



**HOMEOWNER'S APPLICATION  
CHECKLIST**  
**Worcester Lead Abatement Program**  
**2023 LHD Grant**



**REQUIRED INCOME/HOUSEHOLD INFORMATION**

- **Proof of household income is required in order for the program to determine income eligibility.**
- **To qualify for the grant, you must: be current on your tax and water/sewer bills & have a clear title.**
- **Your application will not be considered for eligibility unless all questions are answered, and all required documents have been submitted.**

**If currently employed:**

- ☐ The last four weeks **consecutive** pay stubs for each household member earning income.
- ☐ **A complete, signed copy of the CURRENT federal tax returns or an Official IRS Transcript (see link below) for each person living in the household who is required to file a return.**  
This complete copy must include all schedules, all W-2 and 1099 forms.
- ☐ **If self-employed**, please provide the last two years of complete federal tax returns or IRS Transcripts
- ☐ **If currently working in an internet-based business "gig economy"** – Please provide 1 month of printouts from the internet-based business' website

If you wish to obtain a copy of your Official IRS transcript please use the website below. Currently, this is a free service from the IRS: <https://www.irs.gov/individuals/get-transcript>

**If currently receiving assistance:**

- ☐ A current statement of benefits from social security
- ☐ A current statement from your pension holder indicating your **gross** monthly pension
- ☐ A compensation letter from the VA
- ☐ A letter from your social worker describing your monthly award if you receive public assistance (TAFDC, EAEDC, FOOD STAMPS, MEDICAID, ETC)
- ☐ Person(s) claiming no income must complete a **NO INCOME STATEMENT (this form can be obtained from our office)**

**Property related items:**

- ☐ Your most recent mortgage statement
- ☐ A statement indicating the annual premium for your homeowner's insurance.

**Individual Items:**

- ☐ Valid government-issued ID, OR
- ☐ Proof of U.S. Citizenship or eligible noncitizen status

**Additional documentation as requested after your application has been reviewed.**

There are specific restrictions and conditions associated with the federal Health Homes Program funds. Funds for our programs are limited and will be available based on completeness of application and city priorities. If you have any questions, please call our office at 508-799-1400 ext. 31430 and we will assist you.

## HOUSEHOLD INCOME LIMITS

Applicants' household incomes may not exceed 80% of City of Worcester's Area Median Income (AMI), adjusted for household size, as published by HUD, and shown in the **Appendix FY 2025 Income Limits Documentation**. In order to qualify for a Program grant to be funded with Healthy Homes funds, the applicants' household income may not exceed the HUD "low" (80%) income limit for Worcester, MA HUD Metro FMR Area. Applicants must certify and provide acceptable documentation that their gross household incomes do not exceed the Program income limits. The income limits in place at the time of application submittal will apply when determining applicant's eligibility.

Household Size	80% of Area Median Income Limits adjusted for household size ( <i>Effective as of 04/1/2025</i> )
1	\$69,850
2	\$79,800
3	\$89,800
4	\$99,750
5	\$107,750
6	\$115,750
7	\$123,700
8	\$131,700

**HOMEOWNER'S APPLICATION**  
**Worcester Lead Abatement Program**  
**2023 Grant**

Applicant Name: \_\_\_\_\_

Spouse: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Work telephone #: \_\_\_\_\_

E-mail Address \_\_\_\_\_

**PROPERTY TO BE ABATED**

Address: \_\_\_\_\_ Number of Units: \_\_\_\_\_

Do you live on the property? \_\_\_\_\_

Owner(s) of Property as Listed on Deed: \_\_\_\_\_

Have you accessed funds through the City of Worcester before? **YES or NO**  
If YES when \_\_\_\_\_

First Mortgage holder:	
Full address of mortgage holder	<input type="checkbox"/> Same as mailing address
Original amount of this mortgage	\$
Unpaid balance	\$
<b>IS YOUR MORTGAGE A FEDERAL HOUSING ADMINISTRATION (FHA) MORTGAGE? YES or NO</b>	

What is your monthly mortgage payment?	\$
Does your mortgage payment include real estate taxes?	
Does your mortgage payment include homeowner insurance?	
If NO, how much is your annual homeowner insurance premium?	

