



Instructional Equipment Request (IER) Form

FY 2023-2024

Title of Submission:	Forcible Entry Prop
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Please review all information carefully to ensure timely processing. More information can be found [here](#).

Deadline	Action
10/11/2023	IER forms due to Division Dean
10/18/2023	Division review of IER forms (Dean & VP signature)
10/20/2023	IER forms due to Executive Assistant of Administrative Services (with Dean & VP signature)

Checklist

- All IER form fields complete
- Valid quote attached to submission (must be attached before submitting form)
 - Shipping, installation, and tax** are required on the quote, whenever applicable. This must be provided by the vendor themselves. **Do not split quotes or submit duplicate quotes.**
 - IMPORTANT:** To comply with state law, purchases between \$30,000.00 and \$109,299.99 require 3 quotes from 3 different vendors. We're required to proceed with the cheapest option unless a compelling argument can be provided for a more expensive option. If your request is approved, you will be notified *via email* to obtain an **updated quote, two additional quotes**, and complete a [requisition](#) form. Please monitor your email closely throughout the fiscal year as we **cannot** proceed with your request until these quotes, and any additional requirements, are provided.
 - Purchase requests of \$109,300.00 or more must go out for bid* (aka RFP process) and then go to Board for approval. You will be provided further instruction via email after your request is approved.
 - For assistance with quotes, please contact Bill Pagano at bpagano@clpccd.org or (925) 485-5271.
- IER form, with quote, signed and submitted to Division Dean including:
 - Quote (required)
 - [New Vendor Application](#) (if new vendor)
 - Copy of [W9](#) (if new vendor)

***Bid Process:** Purchasing submits RFP & selects cheapest bid → Requestor submits [Requisition](#) → Business Office enters Requisition in Banner → Requestor submits Board packet with copy of entered Requisition.

IER Process Flow

1. Completed packet signed and submitted to Division Dean
2. Dean reviews and forwards to Vice President
3. Vice President reviews and forwards to Executive Assistant of Administrative Services
4. Executive Assistant logs requests and forwards to M&O and IT for review
5. RAC reviews and scores requests
6. Executive Assistant combines committee scores into final rankings for final RAC review
7. RAC Chair meets with College President to discuss ranked requests
8. College President issues approval memo to RAC
9. RAC notifies requestors via email of approved requests and additional steps (e.g. additional quotes, board, etc.)
10. RAC submits IER forms to Business Office for processing
11. Business Office reviews requests, enters into Banner, and forwards to Purchasing
12. Purchasing will assist with requests that must go out for bid and requires board approval (requestor will be notified)

Instructional Equipment Definitions

Allowable Items

Allowable Items: Instructional equipment expenditures are eligible if the equipment, library material, or technology is for classroom instruction, student instruction or demonstration, or in the preparation of learning materials in an instructional program. There are five categories that will be used to classify instructional support. Please note that requests are not limited to the examples shown below.

1. **Equipment and Furniture:** instructional equipment and furniture for primary use by students in instructional programs:
 - a. Classroom/laboratory equipment including whiteboard, screen, projector, etc.
 - b. Instructional furniture including desks, tables, podium, chairs, etc.
2. **Information Technology:** instructional information technology equipment for student use in classrooms and/or laboratories including desktops, laptops, monitors, printers, servers, network/wireless infrastructure, AV/TV, multimedia.
3. **Software:** software licenses are allowed but only the initial year is permitted. Other software that are permitted are those that are used in excess of one year and software modifications that add capacity or efficiency to the software that defers obsolescence and results in an extension of the useful life of the software, including registration, counseling, student services, learning management systems for student use.
4. **Adaptive Equipment:** adaptive equipment for ADA/OCR students are allowed to assist them in a learning environment.
5. **Library Material:** databases, online subscriptions, books, periodicals, videos, etc.

Non-Allowable Items

Non-Allowable Items: Administrative or non-instructional purposes including equipment being used for administrative or non- instructional purposes is not allowed, including photocopiers, file cabinets, bookcases, computers, networking infrastructure, software licenses.

