



www.northcarolinaspitecarecoalition.org

February 22, 2013

Dear colleagues and members of the North Carolina Respite Care Coalition,

We are pleased to announce the availability of lifespan respite care funds through a grant from the NC Division of Aging & Adult Services. These funds are from the Lifespan Respite Grant awarded to NC DAAS by the Administration on Aging in Washington.

The NCRCC Lifespan Respite Voucher Program will provide reimbursement vouchers to home-based caregivers for the cost of temporary, short-term respite care. Eligible individuals include North Carolina caregivers of children or adults who reside in the same household as the person receiving care. Voucher funding is limited to a total of \$500 per family. Attached is the application package for your use in helping family and informal caregivers to apply for these funds.

Some important points for you to keep in mind:

- This is a voucher-based program; the family will be reimbursed for the respite service after they have already received and paid for the respite care.
- These vouchers are available for family and informal caregivers through the lifespan.
- The maximum award available per family is \$500.00.
- These funds will only be available until August 31, 2013.
- We will have approximately 75 vouchers to award.
- The completed application must be submitted to us through a referring agency. The referring agency must provide assurances that the applicant family is either:
 - on a waiting list for respite services,
 - is not eligible for any other respite funding source but is unable to pay privately, OR
 - has exhausted all other sources of respite funding.

- The application must be fully complete, including the signed W-9 form. Incomplete applications will not be considered and will be returned.

If, after reviewing the attached application, you have questions, please contact me or any member of the NCRCC Board of Directors:

Kim Emory	kemory@ucpcog.org
Dawn Gartman	dgartman@centralina.org
Ginger Hill	hill.ginger@swcdcinc.org
Olive Hollinger	olive_hollinger@med.unc.edu
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Joe Yurchak	jyurchak@autismsociety-nc.org

Sincerely,

A handwritten signature in blue ink that reads "Cindy Miles". The signature is written in a cursive, flowing style.

Cindy Miles, President
North Carolina Respite Care Coalition
828-586-1962, ext. 218
cindy@regiona.org

North Carolina Respite Care Coalition Respite Voucher Application



February 2013

www.northcarolinarespitecarecoalition.org



NORTH CAROLINA RESPITE CARE COALITION

Respite Voucher Application

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What is Respite?

According to the Lifespan Respite Care Act of 2006, respite care is defined as “planned or emergency care provided to a child or adult with a special need in order to provide temporary relief to the family caregiver of that child or adult.”

Respite services may be provided in a variety of settings, on a temporary basis, including the family home, adult day centers, respite centers, or residential care facilities. Respite is a key component of family support and home and community-based long-term services and supports. Respite services strengthen family systems while protecting the health and well-being of both caregivers and care recipients.

Respite

- is a vital part of the continuum of services for families;
- reduces family stress and thereby helps preserve the family unit;
- supports family stability;
- prevents or delays lengthy and costly out-of-home placements;
- prevents possible abuse and neglect situations; and
- preserves caregiver – care recipient relationships.

Making Respite Time More Effective

Respite, or temporary planned or emergency relief (time away) from the daily obligations of providing care to a loved one, has been identified by family caregivers and professionals who work with them as one of the most needed and desired services. In research respite has shown to be at least moderately effective in reducing caregiver burden and improving well-being, health, and confidence in caregiving. Some studies have also indicated that respite, when used for planned activities by the caregiver, can be better at reducing caregiver burden than respite time used for activities which were unplanned and not designed to restore the caregiver’s sense of well-being. The following worksheet was developed from this related research by Dale A. Lund, Rebecca Utz, Michael S. Caserta and Scott D. Wright.

Caregivers can use the following worksheet to plan their respite time and are encouraged to copy and use additional worksheets as needed.



Setting Goals to Maximize Your Respite Time

On this sheet of paper, please write down one to three specific goals of what you would like to accomplish during your respite time this week/month. Your goals can be anything (e.g., sleeping, cleaning, going to lunch with a friend), but they must be attainable during the respite time that is available to you. We recommend that you choose activities that:

- you have always enjoyed doing;
- you did before you became a caregiver but may not have been doing lately;
- have religious or spiritual meaning to you;
- may improve satisfaction with caregiving;
- may reduce the stress you might feel from caregiving;
- may increase your respite time;
- encourage you to use your respite more regularly.

