



FANATIC PROGRAM NEW ENROLLMENT CHECKLIST

Please send enrollment submissions and enrollment inquiries to FanaticEnrollments@FalkenTire.com

1. ENROLLMENT APPLICATION

- Please include authorized contact name, phone, mailing & physical address, email, and website.
- If enrolling multiple locations that share the same tax identification number, please list dealers main tire store location on page 1 and additional locations on page 2 or spreadsheet.
- Dealer's customer account # with Distributor.
- Authorized Dealer signature and date.

- Dealer must be a tire service facility, servicing the public. No wholesale activity.
- Dealers enrolling multi tire service facilities that share the same tax identification number will be enrolled as a parent/child group.
- **Distributors must report each enrolled location's Falken purchases to the location's unique Fanatic ID# provided by Falken.**

2. PARTICIPATION AGREEMENT

- Paragraph 1: Date, Distributor Name and Dealer Name.
- Authorized Dealer signature and date

- Additional Terms and Conditions are available @ <https://www.FanaticDealer.com>.
- Enrollments submitted without completed Agreement will be denied.

3. W9 TAX FORM (US)

- Line 1 – 3
- Line 5-7
- 9-digit federal tax identification number.
- Authorized dealer signature and date.

- Use current W9 form included in binder.
- Please do not list personal social security number.
- Enrollments submitted without completed W9 form will be denied.

4. DIRECT DEPOSIT INFO (optional)

- Direct deposit form (filled out).
- Copy of voided **business check**.
- Authorized dealer signature and date.

- Dealers who choose direct deposit receive rewards 2-3 weeks sooner than mailed check.
- Direct Deposit to **business checking** account only.
- Personal checking accounts are not accepted.

5. OPENING ORDER – Falken Qualifying Tires

- 12-unit initial order (one invoice).
- 24-units within 30 days of application date.
- 30-units within the applicable enrolled quarter.
- Provide invoices or spreadsheet.

- Opening order required for **each** location.
- Invoices/purchase history must include date of purchase, invoice number, tire description, and/or item number.
- Enrollments submitted without opening order will be denied.

New Enrollments should be submitted through Distributor's Program Administrator and sent to FanaticEnrollments@Falkentire.com. Incomplete submissions will be denied.

Fanatic will reply/acknowledge submission within 72 hours of receipt. If reply is not received, please contact FanaticEnrollments@FalkenTire.com.

Distributors must report each location's Falken purchases to the location's unique Fanatic ID# provided by Falken. Distributors are required to report the entire quarter Falken purchases for new enrollments, regardless of the enrollment contract date. Quarter-to-date purchases must be reported within 2 weeks of enrollment processing notification date. Distributors are required to report weekly, at a minimum. **New Enrollment submissions received within the last 10 business days of the quarter will not be processed for current quarter. Submissions received after the deadline will be processed and effective on the first date of the new quarter.**



2026 FALKEN FANATIC PROGRAM DEALER ENROLLMENT APPLICATION

DEALER INFORMATION

***Do not list corporate office unless it's a tire service facility. Use page 2 to list additional Dealer tire service location(s)**

| | | |
|--|--|-----------------------------|
| Date: | Existing Fanatic ID# (if applicable): | |
| If location is existing Fanatic, is it under new ownership? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Dealer Business Name: | | |
| Dealer DBA: | | |
| *Physical Address: | | |
| City: | State: | Zip Code: |
| USPS Mailing Address or PO Box (if applicable) | | |
| City: | State: | Zip Code: |
| Number of Locations: | Dealer's Customer Acct# with Distributor: | |
| Owner Full Name | Contact Name (if different than owner) | |
| Dealer Business Phone: | | |
| Dealer Mobile Phone: | OPT IN SMS Notification to Mobile Phone: Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| Email Address: | | |
| Dealer Website: | | |
| E-Commerce Website(s) | | |
| Percentage of IN-STORE Sales | Percentage of ON- LINE Sales | |
| PRIMARY DISTRIBUTOR INFORMATION | | |
| Primary Distributor Name: | | |
| Distributor Salesperson Name & Email Address | | |
| Falken Representative Name | | |
| AGREEMENT/APPROVAL | | |
| We hereby request enrollment in the Falken Fanatic Associate Dealer Program. Together with this enrollment application, we are submitting a signed Participation Agreement and opening purchase order for Falken's approval. We acknowledge that we are required to remain with the Primary Distributor noted above for a minimum of 3 consecutive quarters and we acknowledge that Falken may approve or deny our request for enrollment in the Fanatic program in its sole and absolute discretion. | As a participating Falken Wholesale Distributor, we request that dealer be enrolled in the Falken Fanatic Program. Together with this enrollment application, we are submitting a signed Dealer Participation Agreement for Falken's approval. We acknowledge that if dealer enrollment includes multiple locations, we must report each location's Falken purchases to the location's unique Fanatic ID# provided by Falken , and that Falken may approve or deny this request in its sole and absolute discretion. We acknowledge that enrollments will not be processed during the last ten (10) business days of any given quarter. | |
| ASSOCIATE DEALER | PRIMARY DISTRIBUTOR | |
| Authorized Signature: | Signature | |
| Print Name | Print Name | |
| Title | Title | |
| Date | Date | |