IE Rubric

RAC evaluates each IE request based on the rubric below. RAC stresses the importance of quality requests. RAC may choose not to rank incomplete IE requests.

Criteria	Strong Evidence	Adequate Evidence	Limited Evidence
LPC Mission & Planning Priorities [Section 2] <i>(5 points)</i> Ranking Scale	Clear and compelling evidence/data that equipment will fully support LPC Mission and Planning Priorities. 4-5	Clear evidence/data that equipment will fully support LPC Mission and Planning Priorities. 2-3	Limited or no evidence/data that equipment will support LPC Mission and Planning Priorities. 0-1
Educational Items: Programmatic Impact and Institutional Support [Section 3] <i>(10 points)</i> Ranking Scale	Clear and compelling evidence/data (as stated in program review) that this equipment will have substantial impact on program curriculum. 8-10	Clear evidence/data (as stated in program review) that this equipment will have substantial impact on program curriculum. 4-7	Limited or no evidence/data (as stated in program review) that this equipment will have an impact on program curriculum. 0-3
Teaching & Learning [Section 4] <i>(10 points)</i> Ranking Scale	Clear and compelling evidence/data that equipment provides much needed or beneficial enhancement to instruction. 8-10	Clear evidence/data that equipment provides enhanced instruction that is not met through current means. 4-7	Limited or no evidence/data that equipment provides enhanced instruction that is not met through current means. 0-3
Outcomes [Section 5] <i>(5 points)</i> Ranking Scale	Clear and compelling evidence/data that equipment will support course and/or program outcomes above and beyond current capability. 4-5	Clear evidence/data that equipment will support course and/or program outcomes beyond current capability. 2-3	Limited or no evidence/data that equipment will support course and/or program outcomes beyond current capability. 0-1

Instructional Equipment Request Form

Name of Requestor: Seaton, Jeff

Division: PATH

Discipline: Fire Service Technology

This Equipment Request is: New Equipment or Technology

SECTION 1: Equipment Description

Describe the specific equipment requested and how it will be used to replace, upgrade, or provide new technology to LPC from what is currently in place:

Equipment Location

Building #: 3400

Room #: Fire training facility, prop and yard area

Comments:

This prop is required to meet State Fire Training requirements and mandates for an Accredited Regional Training Program (Las Positas Fire Services Technology Academy and program). When our fire training facility and props were originally designed State Fire Training did not have the current requirements for Accredited Regional Training Programs (ARTP) that they now have. For our program to be re-accredited in 2024 we need to possess this training prop. Secondly to our accreditation, outside fire and law agencies will be needing to lease the training prop to ensure they meet State Fire Training requirements and mandates.

If applicable, describe the legal requirement, mandate, or safety concern related to the purchase of this equipment, making specific reference to legal requirements or regulations:

The fire academy requires specific equipment to train students/cadets on how to gain access to various types of structures during fires. Academy students/cadets are required to train on props that simulate fireground conditions to meet State Fire Training requirements and mandates for an Accredited Regional Training Program (Las Positas Fire Services Technology Academy and program). For our program to be re-accredited in 2024 we need to possess this training prop. Secondly to our accreditation, outside fire and law agencies will be needing to lease the training prop to ensure they meet State Fire Training requirements and mandates.

SECTION 2: LPC Mission Statement and LPC Planning Priorities

LPC Mission Statement

Las Positas College is an inclusive, learning-centered, equity-focused environment that offers educational opportunities and support for completion of students' transfer, degree, and career- technical goals while promoting lifelong learning.

LPC Planning Priorities

- Establish a knowledge base and an appreciation for equity; create a sense of urgency about moving toward equity; institutionalize equity in decision-making, assessment, and accountability; and build capacity to resolve inequities.
- Increase student success and completion through change in college practices and processes: coordinating needed academic support, removing barriers, and supporting focused professional development across the campus.

