

GARY PUBLIC LIBRARY AND CULTURAL CENTER
ROMA K. IVEY COMMUNITY ROOM
RENTAL APPLICATION

Contact for Booking: (219) 886-2484 ext. 326 Monday – Friday 9am – 3pm

Today's date _____

Responsible Party/Name: _____

Organization _____

Address _____

Phone _____ Email _____

Purpose of Rental: _____

Date: _____

Time: from _____ to _____ total number of hours _____

FOR GARY PUBLIC LIBRARY PERSONNEL USE ONLY

Configuration requesting: Banquet Style Auditorium Style
 Audiovisual/Equipment: PA system w/microphone podium other
 Renter to bring _____

	Business Hours 9am – 8pm M-TH Fri. & Sat. 9am-5pm	Non-Business hours Any time after Business hours up to 10pm	CHARGE
Up to five (5) hours, including set-up	\$200.00	\$300.00	
With Kitchenette	\$250.00	\$350.00	
Security Deposit	\$100.00	\$100.00	
Hourly Rate w/ or w/o Kitchenette (after 5 hours, will be billed)	\$50.00	\$50.00	
Non-Profit, City, or Governmental Agencies Up to five (5) hours, including set-up, with kitchenette	Business Hours \$35.00	Non-Business Hours Up to five (5) hours, including set-up = \$200 With Kitchenette = \$250	
Security Deposit – non-profit	\$100.00	\$100	
Other Fees / Services			
Security	\$30/hour - minimum of 2 hours, after Library closes.		
TV Monitor(s)/projector; cd/dvd player	\$25.00 – client provides laptop with presentation loaded. Staff connects.		
Linen tablecloths	\$10.00 per table		
OTHER - Misc.			
	TOTAL CHARGE		

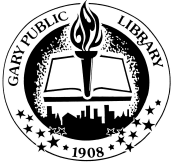
I understand that it is the responsibility of the applicant to comply with the conditions of use outlined in the Gary Public Library and Cultural Center's Roma K. Ivey Community Room and Arts Theater Rental Policy, and Procedures (on reverse) and I, as an applicant, and/or my group or affiliation is responsible for all damages. The Gary Public Library, the Board of Trustees or anyone acting as an agent thereof must be held harmless for any responsibility for security of personal or group possessions on library premises.

Signature

Updated 7/3/18

GARY PUBLIC LIBRARY AND CULTURAL CENTER
ROMA K. IVEY COMMUNITY ROOM
RENTAL APPLICATION
PROCEDURES

1. Proof of Status - Non-Profit, City or Governmental Agency - Meeting room reservations requested by Not-for-Profit, City or Governmental Agencies must include a copy of a 501(c) certificate or letter on official stationery. The Gary Public Library will keep the copy on file for three (3) months.
2. Indemnification - All applicants/renters must sign the library's *Waiver and Release of Liability for Use of Property*.
3. On library premises, no admittance fee may be charged, no collection may be taken, no contributions solicited, no orders may be taken or selling of any kind allowed. A cost recovery fee for any materials used may be charged only if specific, written permission is granted by the Director in advance.
4. It is the Renter's responsibility to ensure that patrons at their event comply with their requirements for attendance.
5. No storage will be provided for groups using the Roma K. Ivey Community Room or Arts Theater nor will the Gary Public Library be held responsible for items left.
6. Food or drinks are not permitted in the Arts Theater.
7. Standing room is not permitted in the Arts Theater.
8. The Main Art Gallery cannot be provided for meetings, programs or events not related to an art exhibit.
9. Renter must complete and return a W-9 form to secure the return of their security deposit if applicable.



GARY PUBLIC LIBRARY AND CULTURAL CENTER ROMA K. IVEY COMMUNITY ROOM AND ARTS THEATER RENTAL POLICY

Reading and study areas in the Gary Public Library are maintained to provide a quiet place for concentration and research. The library also offers resources to facilitate meetings and conferences between individuals and/or groups. Reservations are accepted according to advance scheduling. This policy is specifically for the Roma K. Ivey Community Room and the Arts Theater. The guidelines for these two social meeting areas are designed to assure the community equal access for the lawful pursuit of activities regardless of beliefs or affiliations.