Second Mortgage/ Equity Line	
Full address of mortgage holder	
Original amount of loan	\$ Current Balance \$
Monthly Payment	\$

## REQUIRED INCOME INFORMATION

### OCCUPANT & INCOME INFORMATION

List **all** household members including yourself, all adults & children - **even if an individual has no income**

Name	Social Security # (last (4) four digits)	Age	Relationship to Applicant	Race (*optional)	Gross Monthly Income

\*Race: W=White, B=Black, H/L=Hispanic/Latino, N=Native American or Alaskan Native, A=Asian or Pacific Islander, O=Other. The above Race/national Origin information has been requested by the Department of Housing and Urban Development for monitoring purposes only. You are not required to furnish this information. The law provides that a lender may neither discriminate on the basis of this information, nor on whether you choose to furnish it. This information is provided in compliance with federal requirements and is subject to verification

### PLEASE ANSWER THE FOLLOWING QUESTIONS: (Include yourself & all other household members)

1. Is any member of your household employed? **YES or NO**
2. Is any member of your household self-employed? **YES or NO**
3. Does any member of your household receive alimony or child support? **YES or NO**
4. Does any member of your household receive unemployment benefits? **YES or NO**
5. Does any member of your household receive AFDC, SSI, EAEDC, VA or Social Security Benefits? **YES or NO**
6. Does any member of your household receive income from a pension or annuity? **YES or NO**
7. Does any member of your household receive regular income from anyone not living in the household or any agency? **YES or NO**
8. Does any member of your household receive income from assets including interest on checking, savings accounts, on dividends from certificates of deposits, stocks, and/or bonds? **YES or NO**
9. Does any member of your household receive income from a rental property? **YES or NO**
10. Is anyone in the household a beneficiary of a Trust? **YES or NO**
11. **If children under six live in your unit, have those children's lead levels been tested? YES or NO**

If yes, test date \_\_\_\_\_ the results were: **NORMAL (0-4 mcg/dL) ELEVATED (5-9 mcg/dL)**  
**POISONED (10 mcg/dL or above)**

EMPLOYMENT INFORMATION

1. Head of Household's Full time Occupation: \_\_\_\_\_

Employer's Name: \_\_\_\_\_ Length of time at this job: \_\_\_\_\_  
Part time Employer's Name: \_\_\_\_\_ Length of time at this job: \_\_\_\_\_

2. Other Member's Full and/or Part time Occupation: \_\_\_\_\_

Household member's name: \_\_\_\_\_  
Employer's Name: \_\_\_\_\_ Length of time at this job: \_\_\_\_\_  
Part time Employer's Name: \_\_\_\_\_ Length of time at this job: \_\_\_\_\_

3. Other Member's Full and/or Part time Occupation: \_\_\_\_\_

Household member's name: \_\_\_\_\_  
Employer's Name: \_\_\_\_\_ Length of time at this job: \_\_\_\_\_  
Part time Employer's Name: \_\_\_\_\_ Length of time at this job: \_\_\_\_\_

FULL TIME STUDENTS

List Household Members Over 18 Considered Full-Time Students.  
DOCUMENTATION FROM SCHOOL DESCRIBING ENROLLMENT STATUS IS REQUIRED.

Name: \_\_\_\_\_ School Attending: \_\_\_\_\_  
Name: \_\_\_\_\_ School Attending: \_\_\_\_\_

SOURCES OF FIXED INCOME

- A. Retirement Income (PENSION) or Disability Award  
Name(s) of Recipient(s): \_\_\_\_\_  
Company Providing Pension: \_\_\_\_\_  
Amount of gross monthly income: \_\_\_\_\_
- B. Social Security Income:  
Name of Recipient(s): \_\_\_\_\_  
Amount of gross monthly award: \_\_\_\_\_
- C. Veterans Assistance:  
Name of Recipient(s): \_\_\_\_\_  
Amount of gross monthly award: \_\_\_\_\_
- D. Public Assistance:  
Name of Recipient(s): \_\_\_\_\_  
Amount of gross monthly award: \_\_\_\_\_
- E. Unemployment:  
Name of Recipient(s): \_\_\_\_\_  
Amount of Biweekly award: \_\_\_\_\_  
When did benefits start? \_\_\_\_\_