Explain how the equipment supports LPC's Mission Statement and Planning Priorities:

The equipment supports the LPC Mission by providing the highest level of fire training to our students/cadets. The equipment will allow LPC to meet required and mandated training requirements for Fire Fighter 1 and 2. In addition, our training to incumbent students (current Fire Fighters) will be enhanced through our FST curriculum ultimately increasing our instructors ability to maximize our students knowledge, skills, abilities and retention. This training prop will provide our students/cadets with a greater opportunity towards securing a professional Fire Fighter position in local fire agencies.

SECTION 3: Educational Items | *Program Review*

Specify the educational programs the equipment supports:

The Forcible Entry (FE) prop will support our FST 12 Fire Academy (meet required and mandated State Fire Training curriculum) and the SLO's for FST 7 Fire Service Conditioning & Physical Agility Development. The FE prop will primarily support the LPC Fire Academy and enhance the FST degree program, Administration of Justice and the EMS program by attracting new students who aspire to be Fire Fighter EMTs or Paramedics. Our reputation of having the best college fire training facility, academy and instructors in Northern California will be far reaching and increase enrollment in all programs as prospective students seek out colleges that deliver the best education and experience. We will be the college of choice for fire fighter candidates.

Is the equipment part of an upcoming Program Review? Was it included last year? If not, why? Use language from your Program Review to explain:

The purchase of this new Forcible Entry training prop will meet the required and mandated training curriculum for an Accredited Regional Training Program (Fire Fighter 1 & 2 Academy). In addition, it will greatly enhance our ability to deliver the highest level of fire training to our students/cadets or current Fire Fighters throughout Northern California. Fall 2024, State Fire Training will be conducting a Site visit to recommend or deny our request to be re-accredited as an Accredited Regional Training Program through State Fire Training. The prop will address the upcoming Program Review requirements and allow us to assist other agencies to meet their State Fire Training requirements and mandates for Fire Fighter 1 & 2 training.

SECTION 4: Teaching and Learning

Please use evidence and data that describes how the equipment provides enhancements/benefits to the current level of teaching capabilities:

State Fire Training requires all Accredited Regional Training Programs (LPC Fire Fighter 1 & 2 academy) to deliver over 250-hours of psychomotor skills training to their students/cadets during a Fire Fighter 1 & 2 academy. Our academy numbers vary from 20 to 30 students/cadets per academy, in addition to our 30 to 40 students in our FST 7 classes. The Forcible Entry training prop will allow the Academy staff and other FST instructors to deliver training for up to 10 students/cadets at one time. Part of our upcoming State Fire Training Program Review (Reaccreditation site visit) will be to demonstrate we are capable of delivering the required training to ensure our students/cadets receive the appropriate amount of "sets and reps" (time on task) to become proficient in performing the necessary psychomotor skills for Fire Fighter 1 & 2.

Detail the impact the equipment has on learning:

State Fire Training requires all Accredited Regional Training Programs (LPC Fire Fighter 1 & 2 academy) to deliver over 250-hours of psychomotor skills training to their students/cadets during a Fire Fighter 1 & 2 academy. Our academy numbers vary from 20 to 30 students/cadets per academy, in addition to our 30 to 40 students in our FST 7 classes. The Forcible Entry training prop will allow the Academy staff and other FST instructors to deliver training for up to 10 students/cadets at one time. Part of our upcoming State Fire Training Program Review (Reaccreditation site visit) will be to demonstrate we are capable of delivering the required training to ensure our students/cadets receive the appropriate amount of "sets and reps" (time on task) to become proficient in performing the necessary psychomotor skills for Fire Fighter 1 & 2.

The Forcible Entry (FE) prop will support our FST 12 Fire Academy (meet required and mandated State Fire Training curriculum) and the SLO's for FST 7 Fire Service Conditioning & Physical Agility Development. The FE prop will primarily support the LPC Fire Academy and enhance the FST degree program, Administration of Justice and the EMS program by attracting new students who aspire to be Fire Fighter EMTs or Paramedics. Our reputation of having the best college fire training facility, academy and instructors in Northern California will be far reaching and increase enrollment in all programs as prospective students seek out colleges that deliver the best education and experience. We will be the college of choice for fire fighter candidates.

