

**Farmers Market
Voucher Program
Guidelines
2020**



800 Cheshire Road

Delaware, OH 43015

740-363-6677

www.mysourcepoint.org

Program Mission

The primary objective of SourcePoint's Senior Farmers Market Voucher Program is to improve access to healthy foods for low income older adults by providing financial assistance for purchasing locally grown produce from farmers markets. The program will also assist in supporting local growers by encouraging consumer attendance at farmers markets and small businesses in our community.

Eligibility Criteria

Any Delaware County resident, 55 years of age or older, who has an annual household income at or below 200% of the federal poverty level is eligible. For the 2020 season, the maximum household income amount is \$25,520 for a single person or \$34,480 for a couple. Participants may assign up to two proxies to shop and use the vouchers at the markets on their behalf. Participants must not reside in a nursing home or facility where meals are provided.

Vouchers

All vouchers regardless of the month issued will be valid through October 31, 2020. Participants will receive 20 vouchers with a total value of \$60 while supplies last. Vouchers are distributed on a first come, first served basis. No replacement vouchers will be issued in the event of loss.

All vouchers have a value of \$3.00; no change will be given for purchases under the value of the voucher. No taxes will be collected on the purchases of food with the vouchers, as the State of Ohio does not charge state or local taxes on the purchase of any food items. Vouchers are tracked by SourcePoint to ensure no duplicates have been submitted.

Voucher Distribution

Due to the COVID-19 pandemic, it is necessary to make changes to our program to ensure everyone's safety. SourcePoint will host drive-through voucher distribution days on the following dates:

FRIDAY 5/29, 2:00PM-6:00PM

SATURDAY 5/30, 9:00AM-12:00PM

Please make sure your application is filled out completely before you arrive so that we can get your vouchers to you as quickly as possible and keep the line moving. During the waiting period you must remain in your vehicle, as SourcePoint will not be open for public access to use restrooms, etc. Our volunteers will be wearing masks and gloves, so we recommend that you do too if you have them available.

You must bring your completed, signed voucher application and your driver's license or other documentation showing your birthdate and current Delaware County address. If a proxy is applying on your behalf, the application must be signed by both of you, and the proxy will have to show **both** your ID and their own in order to get your vouchers.

The distribution days listed above may be your only opportunity to receive vouchers. Each farmers market is subject to change and we cannot consistently guarantee safe conditions for our volunteers, which means we may not be distributing vouchers at the farmers markets this year. SourcePoint is currently closed to the public, so there will not be walk-in hours to apply for vouchers as in years past.

Farmers Market Locations

Operating hours and dates for opening and closing of the markets are set by the respective market committees. **Please note that the following market information may have changed for the 2020 season. Please check with each market for current hours and procedures.**

- **Main Street Delaware Farmers Market**
Delaware County Fairgrounds, 236 Pennsylvania Ave.
May 30 – Oct. 17
Saturdays, 9 a.m. - 12 p.m.
- **Powell Farmers Market**
240 N. Liberty Street
May 23 – Sept. 26
Saturdays, 9 a.m. - 12 p.m.
- **Sunbury Farmers Market**
On the Square
Jun. 6 – Sept. 26
Saturdays, 9 a.m. - 12 p.m.
- **Uptown Westerville Farmers Market**
Corner of N. State St. and E. Home St.
May 6 – Oct. 28
Wednesdays, 3 p.m. - 6 p.m.
- **Uptown Westerville Farmers Market**
Grove St. on Otterbein's Campus
May 23 – Oct. 10
Saturdays, 9 a.m. - 12 p.m.

Vendor Eligibility

Any business owner who sells items on the eligible foods list that they have grown themselves may apply to participate in the voucher program, excluding retail chain stores. This includes vendors who attend organized farmers markets as well as ones who have their own places of business, i.e. a farm or roadside market. Vendors who participate in more than one selling location may accept vouchers at any place they sell their products and submit collected vouchers under the same vendor number and application regardless of where vouchers were redeemed.