**List other rental income** including rent received from garage parking spaces, and any **other** rental property:

Source: \_\_\_\_\_ Amount: \_\_\_\_\_

Source: \_\_\_\_\_ Amount: \_\_\_\_\_

Total of all other rental income described above: \$ \_\_\_\_\_

**ASSETS**

List all **Savings Accounts** of all household members:

Institution: \_\_\_\_\_ Balance: \$ \_\_\_\_\_ interest rate: \_\_\_\_\_ %

Institution: \_\_\_\_\_ Balance: \$ \_\_\_\_\_ interest rate: \_\_\_\_\_ %

Institution: \_\_\_\_\_ Balance: \$ \_\_\_\_\_ interest rate: \_\_\_\_\_ %

List all **Checking Accounts** of all household members:

Institution: \_\_\_\_\_ Balance: \$ \_\_\_\_\_ interest rate: \_\_\_\_\_ %

Institution: \_\_\_\_\_ Balance: \$ \_\_\_\_\_ interest rate: \_\_\_\_\_ %

**OTHER ASSETS**

U.S. Savings Bonds: \_\_\_\_\_ Amount: \_\_\_\_\_

Marketable Securities (Stocks and Bonds) Estimated Value: \_\_\_\_\_

**STATISTICAL INFORMATION:**

The following information is used to assist this office in reporting to our funding sources. Information will be kept completely confidential.

1. Number of apartment units on property: \_\_\_\_\_

2. Fill in the appropriate number for each question:

	<b>OWNERS' UNIT</b> Apt. #	Apt. #	Apt. #	Apt. #
a. # of persons per unit				
b. # of children under six years old				
c. # of elderly (over 62)				
d. # handicapped (non-elderly)				
e. # elderly handicapped				
f. Is head of household female?				

Occupant Name/ Head of Household	Unit #	Number of Bedrooms	Rent	Utilities Paid by tenant	Is the Unit Handicap accessible?	Tenant Phone number
<b>Owner's Unit</b>						

**REPRESENTATIONS AND CERTIFICATIONS OF THE PROPERTY OWNER/S**

The undersigned hereby represents and certifies under the pains and penalties of perjury that I/We agree to the following representations and certifications respective to the property located at

\_\_\_\_\_ Worcester, MA \_\_\_\_\_  
 Address Zip Code

**A. CONFLICT OF INTEREST** Is the Owner or any member of his/her immediate family, or any business associate, employed by the City of Worcester?      **Yes**      **No**

If yes, please explain: \_\_\_\_\_

**B. DECLARATION OF OTHER REAL ESTATE OWNED** Are you an owner or part owner of any other real estate in the City of Worcester?      **Yes**      **No**

If yes, please list addresses: \_\_\_\_\_

**C. TAX AND CONTRIBUTION COMPLIANCE**

The Owner is in full compliance with all laws of the Commonwealth of Massachusetts and ordinances of the City of Worcester relating to taxes and to contributions and payments in lieu of contributions.

**D. NON-DISCRIMINATION COMPLIANCE:**

The undersigned agrees that there will be no discrimination on the basis of race, color, national origin, ancestry, age, sex, religion, disability, sexual orientation, presence of children, marital status, source of income or military status, in the sale, lease, rental use, advertisement or occupancy of the property that is rehabilitated with funds provided by the City of Worcester, Office of Economic and Neighborhood Development. Regulations issued by the U.S. Department of Housing and Urban Development (HUD) and the Mass. Commission Against Discrimination (MCAD) pursuant to Title VIII of the Civil Rights Act of 1968, as amended in 1988, and Massachusetts General Law, Chapter 151B, Section 4, shall apply.