2026 FALKEN FANATIC PROGRAM DEALER ENROLLMENT APPLICATION

ADDITIONAL DEALER LOCATION(S)

Please list all Dealer owned tire service facilities that share the same Federal Tax ID# as Page 1 Applicant.

Primary Distributor must report each location's Falken purchases to location's unique Fanatic ID# provided by Falken. If Primary Distributor does not have the ability to report Falken purchases to location's unique Fanatic ID#, the location will not be enrolled in the Program.

| | | | |
|----------------------|--|----------------------|--|
| Location Name | | Location Name | |
| Street Address | | Street Address | |
| City | | City | |
| State, Zip Code | | State, Zip Code | |
| Location Phone | | Location Phone | |
| Contact Person | | Contact Person | |
| Location Name | | Location Name | |
| Street Address | | Street Address | |
| City | | City | |
| State, Zip Code | | State, Zip Code | |
| Location Phone | | Location Phone | |
| Contact Person | | Contact Person | |
| Location Name | | Location Name | |
| Street Address | | Street Address | |
| City | | City | |
| State, Zip Code | | State, Zip Code | |
| Location Phone | | Location Phone | |
| Contact Person | | Contact Person | |
| Location Name | | Location Name | |
| Street Address | | Street Address | |
| City | | City | |
| State, Zip Code | | State, Zip Code | |
| Location Phone | | Location Phone | |
| Contact Person | | Contact Person | |

Return Enrollment Documents to FanaticEnrollments@FalkenTire.com
Enrollment questions? Please Call (800) 723-2553 ext. 3158



2026 FANATIC DEALER PARTICIPATION AGREEMENT

This Falken Fanatic Program Dealer Participation Agreement (this "Agreement") dated as of _____, 2026 is entered by and between ("Distributor") and _____ ("Dealer") and approved by Dunlop Tires North America, Inc. dba: Falken Tire Corporation ("Falken"). Distributor and Dealer are herein referred to individually as the "Party" and collectively as the "Parties."

RECITALS

A Distributor is an authorized wholesale distributor of Falken brand passenger and light truck tires supplied by Falken. The Dealer is a retail seller, not a wholesaler, of passenger and/or light truck tires. A Dealer has completed and submitted to Distributor a Falken Fanatic Program Dealer Enrollment Application (the "Enrollment Application") and desires to participate in the Falken Fanatic Program (as defined below) which is conducted by Distributor and supported by Falken, in accordance with the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the foregoing premises and the mutual covenants contained herein, the Parties agree as follows:

1. **The Falken Fanatic Program:** The Falken Fanatic Program ("the Program") is a sales incentive program in which Dealer can earn cash rewards for sales of tires ("Tires") in the tire lines ("Tire Lines") set forth in the Falken Fanatic Program Outline (the "Program Outline") attached hereto as Exhibit A.
2. **Program Requirements:** In order to participate in the Program and earn cash rewards, Dealer shall satisfy each of the following 4 requirements: **(i) Opening Order Requirement:** Dealer shall make an opening order purchase at the time of applying to become a Falken Fanatic Associate Dealer. This can be done through one of three options: (A) Make an immediate purchase through their authorized Distributor for 12 Falken branded qualifying units or (B) Purchase a minimum of 24 Falken branded qualifying units within thirty (30) days of the application date or (C) Purchase a minimum of 30 Falken branded qualifying units within the applicable enrolled calendar quarter. An opening order is required for each designated retail location as listed on the enrollment application (each a "Location" and collectively, the "Locations." Dealer shall not sell Tires at any Location other than the Locations. **(ii) Quarterly Volume Purchase:** Dealer shall purchase a minimum of thirty (30) Tires in each calendar quarter, ending March 31, June 30, September 30, and December 31. Dealer's Primary Distributor is expected to report all new dealer purchases for the entire enrolled quarter regardless of dealer's contract date. Dealer shall earn rewards during their first enrolled quarter on the Program regardless if the minimum attainment level is reached. Dealer will receive the Minimum Rate per qualified Falken unit even if the total reported unit purchases fall beneath the 30-unit requirement. Dealers who exceed the minimum attainment level will receive rewards at the level achieved. **(iii) Enrollment Deadline:** Dealer enrollment submissions that are received within the last **10 business days** of any given quarter, will be enrolled with a contract date of the first day of the new quarter. **(iv) Display of Tire Lines:** Dealer shall purchase and display a minimum of three (3) Tire Lines at each Location.
3. **Program Rewards:** As long as Dealer meets the program requirements as set forth in Sections 2 and 4, Dealer shall earn rewards (the "Rewards") in the amounts set forth in the Program Outline based on all qualifying purchases of Tires from Distributor per Location. A "purchase" shall be deemed to have occurred upon issuance of an invoice by Distributor. The Rewards shall be calculated and paid on a quarterly basis by Falken directly to Dealer. Cash Rewards are paid to Fanatic Dealer business name in the form of direct deposit or mailed check. Cash Rewards or reward notifications that are unclaimed, returned, undeliverable or otherwise, will be forfeited if not claimed within 18 months of issuance and will not be rewarded or re-rewarded. Dealers in violation of Falken's MAP policy may have their Program Rewards withheld and are subject to forfeiture as set forth in Falken's MAP Policy. Dealers placed on Falken's do not sell list may be removed from the Fanatic Program and any pending Rewards forfeited.
4. **Dealer Operations:** In order to participate in the Program, Dealer shall perform each of the following:
 - (a) Exercise its best efforts to promote and sell the Tires.
 - (b) Provide high quality, professional passenger, and light truck tire service to its retail customers.
 - (c) Maintain each Location in a high-quality and professional condition. The facilities shall be clean, well lit, and in good repair. Inventory and products on display shall be well organized and easily accessible.
 - (d) Identify each Location with Falken Tire brand identification.
 - (e) Administer and service all Falken customer service programs, in accordance with Falken's warranty and adjustment policies.
 - (f) Refrain from making any false, misleading, or disparaging representations or statements or from otherwise engaging in any trade practices which may adversely affect the high image, credibility, or reputation of Falken or The Tires.
 - (g) Make no representations to consumers or to the trade with respect to Tire specifications and features, except such as may be approved in writing or published by Falken.
 - (h) Make available, at the request of Distributor or Falken, all sales and purchase information necessary to verify performance pursuant to the terms of this Agreement.
 - (i) At the request of Distributor or Falken, participate in training programs including self-study and certification.
 - (j) Comply in all respects with the manuals, specifications, guidelines and instructions regarding the storage, handling and installation of the Tires which have been provided by Distributor or Falken.
 - (k) Comply with all applicable existing and future laws, regulations and acts of governmental entities and subdivisions.
 - (l) Dealer may resell the Tires only to end users. Dealer shall not resell Tires to wholesalers or other retailers.
 - (m) Dealer with a brick-and-mortar location in which 75% of their tire business is sales, installation, and service of tires to consumers on the premises are defined as "Installers". Dealers defined as "Installers" qualify for Fanatic Standard Cash Rewards and promotions as stated in Exhibit A.
 - (n) Dealers defined by Falken's On-Line Retail Intelligence as "Shippers" do not qualify for Fanatic standard cash Rewards and promotions and will receive cash Rewards at a reduced rate as stated in Exhibit A. Dealer may be defined as a Shipper at Falken's discretion.
5. **Inadequate Supply:** To the extent that Dealer is unable to obtain an adequate supply of Tires from their designated Distributor, Dealer may purchase Tires from other authorized Fanatic Program distributors ("Secondary Program Distributors"). Dealer shall earn Rewards on purchases of Tires from Secondary Program Distributors; however, purchases from Secondary Program Distributors cannot exceed 20% of Dealer's total combined purchase of eligible tires from Distributor and Secondary Program Distributors for the quarter. The total quantity of purchases from Program Primary and Secondary Distributors, however, shall count towards Dealer's Reward rate. Dealer may have up to 6 Secondary Program Distributors.
6. **Change of Distributor.** In the event that Dealer desires to change its distributor, Dealer may submit a Distributor Change Request to Falken. Distributor Change Request documents may be obtained from the Fanatic website or by contacting Falken. Dealer must have 3 consecutive quarters of missed attainment to Fan Limited Level (30 units) with their current primary distributor, to be eligible for change in primary distributor. If multiple Dealer Locations are under the same tax identification number/and or ownership, the Distributor Change Request shall apply to all Dealer Locations. Falken may approve or deny the change request in its sole and absolute discretion. Transfers are allowed once in a 12-month period.
7. **Term and Termination:** This Agreement shall commence upon the execution of this Agreement by Distributor, Dealer, and approval by Falken. This Agreement shall not become effective, unless and until approved and signed by Falken, which approval or disapproval shall be in Falken's sole and absolute discretion. This Agreement shall remain in effect through December 31 of the current calendar year, subject to automatic renewals for successive one year terms (each such renewal term running from January 1 through December 31 of each subsequent year), unless and until Dealer shall be delivered to the Distributor and Falken or Falken or Distributor shall have delivered to Dealer, a notice of non-renewal not less than thirty (30) days prior to the end of the term then in effect.