Vendor Responsibilities

- Sign a vendor agreement that outlines the responsibilities of the vendor, confirming that they have read and understand the program guidelines.
- Submit a signed W-9 for reimbursement and tax purposes.
- Wait to receive a SourcePoint-issued 2020 seasonal vendor number before accepting any vouchers.
- Ensure foods sold to voucher holders are on the eligible foods list in the program guidelines.
- Ask the older adult participant or their proxy for the voucher to be redeemed and make sure the voucher is signed by the participant.
- Encourage older adults or their proxy to select enough produce to equal the full value of the \$3 voucher. No change will be given for vouchers.
- Allow a visit to the selling site(s) from a SourcePoint staff person as a technical assistance visit to answer questions vendors might have about the program procedures.

Vendor Reimbursement

- Only pre-approved participating vendors will receive reimbursement for vouchers redeemed.
- Vendors must sign and include seasonal vendor number on the back of each voucher redeemed.
- Vendors will submit a minimum of 20 vouchers at a time, bundling vouchers in groups of 20 and placing them in the voucher envelopes provided by SourcePoint.
- Vendors will complete information on the outside of the envelope, including vendor number, name, and total number of vouchers included, and seal the envelope.
- Envelopes may be submitted to SourcePoint for reimbursement by:
 - Turning them in to SourcePoint volunteers at the market
 - Turning them in to SourcePoint front desk staff in person
 - Mailing them to SourcePoint
- Vendors will receive a written receipt for vouchers turned in at the market or SourcePoint.
- Vouchers submitted by vendors will be tracked in a database to ensure non-duplication.
- SourcePoint will issue payment to vendors on a monthly schedule based on the date vouchers are received.
- **The deadline for submitting vouchers to SourcePoint is November 6, 2020.** Vouchers received after this date will not be eligible for reimbursement.
- **Sunbury Market Only:** Vendors may take vouchers to Middlefield Bank for immediate reimbursement. Middlefield will then invoice SourcePoint for all vouchers collected. Vendors who are reimbursed by Middlefield will not receive tax documentation from SourcePoint in January of 2021.

Market Manager Responsibilities (Sunbury Market Only)

The Sunbury Market Manager will submit a detailed invoice to SourcePoint for reimbursement on a regular basis. The invoice must include:

- Vouchers collected from participants bundled in sets of 20
- Vendor signature and number on each voucher redeemed
- Total number of vouchers collected from each vendor
- Total amount due to the Market Manager
- The name of the market
- The name to whom the check is to be written
- The address where to send the payment OR information from the bank for electronic payment

Please note that the deadline for submitting vouchers to SourcePoint is November 6, 2020. Vouchers received after this date will not be eligible for reimbursement.

Volunteer Responsibilities

All documents mentioned are included in the supplies provided.

Participants:

- 1) Explain the program to the participant.
- 2) Give the participant an application and informational brochure about the program.
- 3) Confirm the individual meets program eligibility requirements:
 - a. Delaware County Residency (Check ID)
 - b. Age 55+ (Check ID)
 - c. Income Requirement (Self-declared)
- 4) Make sure the application is **fully completed and legible**, including their signature at the bottom.
- 5) Complete the application by filling out the “Date Issued”, “Site Issued”, and the “Issued By” sections at the bottom of the application. Enter the voucher numbers issued in the designated box. **Please print.**
- 6) Issue a packet of vouchers to the participant. Instruct them to print their name on the front of each voucher. They may use mailing labels if they have them. Their name must be on the voucher when given to vendor.
- 7) Inform the participant that the vouchers are like cash; if they misplace them, lose them, are stolen or otherwise, they cannot be replaced!
- 8) If the applicants are a couple and they want two sets of vouchers, *each* person must complete an application. Participants must mark the 2 person income box even if only one person is applying for and getting the vouchers.
- 9) If a proxy is picking up and using the vouchers for a participant, they must have a completed application with the participant’s name and signature along with their own name as the proxy with relationship and phone number stated. The proxy must show the participant’s ID along with their own. If they do not already have a signed application and the participant is not present, they must take an application with them to have the participant complete. Vouchers cannot be issued if the participant has not signed the application. (Participants applying in person do not need to provide an ID or signature for a proxy they are listing.)
- 10) **No mail-in applications will be accepted.** Should an individual mistakenly mail an application, the office will contact them and communicate that they must come to an

assigned market to pick up vouchers. Their applications and vouchers will be found in the supply box. Please follow these steps:

- a. If a proxy is picking up the vouchers, their name must be printed on the application. If it is not, tell them the participant must complete another application naming them as a proxy.
- b. In all cases, the participant must sign the original application in order for vouchers to be assigned.
- c. Have the participant or proxy sign their name on the line available verifying they received the vouchers. Identification of both the participant and proxy must be presented at the time of registration if the proxy is picking up the vouchers.

Vendors:

1) Approved Vendors:

- a. For vendors approved since last market, verify that they have been added to the current vendor list and give them a set of envelopes for returning vouchers.
- b. If you observe vendors taking vouchers for items that are ineligible, remind them that the vouchers are for items on the eligible foods list only. If needed, give them an eligible foods list and contact Lia at 740-203-2362.
- c. When collecting vouchers from vendors, place envelope in the market supplies box and write a receipt for the vendor. Receipt should include your name in the 'received by' box, date, vendor name, and number of vouchers being submitted (the number written on the envelope - do not open envelope to count/verify). Tear off white copy to give to the vendor and leave the yellow copy in the receipt book.

2) New Vendors:

- a. Explain the program to the vendor.
- b. **Make sure they understand that this program is for eligible foods only and that no vouchers will be reimbursed for items that are not on the eligible foods list.**
- c. Give the vendor a vendor packet, which includes a vendor agreement, W-9, and program guidelines packet.
- d. Upon receipt of the vendor agreement and W-9, confirm that all information is filled out and an email address is provided (or current phone number if no email). Make sure the W-9 has been signed.
- e. Advise vendor that a number will be assigned from the office and they will receive an email or phone call with their assigned vendor number and further instructions. **They should NOT use their vendor number from last year or accept vouchers until they have received a 2020 vendor number from SourcePoint.**
- f. Place the completed vendor agreement and W-9 in the folder marked Vendor Agreements (Completed).

General:

- If anyone has questions you cannot answer, tell them to email Nutrition Services Coordinator Lia Crosby at lcrosby@mysourcepoint.org or call at 740-203-2362.
- For questions regarding reimbursement, contact Accounting Supervisor Justin Ault at 740-203-2360.

SourcePoint Responsibilities

- Promote the Farmers Market Voucher Program to potential participants within Delaware County.
- Invite program participation of area farmers markets and vendors.
- Prepare all program documents, including vendor agreements, W-9s, program guidelines, participant applications, vouchers, and program brochures.
- Train distribution site staff/volunteers on how to distribute the vouchers at their sites.
- Provide education to vendors about the program, vendor responsibilities, and the procedures for collecting and redeeming vouchers from participants.
- Encourage activities to promote the program, including transportation.
- Maintain a database of distribution sites, vendors, program participants, and vouchers redeemed to track distribution, usage, and other program requirements.
- Distribute vouchers to participants.
- Reimburse vendors or market managers according to program requirements.

SourcePoint Farmers Market Voucher Program Eligible Foods List

Eligible: Honey, fruits, vegetables, and herbs that are commonly considered for human consumption. This also includes garden plants that will produce food, such as vegetable plants, onion sets, garlic bulbs, and herb plants.

Not eligible: Eggs, cheese, meats, baked goods, jam, apple cider, salsa, maple syrup, gourds, pet foods, candles, soap, crafts, flowers, artwork, pottery or any other inedible items.