Goals:

1. _____
2. _____
3. _____

At the end of the week/month, ask yourself whether you accomplished each of the goals and also whether you are satisfied with your effort at accomplishing each goal. Be honest with yourself, and use this information to revise your goals for the following week's/month's respite time. Caregivers who use their respite time to do what they intended to do feel often less burden and more satisfaction with their caregiving role.

Personal Reflections on Your Goals (notes):

*The content of this document is derived from a brochure entitled "Respite Services: Enhancing the Quality of Daily Life for Caregivers and Care Receivers," developed by faculty members from California State University, San Bernardino and The University of Utah, June, 2010, Fourth Edition.

Application Guidelines

The North Carolina Respite Care Coalition, Inc. (NCRCC) will provide respite vouchers according to the eligibility criteria and prioritization described in this document. Priority will be given to assist those unpaid caregivers with the greatest social and economic needs. Respite funding is limited and applications will be accepted only when funds are available. Respite vouchers may be limited at times to particular target groups if the funding source so dictates.

Eligibility

Respite services may be provided to a family caregiver or individual who is unpaid for their caregiving duties and who is age 18 or older. Traditional respite funding will be the first source for those needing respite and NCRCC respite assistance will not supplant other respite funding sources. Funds awarded by the NCRCC respite committee generally are for those persons who are not eligible for respite services elsewhere. Priority will be given to those caregivers with the greatest social and economic needs. Exceptions may be made for emergency respite at the discretion of the respite voucher committee.

Respite vouchers will be issued to approved applicants in amounts up to \$500 per request annually. Approved applicants will receive a reimbursement for respite services upon receipt of completed signed record of respite (time sheets). Respite services may include in-home care, adult day care, child day care, group respite, institutional care, after school programs, day camps, overnight camps, companion care or other emergency respite.

Responsibilities

NCRCC accepts individual caregiver applications on a referral basis from member individuals, professionals or collaborating organizations using the forms included in this packet. Here are the roles of the referring professional or agency, the caregiver applicant and the respite review committee.

Referring Professional or Agency:

- 1) Provide community outreach to informal (unpaid) caregivers
- 2) Screen applicant for need and support assuring that other funding sources are not available to pay for the needed respite
- 3) Provide and assist unpaid family caregiver with Respite Voucher Application package of forms
- 4) Submit completed, signed forms to NCRCC respite voucher committee
- 5) Provide follow-up information, if requested, by respite voucher committee

Caregiver / Applicant:

- 1) Submit completed application, voucher agreement, Form W-9, and other necessary forms to support need and documentation of respite services to referring professional/agency
- 2) Screen and hire respite provider

- 3) Provide follow-up information, if requested, by respite committee
- 4) Follow-up evaluation of respite service (optional)