The Gary Public Library encourages the free expression of ideas essential to an informed community. The offering of social meeting areas in our library facilities are one of the many methods used to provide access to ideas representing all points of view on all subjects. Permission granted to meet in a library social meeting areas in no way constitutes endorsement by the Library of the policies or beliefs of any group or organization.

The Library reserves the right to review each prospective use and determine whether that use falls within the Gary Public Library social meeting areas guidelines. Use of the premises may be prohibited or terminated at any time if the conduct of the group interferes with staff work or patron use of the library, is disruptive to library service or patrons, or is abusive or dangerous to the building, library materials, exhibits, furnishings, or individuals in the building.

General

The Gary Public Library (GPL) will not rent any of its facilities on days that its operations are closed. However, the Gary Public Library and Cultural Center has social meeting areas available during all public hours of operation and after business hours, on days that the Library is open for business. Groups and individuals who use social meeting areas are guests of the Library, and their use of the space should reflect that understanding. No smoking is permitted on Library property or within 10 feet of any entrance (doorway). All meetings/programs must be open to any member of the public if co-sponsored/sponsored by the library on library premises, so long as that person complies with the Library's Standards of Behavior. No person may be denied access to a meeting where admission is **not** limited to membership. Authorization for Library social meeting areas use is limited to the furniture and equipment assigned to that room.

Library personnel have free access to enter any meeting room at any time. The library board has vested in library personnel the authority to supervise meeting room use and to interpret policy; however, final authority rest with the library Director.

Groups showing copyrighted movies (film/video/dvd) in the library's public meeting rooms are solely responsible for obtaining written public performance licensing rights. Borrowing, renting, or purchasing a movie does not carry with it the right to show the movie outside the home, even if no fee is charged. The library must be provided with proof of public performance licensing rights. The library is not responsible for securing these rights, nor is it liable for a group's violation of this regulation.

User Responsibilities

The GPL will rent social meeting areas to an adult that is 21 years or older. Identification verifying age may be requested. Meetings for minors must be supervised by a sufficient number of responsible adults, at least 1 adult (age 21 years or older) per 10 minors (all persons under the age of 21). An authorized representative of the group reserving the social meeting area must remain on the premises throughout the period for which it is reserved or until the event/meeting ends. Library social meeting areas must be restored to their original clean condition. Users of library social meeting areas agree to pay for any damages to Library property.

Prohibited Activities

- Drugs, alcohol and the use of tobacco products
- Disruptive behavior
- Activities that impede the function of the library
- The use of any equipment that interferes with library operations or which creates any losses or liabilities for the Library
- Candles, lit or unlit
- Glitter or confetti
- Decorations cannot be hung on walls and/or ceilings
- Loitering

Reservations

To reserve a social meeting area, a fully completed and signed Application and Agreement for Room Reservation must be submitted for approval at least two weeks in advance of the event, per available scheduling. Otherwise, reservations are made on a first come, first serve basis.

Application and Agreement for Room Reservation forms will be kept on file for six (6) months. Re-application is required after six months. All fees must be paid at the time of application. Use of Library social meeting areas are limited to the type of meeting or activity stated on the application. Groups must stay within the designated maximum seating capacities of assigned rooms. Meeting room packets may be picked up at any Gary Public Library branch during all public service hours.

Right to Cancel

Either party may cancel this Agreement with written notice to the other, without liability because of acts of natural disaster over which neither party has control, government regulation, terrorism, strikes, civil disorders, or any other factors over which neither party has control, making it impossible or illegal to conduct the program consistent with those conditions that existed at the time the contract was entered. Any rental fees and security deposits made may be refunded to the party who made the payment. Any violation of this contract such as renter engages in prohibited activities will result in no refund of security deposit or rental fees. Any refunds may be made within five business days after cancellation by mail. The Gary Public Library will not refund any portion of room rental fees; if the cancellation was not due to any of the above or written notification was not given within one week prior to the event. Refunds of rental fees and/or security deposits are made within five business days of the receipt date of the cancellation notice.