Vegetables

- Asparagus
- Beans
- Beets
- Broccoli
- Cabbage
- Carrots
- Cauliflower
- Celery
- Collard Greens
- Corn
- Cucumbers
- Eggplant
- Garlic
- Greens
- Herbs
- Leeks

- Lettuce
- Mushrooms
- Okra
- Onions
- Parsnips
- Peas
- Peppers
- Potatoes
- Radish
- Rutabaga
- Spinach
- Squash
- Tomatoes
- Turnips
- Zucchini

Fruits

- Apples
- Blackberries
- Cantaloupe
- Cherries
- Grapes
- Melons
- Peaches
- Pears
- Plums
- Pie Pumpkins
- Raspberries
- Strawberries
- Watermelon

Miscellaneous

- Herbs
- Live fruit, vegetable, or herb plants
- Honey

2020 Senior Farmers Market Voucher Program Vendor Agreement



As a participating vendor of SourcePoint's Senior Farmers Market Voucher Program, I agree to:

- Complete and submit a signed W-9 form required for SourcePoint to issue payment directly to the vendor.
- Register to serve as a participating vendor by completing a vendor agreement that outlines the responsibilities of the vendor.
- Read through and adhere to the standards outlined in the Farmers Market Voucher Program Guidelines 2020.
- Wait to receive a SourcePoint-issued 2020 seasonal vendor number before accepting any vouchers.
- Ensure that the foods purchased by program participants are on the eligible foods list (included in the program guidelines). Vendors found to be accepting vouchers for ineligible products may forfeit their ability to redeem vouchers for the 2020 season.
- Ensure all vouchers are signed by the participant and/or proxy before accepting the vouchers as payment for eligible products.
- Encourage participants, or their proxy, to select enough eligible products to equal increments of \$3. No change can be given to the participant if they do not spend the entire value of the voucher. The vendor/farmer will be paid the entire value of each \$3 voucher.
- Print/sign vendor name and 2020 assigned vendor number on the back of each voucher.
VOUCHERS UNSIGNED AND/OR WITHOUT A VENDOR NUMBER WILL BE RETURNED UNPAID.
- Bundle vouchers in rubber banded sets of 20 and submit for payment in provided envelopes as instructed by SourcePoint. All lines in the vendor box on envelopes must be completed.
- Submit a minimum of 20 vouchers at a time. If you acquire fewer than 20 vouchers throughout the season, please hold them until the end of the season to submit all at once.
- The last date to submit vouchers to SourcePoint for reimbursement is November 6, 2020.
VOUCHERS RETURNED AFTER THIS DATE WILL NOT BE ELIGIBLE FOR REIMBURSEMENT.

(Complete other side)

Vendor Information:

Vendor Business Name: _____

Vendor Contact Person: _____

Phone Number: _____ E-mail: _____

Address: _____ City: _____ Zip: _____

Markets in which you will be participating (check all that apply):

- ____ Main St. Delaware - Saturday
- ____ Main St. Delaware - Wednesday
- ____ Powell
- ____ Sunbury
- ____ Uptown Westerville - Saturday
- ____ Uptown Westerville - Wednesday
- ____ Roadside Stand/Market (Name): _____

Check all products you will sell:

- ____ Vegetables
- ____ Fruits
- ____ Herbs
- ____ Produce or herb bearing plants
- ____ Honey

I acknowledge that a copy of SourcePoint’s Senior Farmers Market Voucher Program Guidelines, W-9, and Vendor Agreement have been provided to me. I understand and agree to follow SourcePoint’s Senior Farmers Market Voucher Program Guidelines.

Signature: _____ **Date:** _____

****Please note that each vendor is assigned a new vendor number each year. For repeat vendors, PLEASE DO NOT PUT YOUR VENDOR NUMBER FROM LAST YEAR ON THIS YEAR’S VOUCHERS. You will be notified of your 2020 vendor number upon receipt and approval of your vendor agreement and W-9.****

For office use only:

ASSIGNED VENDOR # _____ ISSUED BY SOURCEPOINT NUTRITION STAFF (MUST APPEAR ON BACK OF VOUCHER WITH SIGNATURE FOR PAYMENT)

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	<input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	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. Also see *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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not 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. 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 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 Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney 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. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. 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 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 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 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 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

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

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

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

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

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

Visit 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.