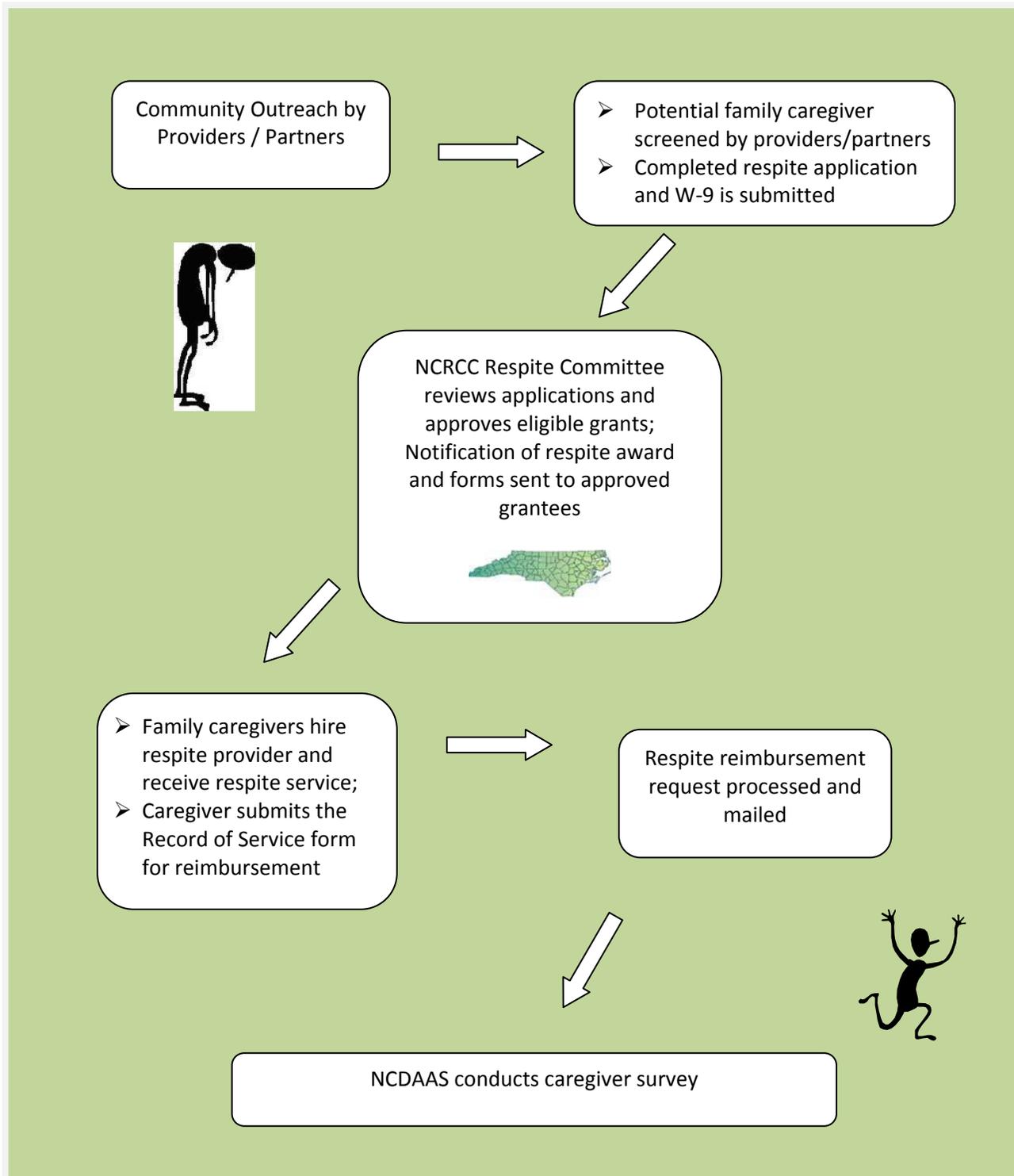
NCRCC Respite Voucher Committee / Representative:

- 1) Committee lead will coordinate with committee members to distribute copies of respite applications within a timely manner (preferably within 5 business days)
- 2) Committee will review applications in a fair and equitable manner
- 3) Committee will respond to all applications within 10 business days from receipt of application regarding approval/denial status
- 4) Committee will submit all necessary voucher documentation and check request to the voucher processing agent who will issue the reimbursement check within 30 days

Respite Voucher Request Procedures

- 1) NCRCC provides outreach to members or partnering agencies to identify and/or recruit potential unpaid family caregivers in need of respite. Referring professionals or agencies will screen applicants for need and qualification for other respite funding sources.
- 2) Caregiver will complete respite voucher application and IRS Form W-9 received from referring professional/agency. Caregiver may need to consult with referring professional/agency to locate an appropriate respite provider.
- 3) Completed application and W-9 is submitted to the NCRCC respite voucher committee for review and approval by referring professional/agency. Any further information may be requested of the applicant and/or referring professional/agency.
- 4) The committee lead will convene with the respite voucher committee members to review for approval or denial of request.
- 5) Applicant is notified by the respite voucher committee of application status
- 6) Respite care must be provided within time frame stated on the award letter (generally a 4 month period).
- 7) Completed record of respite service form must be submitted to NCRCC respite voucher committee representative and/or processing agency within 14 days from expiration date stated on award letter.
- 8) The reimbursement check is sent to the applicant.
- 9) Caregiver is asked to complete respite survey via mail or email.