**E. OWNERS' PERMISSION TO ENTER AND INSPECT**

I/We hereby give my/our permission for the employees of the City of Worcester, Executive Office of Economic Development to inspect my property as a condition of applying for assistance through WLAP. Further, I/We relieve the City of Worcester, its employees and/or agents from any and all claims of damage or liability arising from the performance of property inspections by the City of Worcester, Executive Office of Economic Development

**F. CERTIFICATION:**

I/We certify that, under penalty of perjury, all information on this application to the best of my/our knowledge is true. I/We understand that false information given is sufficient grounds for rejection of this application. Furthermore, verification may be obtained from any source herein.

**Penalty for False or Fraudulent Statement, U.S.C.**

"Title 18, Section 1001, provides: "Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies...or makes any false fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statements or entry, shall be fined not more than \$10,000 or imprisoned not more than five (5 years) or both."



**Preference Statement**

If there is/are rental unit(s) associated with this property, I/we hereby pledge to provide preference to inhabitants with children under six years of age when leasing units assisted by the LHRD grant.

All persons whose names appear on the recorded copy of the deed must sign here:

\_\_\_\_\_

Print Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

\_\_\_\_\_

Print Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

\_\_\_\_\_

Print Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

**APPLICANT'S RIGHT TO APPEAL**

If you believe that you have been discriminated against regarding any decision made on this application because of race, color, national origin, ancestry, age, sex, religion, disability, sexual orientation, presence of children, or marital status, you may appeal that decision.

Additionally, if you feel you have been wrongly denied assistance for any reason, you may appeal that decision. Appeals must be made within fifteen days of receiving the denial letter. All appeals must be in writing to James Brooks, Housing Director, City of Worcester, Executive Office of Economic Development, Housing Division, 455 Main 4<sup>th</sup> Floor Street, Worcester, MA 01608.



## CITY OF WORCESTER HOUSING REHABILITATION & LEAD ABATEMENT PROGRAMS

### TEMPORARY RELOCATION POLICY FOR OCCUPANTS

**The property owner is required to sign and date this form, which will be kept on file with the City of Worcester - Lead Abatement Program.**

The City of Worcester through the Executive Office of Economic Development – Housing Division will provide necessary and reasonable relocation benefits for tenants, property owners, and owner occupants. These expenses shall be considered a part of the overall project financing costs and shall be included in the calculation of the total project loan amount. **In all cases, the maximum benefit provided shall not exceed \$1,200 per unit as that has been determined to be the most cost effective and economical when providing for safe, reasonable, and suitable temporary housing for those families or individuals affected by project eligible work.**

### **Preparing for the Deleading Process**

Tenants and owners are expected to cooperate fully with the deleading contractor in order to expedite the process, reduce inconveniences and expenses resulting from the work.

Occupants are responsible for preliminary preparation of their units for deleading. Occupants are expected to remove any items that may fall from walls or shelves and other personal property that may be affected by the deleading process. Furniture should be placed into the center of the room.

The deleading contractor will cover all personal items with double 6 mil. plastic during the work process. Upon completion the contractor will clean the site for dust wipe inspection, remove all debris and plastic coverings and leave the unit in a broom clean condition ready for re-occupancy.

Occupants will be notified by the property owner when their unit has been completed and temporary re-occupancy certificates have been issued by the City of Worcester. Occupants may not reoccupy the unit until dust clearances of both HUD and Massachusetts have been achieved.

The City of Worcester is not responsible for any damaged or lost items that may occur during the deleading process.

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**I/We understand that a temporary relocation from our home will be necessary while it is being delead. I/We have been notified of the City of Worcester's Relocation Policy as outlined above and I/We accept the terms of this policy as fair compensation for costs associated with my/our temporary relocation.**

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Street Address	Unit #	Worcester, MA City/State	Zip Code
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Property Owner Signature	Date
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I certify that the lead abatement work conducted in the above referenced unit requires moderate and/or high-risk deleading activities and the occupants must be relocated as part of the occupant protection plan.

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City of Worcester - WLAP	Title	Dat
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## Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

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

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt payee

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

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

#### Social security number

			-			-				
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#### Employer identification number

			-							
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### Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person ▶

Date ▶

### General Instructions

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

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

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

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## **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**

### **Name**

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. 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 the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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

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

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

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

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

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. 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, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

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

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

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

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (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. 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.