



To: GSRP participating organizations

From: Dianne Eisinger, Accountant

Date: October 4, 2013

Re: GSRP - Cost allocation of shared resources

If any resources in your organization are being shared by two or more programs, a costs allocation plan must be documented explaining how the resources are being allocated between the programs and/or funding sources.

Resources may include, but are not limited to, the following costs:

- Staff wages and benefits
- Facility costs (i.e. rent)
- Supplies
- Transportation costs

The requirement to allocate the costs of shared resources can be met by using reasonable methods to ensure that each program is paying only its fair share of the cost and that no program is subsidizing another. Methods that use percentages of costs are acceptable. For example, a method allocating staff costs could be based on the time attributable to a funding source. Percentages may be applied to all relevant personnel costs for that individual. There must be a way to reasonably establish the basis for the allocation/percentage, such as a classroom schedule and/or head counts.

The method for allocating facility costs may be different, but still may be expressed in terms of percentages. The percentages may be based on how much square footage the program utilizes compared to the total.

Programs that share resources/costs or receive program funding from sources other than GSRP such as Federal (i.e. Head Start), tuition, or other State funding are required to document their allocation plan for shared resources. The new guidance from MDE is requiring IISD conduct fiscal audits of expenditures and in preparation, **we are requesting cost allocations plans be submitted with the 13-14 budgets.**

IISD understands that organization's resources/costs and funding sources are different so we welcome you to contact us to discuss your particular situation. I can be reached at 517-244-1206 / deisinger@inghamisd.org

Please indicate below whether there are shared resources/costs included in the 13-14 GSRP budget: (check one)

_____ The organization has not included shared resources/costs in the 13-14 GSRP budget

_____ The organization utilizes shared resources/costs that are include in the 13-14 GSRP budget and a cost allocation method is attached.

Organization name: _____

Business Official Name (printed)	Business Official Signature	Date



Ingham Intermediate School District

A Regional Educational Service Agency

EFT PAYMENT AUTHORIZATION FORM

This form is for electronic fund transfer payments, which transmit payment data by electronic means to a vendor's financial institution.

All completed forms should be sent to Ingham Intermediate School District by email at bbanks@inghamisd.org or by mail to :

Ingham Intermediate School District, Attn: Accounts Payable, 2630 West Howell Road, Mason, MI 48854

This authorization form will remain in effect until either canceled in writing or an updated form is sent to Ingham Intermediate School District at one of the above locations.

Action Requested: New Change Cancel

Vendor Name:			
Vendor Address:			
Vendor Contact:		Title:	
Telephone:		Fax:	
Email:		Fed ID or SSN:	

Email notification will be sent to the vendor notifying them of each electronic fund transfer. Please complete the information below for that contact.

Name:		Title:	
Email:		Phone:	

Account Information (Call your financial institution to verify this information)

Upon receipt of this form we will send a pre-note (test transaction) to your account. Your second and all future checks will be deposited to the account listed below until such time as you submit a change or a discontinuation notice.

Name of Financial Institution:			
Routing Number:		Account Number:	
Checking:		Savings:	

*should match the routing number on your checks, NOT deposit tickets

I, the undersigned, am a duly authorized representative of the vendor listed above. I authorize Ingham Intermediate School District to deposit payments directly to the account indicated above. I also authorize Ingham Intermediate School District to recover money electronically deposited in this account in error, either by adjusting the account or withholding future payments. I authorize the financial institution named above to post these transactions to that account. The authorization will remain in effect until Ingham Intermediate School District receives written notice of cancellation from a duly authorized representative of the vendor listed above.

Signature:		Date:	
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For Internal Use Only

Date Received:		Date Confirmed:		Confirmed by:	
		W9:			

Great Start Readiness Program - Budget

District/Agency: Agency Name

Grant period: October 1, 2013 to September 30, 2014

Budget Example

Function Codes	Function Titles	FTE	Hours	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	TOTAL
110	Instruction - Basic Programs									
118	Teachers (salary and benefits)	2.00		31,200	11,435					42,635
118	Associate Teacher (salary and benefits)		1,320	16,860	6,845					23,705
118	Classroom Supplies for instruction(art supplies, glue, paper, math and science manipulatives, children's books)						2,200			2,200
118	Dramatic Play center (multicultural clothing, doctor's office, tool set, career costumes, kitchen furnishings)						1,375			1,375
										-
										-
110	Sub-Total	2.00	1,320	\$ 48,060	\$ 18,280	\$ -	\$ 3,575	\$ -	\$ -	\$ 69,915
210	Support Services - Pupil									
										-
										-
										-
210	Sub-Total	0.00	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Great Start Readiness Program - Budget