Please state the number of classes and students the equipment will impact:

Classes/Sections: FST 12,7 & ISA's (multiple sections)	Students: 200 - 300 annually
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SECTION 5: Student Learning Outcomes (SLOs)

Document how the equipment will enable you to surpass your current Student Learning Outcomes:

The Forcible Entry prop is needed to meet State Fire Training required and mandated training needs for a Fire Fighter 1 & 2 Academy. Our FST 12 (Fire Fighter 1 & 2 Academy) Student Learning Outcome states: "Upon completion of FST 12, the student should be able to identify, respond to, and mitigate an incident involving fire inside a structure." Use of this prop at our campus facility will provide the most real life live fire training available across the country without fighting an actual fire in an acquired structure. Students will gain an immense knowledge and experience not only in mitigating a fire but understanding search and overhaul techniques. In addition to FST 12 SLO's, the following classes SLO's (FST 11C, 13, 25, 30, 31, EMS and Law Enforcement) students will benefit immensely, creating the most desirable fire, EMS and Law training center in Northern California, which will create other funding streams for the College.

SECTION 6: Total Cost of Ownership | *Maintenance and Sustainability*

Does the new equipment replace older equipment? If so, will you retire/surplus the old equipment? If not, where will you store the older equipment and what are the associated storage costs?

No.

Detail how the equipment meets or exceeds [LPC's Sustainability Efforts](#):

Having the ability to keep equipment for a minimum of ten years should meet or exceed the college's sustainability plan.

How does the equipment provide renewal resources to the college?

N/A

Operator

Primary operator:	Faculty and Adjunct Faculty		
Does the work align with current position duties?	Yes		
Cost to train primary operator:	0.00		
Approx. # of hours equipment will be used per month:	80 to 100 hours		
Comments:			

Maintenance and Repairs

Who will perform maintenance and repairs?	Services provided by vendor		
Estimated hours per month:	N/A		
Does the work align with current position duties?	Yes		
Cost to train for maintenance and repairs:	0.00		

SECTION 6: Total Cost of Ownership | *Maintenance and Sustainability (cont'd)*

Lifespan of Equipment: A conservative estimate is 10 years.

FOAP (Budget) for Recurring Costs: _____

Fund

Org

Acct

Program

Part A: Initial Start-Up Costs		
Type	Cost	Comments
Equipment or Materials	74,989.00	
Shipping & Delivery Fees	1,200.00	
Installation Costs	0.00	
Miscellaneous Costs	0.00	
Modification to Facilities	0.00	
Operator Training	0.00	
Maintenance/Repair Training	0.00	
Other	7,686.37	Tax @ 10.25
(Enter as Positive) Discounts	0.00	
Start-Up Total	83,875.37	
Part B: Annual Operating Costs		
Type	Cost	Comments
Service/Maintenance	500.00	Estimation of consumable materials (ie: wood)
Part Replacement	0.00	
Vendor Calibration or Standardization	0.00	
Storage	0.00	
Supplies	0.00	
Maintenance/Repair Labor	500.00	Estimation of consumable materials (ie: wood)
Software Licensing	0.00	
Other	0.00	
Annual Total	1,000.00	
Overall Cost:	84,875.37	

Approvals and Signature Routing

Before signing below, please confirm all fields are filled out and all information provided is correct. Requests must be fully complete, signed, and submitted to your Division Dean by the deadline (see page 1). **Quote must be attached to this form before submitting.**

Title	Signature	Date
Requestor:	<i>Jeff A. Seaton</i>	10/10/2023
Division Dean:	<i>Kevin Kramer</i>	10/12/2023
Vice President:	<i>Nan Ho</i>	10/12/2023
College Technology Services Manager:	<i>Stephen Gunderson</i>	10/16/2023
M&O Director:	<i>John Seybert</i>	10/16/2023
Vice President, Administrative Services:	<i>Anette Raichbart</i>	10/16/2023



To Whom It May Concern,

06/09/2023

This letter has been written to confirm that Forcible Entry Inc, DBA also as Forcible Entry Equipment serves as the sole designer, fabricator, supplier for products manufactured and sold by Forcible Entry Equipment.