IN WITNESS WHEREOF, the Parties have executed this Agreement in duplicate by their duly authorized representatives, as of the date first written above. In addition to the terms stated here, the agreement contains other terms and conditions which can be found at: <https://FanaticDealer.com>. I certify that I have read, understand, and accept the other terms and conditions.

DEALER

Authorized Signature:

Print Name:

Title:

DISTRIBUTOR

Authorized Signature:

Print Name:

Title:



EXHIBIT A1

2026 FALKEN FANATIC PROGRAM OUTLINE

| | | | |
|-------------------|----------------------------|---------------------|------------------|
| Tire Lines | Akclimate | Eurowinter HS01&SUV | Wildpeak M/T |
| | Azenis FK460 A/S | Rubitrek A/T | Wildpeak R/T |
| | Azenis FK460 Silent Core | Sincera SN250 A/S | Winterpeak F-Ice |
| | Azenis FK510 & SUV | Wildpeak A/T4W | Ziex CT60 A/S |
| | Azenis RT615K+ (rate only) | Wildpeak A/T Trail | Ziex ZE950 A/S |
| | Espia EPZ II & SUV | Wildpeak HT02 & CV | Ziex ZE960 A/S |

Minimum Tire Line: 3 at each location

Minimum Initial Purchase (per location): **12** Tires initial order or **24** Tires within 30 days or **30** Tires within applicable enrolled quarter.

Minimum Quarterly Purchase: 30 Tires

Installer Quarterly Program Rewards

| Participation Level | FAN-Ltd | FAN-Lite | FAN | FAN+ | Fanatic | Fanatic Pro |
|---|---------|----------|--------|--------|---------|-------------|
| Minimum Purchase of Qualifying Tire Lines | 30 | 60 | 125 | 250 | 400 | 600 |
| Cash Rewards Per Payable Tires Purchased | \$2.00 | \$3.00 | \$4.00 | \$5.00 | \$6.00 | \$7.50 |
| Premium Line Bonus | | | | | | |
| Azenis Series (Payable Tires) | \$2.00 | \$2.00 | \$2.00 | \$2.00 | \$2.00 | \$2.00 |
| Wildpeak Series (Payable Tires) | \$2.00 | \$2.00 | \$2.00 | \$2.00 | \$2.00 | \$2.00 |

Premium Line Bonus earned on payable tires at level attained. Akclimate, Azenis FK460 A/S & Silent Core, Azenis FK510 & SUV, Wildpeak A/T4W, Wildpeak A/T Trail, Wildpeak HT02 & CV, Wildpeak M/T and Wildpeak R/T. OE replacement sales ineligible for rewards. Dealers defined as Shippers do not qualify for Premium Line Bonus.