Social Meeting Areas Fees

Fees are based on five (5) hours rental time. Extra fees will be charged for additional security. An A/V technician may be available upon request. Security deposits are required at the time of payment and application. Security deposits will be returned within five business days after the event/meeting, only if there are no damages (including theft and property loss) or prohibited rule violations. A detailed listing of damages will be issued to collect any remaining balances of costs associated with such damages above and beyond the security deposit. If the event is ended early because of a violation and/or prohibited activities, we will not refund any rental fees nor security deposit. Rentals that include any non-business hours are charged at the Non-Business Hours rate (ex: If Library closes at 5:00pm, and a room is rented from 1:00pm until 6:00 pm, the \$700.00 rate will apply). All events/meetings held in the social meeting areas must end by 10:00pm (local standard time).

The kitchenette in the Roma K. Ivey Community Room is for food warming and refrigeration only. Linen tablecloths are available at \$10.00 per table; and must be requested at application.

Fees are charged for social meeting areas as follows:

	Business Hours	Non-Business Hours
Arts Theater		
Up to five (5) hours, including set-up	\$500.00	\$700.00
Security Deposit	\$250.00	\$250.00
Hourly Rate (after 5 hours, will be billed)	\$50.00	\$50.00
Non-Profit, City, or Governmental Agencies	\$50.00	Business Hours Rate
Roma K. Ivey Community Room		
Up to five (5) hours, including set-up	\$200.00	\$300.00
With Kitchenette	\$250.00	\$350.00
Security Deposit	\$100.00	\$100.00
Hourly Rate w/ or w/o Kitchenette (after 5 hours, will be billed)	\$50.00	\$50.00
Non-Profit, City, or Governmental Agencies		
Up to five (5) hours, including set-up with kitchenette	\$35.00	Business Hours Rate
Security Deposit – non-profit	\$100.00	Business Hours Rate
Other Fees / Services		
Security	\$30/hour - minimum of 2 hours, after Library closes.	
TV Monitor(s)/projector; cd/dvd player	\$25.00 – client provides laptop with presentation loaded. Staff connects.	
Piano	Upon request (for Arts Theatre only).	

Room Configuration

The Arts Theatre will accommodate 100 people. The Roma K. Ivey Community Room will also accommodate up to 120 people in banquet or auditorium style. Any event/meeting that requires a different arrangement may consult with the Library staff to re-configure the room for their needs, with the understanding that it is to be returned to its original set-up. This special configuration should be determined at application.

Parking

Free parking is available at the Gary Public Library and Cultural Center. Parking is on a first come, first serve basis and cannot be reserved for your event.

Audiovisual Equipment

Groups wishing to have A/V or electronic equipment other than the Library's available equipment (PA system with microphone) must get Library approval to use outside equipment. Technical support is available during Library's hours of operation and required for use of the social meeting areas A/V equipment. However, a reservation must be made in advance to ensure the availability of the technical staff.

Security

If a group wishes to have an extra level of security, it will be charged according to the rate stated above. If the nature of the group or meeting is such that the Library determines the need for additional security, the group will be assessed the fee.

Publicity

Each group is responsible for its own publicity. Any printed publicity must include the statement: "This program is not sponsored by the Gary Public Library." Publicity is not to include the Library's telephone number, logo, nor may the Library's name and address be used as a mailing address.

Petition and Signing

Organizations or individuals gathering petition signatures may not block the public right-of-way, interfere with the conduct of business, or create litter problems.

Signs produced for directional purposes must be submitted to the Library and posted by Library staff. Materials may not be attached to walls, windows, ceilings, doors or furnishings. Unauthorized signs will be removed without notice.