Forcible Entry Inc.'s intellectual property consists of its own in-house proprietary designs, fabrication, and manufacturing to create the following products:

Catalyst Force Entry Door (all variations)
Commercial Cutting Prop
Hinge Pulling/Cutting Prop
RUD (Roll Up Door) Prop
VES Window Bar prop
Force Box
Conex Box Training Center
Forcible Entry Mobile Trailer

There are no agents, distributors, or dealers authorized to represent Forcible Entry, Inc. for the sale of the above listed products and/or services there within.

Specific only to the Catalyst Force Entry Door, the frame design and material utilized creates a "Flex Technology" (verified through CAD testing). Unique as well to the Catalyst Force Entry Door and VES Window Bar Prop, armor plate steel is integrated to create increased durability and versatility for more consistent feedback and training longevity. All product designs are unique in technical drawings and iterations, materials sourcing specific to tensile strength, and production / fabrication process to achieve Forcible Entry, Inc.'s quality control standards.

All props are designed, engineered, manufactured and distributed solely by Forcible Entry, Inc. All designs are proprietary and parts are manufactured to our specifications and no part, drawing or system is used, licensed, or sold to any outside supplier or vendor.

Forcible Entry, Inc. warrants that there is only one price for the above-named products because of our exclusive distribution and sales ownership.

Sincerely,

Chuck Ferry
CEO/Owner

Forcible Entry, Inc.
4440 Creekside Dr.
Shingle Springs, CA 95682
(916) 337-5705
www.ForcibleEntry.com

FE Supply Company

4440 Creekside Dr
Shingle Springs, CA 95682 US
+1 9169608291
Paul@fesupplyco.org
www.fesupplycompany.com



Estimate

ADDRESS
Jeff Seaton
Las Positas College
Livermore, Ca

SHIP TO
Jeff Seaton
Las Positas College
Livermore, Ca

ESTIMATE 5748
DATE 08/23/2023

SKU	DESCRIPTION	QTY	RATE	AMOUNT
CBTC20-FF	Forcible Entry Equipment Contra Costa Training Box 20	1	74,989.00	74,989.00
	20' One-Trip Shipping Container, 1 - Painted before build, 1 - Painted post build / Pre-delivery, 1 - Light kit installed for instant plug in capability, 1 - Smoke Holes with Manifolds, 2 - Catalyst Force Entry Doors - Direct Mount - \$7,500.00, (Outside facing: 1 inward opening, 1 outward opening): one with Security Screen Door and other with Drop Bar Prop. Each Door Comes with: 1 - Complete Door, 2 - Flex Tech Jambs with HD Hinges, 1 - C6 Armor Academy Break System - Trainable Both Sides (inward / outward), 4 - AR400 Strike Plates, 1 -Sill Plate, All Wall Attachment plates, flashing and hardware included, 2 - Crush Prop Straps for mounting Commercial Doors, 1 - Drop Bar prop plus 50 consumables mounted to CFED, 1 - Security Screen Door mounted to CFED, 2 - Window VES 3-in-1 Prop, - (1 mounted standard height, 1 mounted high), 2 - Window Bar Prop, - (1 mounted standard height, 1 mounted high), 1 - Commercial Cutting Prop - modular mounting location capable via Grid System Bolt-on Mount, 2 - Hinge Prop - modular mounting location capable via Grid System Bolt-on Mount, 4 - Rebar Tree Arms - modular mounting location capable via Grid System Bolt-on Mount, - Grid System - Multiple point mounting system for select props, 2 - Lock Breaking mounts - modular mounting location capable via Grid System Bolt-on Mount, 1 - Roll-Up Door - RUD-CONEX - Built into the end of Box (unless specified by customer), All Fabrication, Painting, Lighting & Electrical Completed and Installed prior to delivery.			0T

