any of those characteristics, or is associated with a person who has or is perceived as having any of those characteristics.

EEOC Definition of Sexual Harassment

The Equal Employment Opportunity Commission (EEOC) defines sexual harassment in the workplace as:
"Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, (2) submission to or rejection of such conduct by an individual is used as a basis for employment decisions affecting such individual, or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating hostile or offensive working environment."

Prohibited harassment, disrespectful or unprofessional conduct includes, but is not limited to, the following behavior:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations, comments, posts or messages;
- Visual displays such as derogatory and/or sexually-oriented posters, photography, cartoons, drawings or gestures;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race or any other protected basis;
- Threats and demands to submit to sexual requests or sexual advances as a condition of continued employment, or to avoid some other loss and offers of employment benefits in return for sexual favors;
- Retaliation for reporting or threatening to report harassment; and
- Communication via electronic media of any type that includes any conduct that is prohibited by state and/or
- federal law or by company policy.
- Sexual harassment does not need to be motivated by sexual desire to be unlawful or to violate this policy. For example, hostile acts toward an employee because of his/her gender can amount to sexual harassment, regardless of whether the treatment is motivated by sexual desire.
- Prohibited harassment is not just sexual harassment but harassment based on any protected category.

Harassment may spring from attitudes or emotions, fears or misunderstandings; but ultimately harassment is a behavior, and individuals are responsible for their own behavior and its consequences. Harassment may occur over the course of several incidents or it can be one single incident serious enough to create a hostile work environment. One does not need to be the intended target of the harassment to bring a complaint forward, simply witnessing harassment is sufficient to bring it to the Organization's attention.

What if you experience or witness harassment?

Harassment is unacceptable in any organization or educational environment. Bay Area Chess has policies and support structures to enable everyone on campus to work and learn in an environment free of harassment. Here are some additional guidelines should you encounter harassment:

1. **Consider firmly, clearly and directly** telling the harasser to stop, if possible.
2. Document the conversation or offending behavior.
3. Follow Bay Area Chess' complaint procedures.
4. File a complaint with DFEH or EEOC.

Complaint Process:

Bay Area Chess takes each and every complaint seriously and will make an effort to thoroughly investigate allegations of sexual harassment and all other forms of discrimination in a timely manner. Any individual who feels they have been a victim of unlawful harassment or discrimination should notify Human Resources and fill out a complaint form explaining the offensive conduct. You are not required to speak with your supervisor first before going to Human Resources. Additionally, verbal complaints of harassment will also be taken with the same level of seriousness as a written complaint form.

BAC will maintain confidentiality to the extent possible, however the organization cannot guarantee full confidentiality during the course of the investigation. The individual filling out the complaint form may choose to leave some areas blank or omit their name, however, this greatly hinders the ability of BAC to take appropriate action if the complaint is anonymous. You do not need to be the one harassed in order to file a complaint, simply witnessing sexual harassment is enough to bring it to attention. Supervisors and managers who have knowledge of potential sexual harassment must report this information to Human Resources as soon as possible.

NOTE: Sexual assault is a serious criminal offense and your safety should be priority. If you are a victim of sexual assault, battery, or rape during the course of your employment, you should dial 911 to notify law enforcement, receive medical treatment, and make a report. You should then notify Human Resources to file a complaint.

Once a complaint form is filled out, you will receive a timely response as to the next course of action. In the meantime, immediate measures will be taken pending the investigation such as alternative work schedules or assignments, and, in some very serious cases, the alleged harasser or alleged harassment victim may be put on a leave from employment.

We are committed to ensuring a fair and impartial investigation, only by those who are qualified to do so, that does not compromise the due process rights of either party. If there is a conflict of interest for the

investigating party, a qualified third party investigator will be used in order to maintain fairness and impartiality. The investigation may include interviews of the parties and witnesses and a review of evidence or other documents. All information obtained will be kept as confidential as possible and only disclosed on a need-to-know basis. There will be zero tolerance for any retaliation for participating in the investigation.

All interviews and evidence will be documented and tracked in order to ensure progress is being made throughout the investigation. This may include notes, recordings, signed statements, or other forms of documentation.

At the close of the investigation, a reasonable, good-faith conclusion will be reached and communicated to all affected parties in a timely manner. From this point, if sexual harassment is determined to have occured, the organization will take final remedial actions appropriate to the offense and result of the investigation. Examples of possible actions taken will be appropriate to the seriousness of the offense and may include: suspension, write-ups, transfers, or termination of employment.

It is unlawful to retaliate against an individual who has opposed, complained about or filed a charge of discrimination or harassment, or taken part in the investigation or resolution of such a complaint or charge. Bay Area Chess will not tolerate any unlawful retaliation in response to an investigation and may take appropriate disciplinary action up to, and including, termination of at-will employment. Employees should also know that if they engage in unlawful harassment, they can be held personally liable for the misconduct.