District/Agency: Agency Name

Grant period: October 1, 2013 to September 30, 2014

Budget Example

Function Codes	Function Titles	FTE	Hours	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	TOTAL
220	Support Services - Instructional Staff									
221	Teacher & Assoc Teacher to attend conference(Improving literacy and math in the preschool setting) [registration, travel and meals]					500				500
										-
										-
220	Sub-Total	0.00	0	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
230	Support Services - General Administration									
										-
										-
										-
230	Sub-Total	0.00	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	Support Services - School Administration									
241	Program director (salary and benefits)	0.05		4,500	2,025					6,525
										-
										-
240	Sub-Total	0.05	0	\$ 4,500	\$ 2,025	\$ -	\$ -	\$ -	\$ -	\$ 6,525

Great Start Readiness Program - Budget

District/Agency: Agency Name

Grant period: October 1, 2013 to September 30, 2014

Budget Example

Function Codes	Function Titles	FTE	Hours	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	TOTAL
250	Support Services - Business									
252	Accountant to provide financial oversight (salary and benefits)	0.02		1,300	585					1,885
										-
										-
250	Sub-Total	0.02	0	\$ 1,300	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ 1,885
260	Operation and Maintenance of Plant									
261	Fees necessary to renew classroom DHS Childcare Licenses								350	350
										-
										-
260	Sub-Total	0.00	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ 350
270	Pupil Transportation Services									
271	Pupil Transportation to/from school (salary and benefits)		500	10,000	3,600					13,600
										-
										-
270	Sub-Total	0.00	500	\$ 10,000	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 13,600

Great Start Readiness Program - Budget

District/Agency: Agency Name

Grant period: October 1, 2013 to September 30, 2014

Budget Example

Function Codes	Function Titles	FTE	Hours	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	TOTAL
280	Support Services - Central									
282	Printing to provide required parent/student information for registration					400				400
										-
										-
280	Sub-Total	0.00	0	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400
290	Support Service - Other									
297	Snack and Lunch Services provided to full day classroom (AM snack and lunch each day)-estimated cost after reimbursement from CACFP					4,200				4,200
										-
290	Sub-Total	0.00	0	\$ -	\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ 4,200
300	Community Services									
311	Parent Resources and Materials for parent/family meetings, brochures, books, etc.						500			500
										-
300	Sub-Total	0.00	0	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
TOTAL BUDGET		2.07	1,820	\$ 63,860	\$ 24,490	\$ 5,100	\$ 4,075	\$ -	\$ 350	\$ 97,875

Include a detailed description for each line item and indicate FTE or hours for all salary and benefit items.

Amount remaining -

Great Start Readiness Program 13-14
Initial items to be completed and submitted to Ingham ISD

Note: The following items need to be submitted prior to IISD releasing any funding

	Due
1 Program data as outlined in the Excel work book Site & Classroom Information Program Quality	10.15.13
2 Subcontract Agreement	10.15.13
3 Certificate of Insurance (outlined in the subcontract agreement)	10.21.13
4 Form W-9 - Request for Taxpayer Identification Number (Required for new partners - only)	10.21.13
5 EFT Payment Authorization Form (optional) (new partners - only)	10.21.13
6 Excel Budget Summary and Detail in template provided	10.21.13
7 Cost allocation memo and cost allocation plan, if applicable	10.21.13

Great Start Readiness Program - Quarterly Report

District/Agency: _____ Agency Name

Grant period: October 1, 2013 to September 30, 2014

Quarterly Report Example

Expenses to-date through: 12/31/13

Quarterly reports are due to IISD the 25th following the end of the quarter

EXPENSE SUMMARY

Function Codes	Function Titles	Budget	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	Total Expense to-date	Budget \$ Available	% Budget Available
110	Instruction - Basic Programs	69,915	14,000	3,800	-	700	-	-	18,500	51,415	73.54%
210	Support Services - Pupil	-	-	-	-	-	-	-	-	-	0.00%
220	Support Services - Instructional Staff	500	-	-	-	-	-	-	-	500	100.00%
230	Support Services - General Administration	-	-	-	-	-	-	-	-	-	0.00%
240	Support Services - School Administration	6,525	1,500	525	-	-	-	-	2,025	4,500	68.97%
250	Support Services - Business	1,885	200	70	-	-	-	-	270	1,615	85.68%
260	Operation and Maintenance of Plant	350	-	-	-	-	-	350	350	-	0.00%
270	Pupil Transportation Services	13,600	2,000	350	-	-	-	-	2,350	11,250	82.72%
280	Support Services - Central	400	-	-	400	-	-	-	400	-	0.00%
290	Support Service - Other	4,200	-	-	1,000	-	-	-	1,000	3,200	76.19%
300	Community Services	500	-	-	-	125	-	-	125	375	75.00%
TOTAL		97,875	17,700	4,745	1,400	825	-	350	25,020	72,855	74.44%

We acknowledge that by signing this form we will provide appropriate documentation in the event of an audit. In the event of an audit which disallows any expenditures, the above named Organization will be responsible for reimbursement of such expenditures. (Required ledger activity is attached to support the above expenditures)