Indemnification

Organizations or individuals using social meeting areas shall indemnify and hold harmless the Gary Public Library and its officers, directors, agents and employees from and against all losses, damages, claims, costs and expenses arising from injury or death of any person(s), or damage to property resulting from any act or omission of such users or their employees, agents, representatives, guests, invitees, or the general public to the extent that such losses, damages, claims, costs and expenses arise in connection with or relate to the organization's or individual's use of the facility.

Damages

Organizations or individuals using social meeting areas shall be liable for all damages, expense and loss, including theft and property loss, caused by any person who attends, participates in, or provides goods and services connected with the organization's or individual's use of the facility and all tangible property. Replacement value may be used by the GPL to determine the damage cost charged.

Liability

The Library assumes no responsibility for lost or stolen items or damage to vehicles in the parking lot.

Revocation and Refusal of Authorization for Use

Use of Library social meeting areas may be prohibited or terminated at any time if the activity or conduct planned or occurring in the facility is or is deemed disruptive, or interferes with library patron use of the library facilities for library purposes or is disruptive or interferes with library staff in their service to patrons. In addition, use of the social meeting areas in any way other than the use in the application is expressly prohibited and will result in immediate termination. The privilege of using Library social meeting areas will not be granted or will be revoked if the activities or intended activities of social meeting areas users negatively affect normal operations in the following ways:

- The meeting is conducted in a noisy, disorderly or inflammatory manner.
- The size of the meeting presents personal safety or building security issues, or creates an undue parking demand on library lots or the surrounding neighborhood.
- The activities of meeting room users disrupt or will be disruptive to other library patrons use of library facilities or distract or will be distracting for library staff from the performance of their duties.
- The meeting room users neglect to pay all required fees, or neglect to pay for damage to the meeting room.
- The meeting room users neglect to leave the room in the condition in which it was found.
- There is any violation of Library policy.
- A group fails to show for a scheduled meeting without prior notification.

Priorities

Priority will be given to Library-sponsored events. All other groups will be given consideration on a first-come/first-served basis. The Library reserves the right to preempt any event for an emergency Library-sponsored event. In such rare instances, the Library will make every reasonable effort to give ample notice and to assist the group in reserving another date or library meeting room. If that is not possible, there will be a full refund of any fees.

GARY PUBLIC LIBRARY

WAIVER AND RELEASE OF LIABILITY FOR USE OF PROPERTY

EVENT TITLE: _____

EVENT DATE: _____

EVENT TIME: _____ UNTIL _____

The _____ (the "Organization"), hereby agree to the following:

1. We, the above, agree to use the _____ of the Gary Public Library ("Library"), for the sole purpose of hosting the above event(s). We acknowledge that this is not a Library sponsored event, and that the activities and actions are not condoned or a reflection of the Library, its Board of Trustees, administrators and/or staff.
2. We understand that it is the sole responsibility of the Organization to regulate, secure and monitor the actions and safety of those participating in the above listed event(s).
3. In consideration of being permitted to utilize the above listed property of the Gary Public Library, We, the Organization, agree to assume full responsibility for any risks, injuries or damages, known and unknown that might incur as a result of utilizing said property for the listed event(s).
4. In consideration of being permitted use the above listed property, We, the Organization, knowingly, voluntarily and expressly waive any claim We may have against the Library, its employees, board of trustees, insurers and administrators for injury, illness or damages that any participant may sustain as a result of attending and participating in listed event(s).
5. We agree to maintain and clean the Library's property and return and/or present it in a condition that is conducive to future use, less normal or regular depreciation.
6. It is hereby agreed that the Organization will indemnify and hold harmless the Library from any claims or actions which may arise from food or food products prepared, distributed or provided at the event described above by the Organization and/or its designee.

As the authorized representative for _____, I have read the above release and waiver of liability and fully understand its contents. As the person authorized to obligate the Organization, I voluntarily agree to the terms and conditions stated above.

Name (Please Print): _____ Date: _____

Authorized Signature: _____

FOR ADMINISTRATIVE USE ONLY *****

Date Received: _____ Date Approved: _____

Approved By: _____ Title: _____

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"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<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.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____ (Applies to accounts maintained outside the U.S.)	
	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:

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 ▶
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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.