You may choose to contact Human Resources first to conduct an internal investigation, or you have the option of filing a complaint with the Equal Employment Opportunity Commission (EEOC) or the Department of Fair Employment and Housing (DFEH).

HR Contact:	**EEOC:**	**DFEH:**
Tiffany Farah	1-800-669-4000	1- 800-884-1684
tiffany@bayareachess.com	Online or by Mail	Online or by Mail

STATE OF CALIFORNIA
BCIA 8016
(Rev. 03/2024)

Print Form | Reset Form

REQUEST FOR LIVE SCAN SERVICE

Applicant Submission

AD 138
ORI (Code assigned by DOJ)

Contract Agency
Authorized Applicant Type

Chess Instructor
Type of License/Certification/Permit OR Working Title (Maximum 30 characters - if assigned by DOJ, use exact title assigned)

Contributing Agency Information:

Bay Area Chess Inc.
Agency Authorized to Receive Criminal Record Information

14220
Mail Code (five-digit code assigned by DOJ)

2050 Concourse Drive #42
Street Address or P.O. Box

James Bethany
Contact Name (mandatory for all school submissions)

San Jose
City

CA
State

95131
ZIP Code

4084096596
Contact Telephone Number

Applicant Information:

Last Name | First Name | Middle Initial | Suffix

Other Name: (AKA or Alias)

Last Name | First Name | Suffix

Date of Birth

Sex ☐ Male ☐ Female ☐ Nonbinary/Unspecified

Driver's License Number

Height | Weight | Eye Color | Hair Color

Billing Number 150813
(Agency Billing Number)

Place of Birth (State or Country) | Social Security Number

Misc. Number
(Other Identification Number)

Home Address — Street Address or P.O. Box | City | State | ZIP Code

I have received and read the included Privacy Notice, Privacy Act Statement, and Applicant's Privacy Rights.

Applicant Signature | Date

Your Number:
OCA Number (Agency Identifying Number)

Level of Service: ☐ DOJ ☐ FBI
(If the Level of Service indicates FBI, the fingerprints will be used to check the criminal history record information of the FBI.)

If re-submission, list original ATI number:
(Must provide proof of rejection)
Original ATI Number

Employer (Additional response for agencies specified by statute):

Employer Name

Street Address or P.O. Box | Telephone Number (optional)

City | State | ZIP Code | Mail Code (five digit code assigned by DOJ)

Live Scan Transaction Completed By:

Name of Operator | Date

Transmitting Agency | LSID | ATI Number | Amount Collected/Billed

REQUEST FOR LIVE SCAN SERVICE

Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The California Justice Information Services (CJIS) Division in the Department of Justice (DOJ) collects the information requested on this form as authorized by Business and Professions Code sections 4600-4621, 7574-7574.16, 26050-26059, 11340-11346, and 22440-22449; Penal Code sections 11100-11112, and 11077.1; Health and Safety Code sections 1522, 1416.20-1416.50, 1569.10-1569.24, 1596.80-1596.879, 1725-1742, and 18050-18055; Family Code sections 8700-87200, 8800-8823, and 8900-8925; Financial Code sections 1300-1301, 22100-22112, 17200-17215, and 28122-28124; Education Code sections 44330-44355; Welfare and Institutions Code sections 9710-9719.5, 14043-14045, 4684-4689.8, and 16500-16523.1; and other various state statutes and regulations. The CJIS Division uses this information to process requests of authorized entities that want to obtain information as to the existence and content of a record of state or federal convictions to help determine suitability for employment, or volunteer work with children, elderly, or disabled; or for adoption or purposes of a license, certification, or permit. In addition, any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The DOJ's general privacy policy is available at **http://oag.ca.gov/privacy-policy**.

Providing Personal Information. All the personal information requested in the form must be provided. Failure to provide all the necessary information will result in delays and/or the rejection of your request.

Access to Your Information. You may review the records maintained by the CJIS Division in the DOJ that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process applications pertaining to Live Scan service to help determine the suitability of a person applying for a license, employment, or a volunteer position working with children, the elderly, or the disabled, we may need to share the information you give us with authorized applicant agencies.

The information you provide may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes.
- To another government agency as required by state or federal law.