Program Director _____
Printed Name, Title _____
Signature _____ Date: _____

Business Official _____
Printed Name, Title _____
Signature _____ Date: _____

ISD Approval: _____ Date: _____
 Signature _____
 Account Number _____

Complete the detail tab and amounts will carry forward to this sheet

Great Start Readiness Program - Quarterly Report

District/Agency: Agency Name

Grant period: October 1, 2013 to September 30, 2014

Quarterly Report Example

Expenses to-date through: 12/31/13

Function Codes	Function Titles	Budget	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	Total Expense to-date	Budget \$ Available	% Budget Available
110	Instruction - Basic Programs										
118	Teachers (salary and benefits)	42,635	10,000	2,400					12,400	30,235	70.92%
118	Associate Teacher (salary and benefits)	23,705	4,000	1,400					5,400	18,305	77.22%
118	Classroom Supplies for instruction(art supplies, glue, paper, math and science manipulatives, children's books)	2,200				500			500	1,700	77.27%
118	Dramatic Play center (multicultural clothing, doctor's office, tool set, career costumes, kitchen furnishings)	1,375				200			200	1,175	85.45%
		-							-	-	0.00%
		-							-	-	0.00%
110	Sub-Total	\$ 69,915	\$ 14,000	\$ 3,800	\$ -	\$ 700	\$ -	\$ -	\$ 18,500	\$ 51,415	73.54%
210	Support Services - Pupil										
		-							-	-	0.00%
		-							-	-	0.00%
		-							-	-	0.00%
210	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
220	Support Services - Instructional Staff										
221	Teacher & Assoc Teacher to attend conference(Improving literacy and math in the preschool setting) [registration, travel and meals]	500				-			-	500	100.00%

Great Start Readiness Program - Quarterly Report

District/Agency: Agency Name

Grant period: October 1, 2013 to September 30, 2014

Quarterly Report Example

Expenses to-date through: 12/31/13

Function Codes	Function Titles	Budget	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	Total Expense to-date	Budget \$ Available	% Budget Available
		-							-	-	0.00%
		-							-	-	0.00%
220	Sub-Total	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	100.00%
230	Support Services - General Administration										\$ -
		-							-	-	0.00%
		-							-	-	0.00%
		-							-	-	0.00%
230	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
240	Support Services - School Administration										\$ -
241	Program director (salary and benefits)	6,525	1,500	525					2,025	4,500	68.97%
		-							-	-	0.00%
		-							-	-	0.00%
240	Sub-Total	\$ 6,525	\$ 1,500	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ 2,025	\$ 4,500	68.97%
250	Support Services - Business										\$ -
252	Accountant to provide financial oversight (salary and benefits)	1,885	200	70					270	1,615	85.68%
		-							-	-	0.00%

Great Start Readiness Program - Quarterly Report

District/Agency: Agency Name

Grant period: October 1, 2013 to September 30, 2014

Quarterly Report Example

Expenses to-date through: 12/31/13

Function Codes	Function Titles	Budget	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	Total Expense to-date	Budget \$ Available	% Budget Available
		-							-	-	0.00%
250	Sub-Total	\$ 1,885	\$ 200	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ 270	\$ 1,615	85.68%
260	Operation and Maintenance of Plant									\$ -	
261	Fees necessary to renew classroom DHS Childcare Licenses	350						350	350	-	0.00%
		-							-	-	0.00%
		-							-	-	0.00%
260	Sub-Total	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ 350	\$ -	0.00%
270	Pupil Transportation Services									\$ -	
271	Pupil Transportation to/from school (salary and benefits)	13,600	2,000	350					2,350	11,250	82.72%
		-							-	-	0.00%
		-							-	-	0.00%
270	Sub-Total	\$ 13,600	\$ 2,000	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 2,350	\$ 11,250	82.72%
280	Support Services - Central									\$ -	
282	Printing to provide required parent/student information for registration	400			400				400	-	0.00%
		-							-	-	0.00%
		-							-	-	0.00%
280	Sub-Total	\$ 400	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400	\$ -	0.00%

Great Start Readiness Program - Quarterly Report

District/Agency: Agency Name

Grant period: October 1, 2013 to September 30, 2014

Quarterly Report Example

Expenses to-date through: 12/31/13

Function Codes	Function Titles	Budget	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expenses 7000, 8000	Total Expense to-date	Budget \$ Available	% Budget Available
290	Support Service - Other										\$ -
297	Snack and Lunch Services provided to full day classroom (AM snack and lunch each day)-estimated cost after reimbursement from CACFP	4,200			1,000				1,000	3,200	76.19%
		-							-	-	0.00%
290	Sub-Total	\$ 4,200	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,200	76.19%
300	Community Services										\$ -
311	Parent Resources and Materials for parent/family meetings, brochures, books, etc.	500				125			125	375	75.00%
		-							-	-	0.00%
300	Sub-Total	\$ 500	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ 125	\$ 375	75.00%
TOTAL		\$ 97,875	\$ 17,700	\$ 4,745	\$ 1,400	\$ 825	\$ -	\$ 350	\$ 25,020	\$ 72,855	74.44%

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: <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 <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> 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.

Social security number									

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

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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 ▶
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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 ¹	Generally, exempt payees 1 through 7 ²

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
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 ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
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

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* 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. 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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.