SUBTOTAL	74,989.00
TAX	7,686.37
SHIPPING	1,200.00
TOTAL	\$83,875.37

Accepted By

Accepted Date



CHABOT – LAS POSITAS COMMUNITY COLLEGE DISTRICT

Vendor Profile Application

Return Completed Form to:	Contact Person Requesting Your Services
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PLEASE TYPE OR PRINT.

For questions regarding this form or the application process, please contact the Purchasing Department at (925) 485-5230.

1. Vendor Name: Forcible Entry Inc. DBA (if any): FE Supply Company Check payable to FE Supply Company
2. This information must be supplied. If not , the application will be returned. W9 form Required. Federal ID Number 2722 - 85135 or Social Security Number _____ A. Federal Tax Classification <input type="checkbox"/> Individual/Sole Proprietor (S) <input type="checkbox"/> Joint Venture (J) <input type="checkbox"/> Partnership <input type="checkbox"/> Single-Member LLC <input checked="" type="checkbox"/> Corporation (C), State where incorporated _____ B. Is it a Non-Profit Organization? <input type="checkbox"/> Yes <input type="checkbox"/> No , If yes provide Tax-Exempt Form C. Business Start/Incorporation Date ____/____/____
3. Addresses A. <u>Primary/Mailing</u> Street 4440 Creekside Dr. City Shingle Springs Zip Code 95628 Primary Contact Name Paul Ferry Phone (916) 960 - 8291 Ext. _____ Fax (____) _____ - _____ Email paul @fesupplyco.org B. <u>Order (for Purchase Orders, if different from above)</u> Street _____ City _____ Zip Code _____ Primary Contact Name _____ Phone (____) _____ - _____ Ext. _____ Fax (____) _____ - _____ Email _____ C. <u>Remittance (for checks if different from above)</u> Street _____ City _____ Zip Code _____ Primary Contact Name _____ Phone (____) _____ - _____ Ext. _____ Fax (____) _____ - _____ Email _____
4. Vendor Category <input type="checkbox"/> Disabled Veteran <input type="checkbox"/> Minority Owned <input checked="" type="checkbox"/> Text Small Business <input type="checkbox"/> Women Owned
5. Type of Business: Check the one which best describe your company: <input type="checkbox"/> Broker <input checked="" type="checkbox"/> Manufacturer <input type="checkbox"/> Manufacturer's Rep <input type="checkbox"/> Wholesaler <input type="checkbox"/> Retailer <u>Service</u> <input type="checkbox"/> Architect, Engineer, Construction <input type="checkbox"/> Professional <input type="checkbox"/> Other
6. Sales Tax Collection <input checked="" type="checkbox"/> Collects all Sales/Use Tax for Alameda County <input type="checkbox"/> Collects Selected Taxes ____% <input type="checkbox"/> Does not collect Sales Tax California Seller or Use Tax Permit Number 101-588-572 Do you supply recycled products? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Type of commodities or services that your business provides Training Props and Equipment
8. Name of person completing the form Name Paul Ferry Title Director of Sales Phone No. (916) 960-8291 Signature _____ Date 9-14-2023 Email Address: paul @fesupplyco.org

DO NOT COMPLETE – For CLPCCD use only <input type="checkbox"/> New <input type="checkbox"/> Updated Received by Purchasing on _____ VENDOR NO. _____

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Forcible Entry Inc.		
	2 Business name/disregarded entity name, if different from above Forcible Entry Equipment		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate		Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.		Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____		(Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.) See instructions. 4440 Creekside Dr.		Requester's name and address (optional)
6 City, state, and ZIP code Shingle Springs, CA 95682			
7 List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
or									
Employer identification number									
27						2285135			

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶ 01/13/2023
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General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

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

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

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

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

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

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

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.