Contact Information. For questions about this notice or access to your records, you may contact the Associate Governmental Program Analyst at the DOJ's Keeper of Records at (916) 210-3310, by email at **keeperofrecords@doj.ca.gov,** or by mail at:

Department of Justice
Bureau of Criminal Information & Analysis
Keeper of Records
P.O. Box 903417
Sacramento, CA 94203-4170

REQUEST FOR LIVE SCAN SERVICE

Privacy Act Statement

Authority. The FBI's acquisition, preservation, and exchange of fingerprints and associated information is generally authorized under 28 U.S.C. 534. Depending on the nature of your application, supplemental authorities include Federal statutes, State statutes pursuant to Pub. L. 92-544, Presidential Executive Orders, and federal regulations. Providing your fingerprints and associated information is voluntary; however, failure to do so may affect completion or approval of your application.

Principal Purpose. Certain determinations, such as employment, licensing, and security clearances, may be predicated on fingerprint-based background checks. Your fingerprints and associated information/biometrics may be provided to the employing, investigating, or otherwise responsible agency, and/or the FBI for the purpose of comparing your fingerprints to other fingerprints in the FBI's Next Generation Identification (NGI) system or its successor systems (including civil, criminal, and latent fingerprint repositories) or other available records of the employing, investigating, or otherwise responsible agency. The FBI may retain your fingerprints and associated information/biometrics in NGI after the completion of this application and, while retained, your fingerprints may continue to be compared against other fingerprints submitted to or retained by NGI.

Routine Uses. During the processing of this application and for as long thereafter as your fingerprints and associated information/biometrics are retained in NGI, your information may be disclosed pursuant to your consent, and may be disclosed without your consent as permitted by the Privacy Act of 1974 and all applicable Routine Uses as may be published at any time in the Federal Register, including the Routine Uses for the NGI system and the FBI's Blanket Routine Uses. Routine uses include, but are not limited to, disclosures to: employing, governmental, or authorized non-governmental agencies responsible for employment, contracting, licensing, security clearances, and other suitability determinations; local, state, tribal, or federal law enforcement agencies; criminal justice agencies; and agencies responsible for national security or public safety.

REQUEST FOR LIVE SCAN SERVICE

Noncriminal Justice Applicant's Privacy Rights

As an applicant who is the subject of a national fingerprint-based criminal history record check for a noncriminal justice purpose (such as an application for employment or a license, an immigration or naturalization matter, security clearance, or adoption), you have certain rights which are discussed below.

- You must be provided written notification[1] that your fingerprints will be used to check the criminal history records of the FBI.
- You must be provided, and acknowledge receipt of, an adequate Privacy Act Statement when you submit your fingerprints and associated personal information. This Privacy Act Statement should explain the authority for collecting your information and how your information will be used, retained, and shared. [2]
- If you have a criminal history record, the officials making a determination of your suitability for the employment, license, or other benefit must provide you the opportunity to complete or challenge the accuracy of the information in the record.
- The officials must advise you that the procedures for obtaining a change, correction, or update of your criminal history record are set forth at Title 28, Code of Federal Regulations (CFR), Section 16.34.
- If you have a criminal history record, you should be afforded a reasonable amount of time to correct or complete the record (or decline to do so) before the officials deny you the employment, license, or other benefit based on information in the criminal history record. [3]

You have the right to expect that officials receiving the results of the criminal history record check will use it only for authorized purposes and will not retain or disseminate it in violation of federal statute, regulation or executive order, or rule, procedure or standard established by the National Crime Prevention and Privacy Compact Council. [4]

If agency policy permits, the officials may provide you with a copy of your FBI criminal history record for review and possible challenge. If agency policy does not permit it to provide you a copy of the record, you may obtain a copy of the record by submitting fingerprints and a fee to the FBI. Information regarding this process may be obtained at https://www.fbi.gov/services/cjis/identity-history-summary-checks.

If you decide to challenge the accuracy or completeness of your FBI criminal history record, you should send your challenge to the agency that contributed the questioned information to the FBI. Alternatively, you may send your challenge directly to the FBI. The FBI will then forward your challenge to the agency that contributed the questioned information and request the agency to verify or correct the challenged entry. Upon receipt of an official communication from that agency, the FBI will make any necessary changes/corrections to your record in accordance with the information supplied by that agency. (See 28 CFR 16.30 through 16.34.) *You can find additional information on the FBI website at* https://www.fbi.gov/about-us/cjis/background-checks.

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[1] Written notification includes electronic notification, but excludes oral notification

[2] https://www.fbi.gov/services/cjis/compact-council/privacy-act-statement

[3] See 28 CFR 50.12(b)

[4] See U.S.C. 552a(b); 28 U.S.C. 534(b); 34 U.S.C. § 40316 (formerly cited as 42 U.S.C. § 14616), Article IV(c)

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

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

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

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

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

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

			–		–				

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

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

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

3. Claim exemption from backup withholding if you are a U.S. exempt payee; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.

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 as defined under section 581.

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

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

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

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

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 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/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 800-829-4059.

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

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

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

Go to *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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.