Shipper Program Rewards

| Participation Level | FAN-Ltd | FAN-Lite | FAN | FAN+ | Fanatic | Fanatic Pro |
|---|---------|----------|--------|--------|---------|-------------|
| Minimum Purchase of Qualifying Tire Lines | 30 | 60 | 125 | 250 | 400 | 600 |
| Cash Rewards Per Payable Tires Purchased | \$1.50 | \$1.50 | \$1.50 | \$1.50 | \$1.50 | \$1.50 |



EXHIBIT A2

2026 FALKEN FANATIC PROGRAM OUTLINE

| OE Tire Skus (Rate Only) | AZENIS FK510A SUV | Sincera SN250A A/S | WILDPEAK A/T TRAIL |
|--------------------------|--|--|--|
| | 59000630 59000640 | 59000110 59000250 59000260 59000280 59000290 59000410 59000490 59000500 59000510 59000520 59000730 | 59000820 59000870 59000990 59000530 |
| | WILDPEAK M/T MT01 | | ZIEX CT60 A/S |
| | 28516730 28516731 28516732 28519594 50000360 59000360 28516993 28516945 | | 59000980 59000910 59000960 59000970 |



Fanatic ID# _____

Direct Deposit Agreement (optional)

Authorization Agreement

I hereby authorize **Falken Tire Corporation/Channel Fusion** to initiate automatic deposits to my account at the financial institution named below.

Further, I agree not to hold **Falken Tire Corporation/Channel Fusion** responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account

This agreement will remain in effect until **Falken Tire Corporation** receives a written notice of cancellation from me or my financial institution.

Account Information

Name of Fanatic Dealer: _____

Name of Financial Institution: _____

Routing Number (9 digits) _____

Account Number: _____

Checking Savings

Signature

Authorized Signature (Primary): _____ Date: _____

Authorized Signature (Joint): _____ Date: _____

Return form with voided business check attached to Falken Tire Corporation, Attention Fanatic ADP Administration

ATTACH VOIDED BUSINESS CHECK HERE

Request for Taxpayer
Identification Number and CertificationGo to www.irs.gov/FormW9 for instructions and the latest information.Give form to the
requester. Do not
send to the IRS.**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

| | | |
|---|--|--|
| Print or type. See <i>Specific Instructions</i> on page 3. | <p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p>2 Business name/disregarded entity name, if different from above.</p> <p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____</p> <p>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) _____</p> <p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____</p> <p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>6 City, state, and ZIP code</p> <p>7 List account number(s) here (optional)</p> | <p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p>(Applies to accounts maintained outside the United States.)</p> |
|---|--|--|

Part I Taxpayer Identification Number (TIN)

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

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

| | | | | | |
|--------------------------------|----------------------|---|----------------------|----------------------|----------------------|
| Social security number | | | | | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| or | | | | | |
| Employer identification number | | | | | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Part II Certification

Under penalties of perjury, I certify that:

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

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

| | | |
|--------------|-----------------------------|------|
| Sign Here | Signature of U.S. person | Date |
|--------------|-----------------------------|------|

General Instructions

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

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

What's New

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

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

Purpose of Form

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

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

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3a

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

| IF the entity/individual on line 1 is a(n) ... | THEN check the box for ... |
|--|---|
| • Corporation | Corporation. |
| • Individual or | Individual/sole proprietor. |
| • Sole proprietorship | |
| • LLC classified as a partnership for U.S. federal tax purposes or | Limited liability company and enter the appropriate tax classification: |
| • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation | P = Partnership, C = C corporation, or S = S corporation. |
| • Partnership | Partnership. |
| • Trust/estate | Trust/estate. |

Line 3b

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

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

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

Line 4 Exemptions

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

Exempt payee code.

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

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

1 — An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|--|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) other than an account maintained by an FFI | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Two or more U.S. persons (joint account maintained by an FFI) | Each holder of the account |
| 4. Custodial account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 5. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee ¹ |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner ¹ |
| 6. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| 7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))** | The grantor* |

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

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.