The Respite Voucher Process



NORTH CAROLINA RESPITE CARE COALITION

Respite Voucher Award



Date

Dear Family Caregiver,

The North Carolina Respite Care Coalition is pleased to award you a total of \$**XXX.xx** to help offset the cost of respite care for your family member, _____.

You may submit a reimbursement request for paid respite services for the period: _____
to _____.

Effective date

Expiration date

Your next step is to select **either an individual and/or a licensed provider agency** to provide respite care for your family member. We have provided you with some materials which may help you in this process.

Please read the following guidelines very carefully and be sure you understand them.

1. You may hire a private respite provider to provide respite care for the person named above, **as long as the person is not an immediate family member; does not live in the same home as the person named above; and does not have Power of Attorney or guardianship over the person named above.** You may choose to use a private respite provider to provide all _____ worth of respite care authorized in this letter.
2. You may obtain respite care from an approved provider agency to provide all _____ worth of respite care authorized in this letter. A list of provider agencies may be available through your respite coalition contact.
3. You may use **BOTH** a private respite provider and/or a licensed provider agency. In doing this, please be very careful not to exceed the total amount of the award as mentioned above. **We will not reimburse you for more than \$500.00 (five hundred dollars) in respite care provided by a private respite provider or provider agency.**
4. In the event you hire an individual respite provider for the full _____ award and then continue to use the individual for additional respite care that you pay for yourself, please be aware that certain tax regulations may apply. You, as the individual respite provider's employer of record, should be prepared to report any payment to an individual respite provider that totals more than \$600.00 in a calendar year.

After you locate a respite provider, you and the private respite provider and/or approved provider agency staff person will use the Record of Respite Services form/s included in this packet to keep a record of the dates and times respite care is provided, starting in the month of _____. On the first day of _____, you will sign the Record of Respite Services form/s at the bottom and mail it to the respite voucher committee in care of Cindy Miles with the Southwestern Commission Council of Governments, 125 Bonnie Lane, Sylva, NC 28779. The form/s must be returned completely filled out in order to reimburse you and/or the agency with a check to cover the cost of the respite care provided. Respite services not approved as stated above will not be covered.

If you have any questions, please feel free to call Cindy Miles at the North Carolina Respite Care Coalition (828) 586-1962, ext. 218.

The North Carolina Respite Care Coalition is delighted to assist you in accessing respite care for your loved one.

Sincerely,

North Carolina Respite Care Coalition

NORTH CAROLINA RESPITE CARE COALITION

Respite Care Provider Agreement



I, _____, agree to provide respite care services as described below for
(Printed Name of Respite Provider)
 _____ through this agreement with _____ at the
(Printed Name of Person Getting Care) (Printed Name of Family Caregiver)

rate of \$ _____ per _____. Respite funding will be effective _____ and expires on _____.

I understand that the Family Caregiver named above and I will use the Record of Respite Services form to show the days and hours that respite care is provided by me, as well as the amounts paid to me. The Record of Respite Services form will be submitted to the North Carolina Respite Care Coalition for reimbursement to the Family Caregiver.

I further understand that funding available to the Family Caregiver through this program is limited and is not designed to provide an ongoing means of financial support in getting respite care services for his/her care recipient.

Description of Respite Care Services to be provided: _____

Printed Name of Respite Provider

Printed Name of Family Caregiver

Signature of Respite Provider

Signature of Family Caregiver

Street Address of Person Providing Respite Care

Street Address of Family Caregiver

City/Town, State, Zip

City/Town, State, Zip

Phone Number

Phone Number

Date

Date

For further information, contact **Cindy Miles** with the North Carolina Respite Care Coalition at **828-586-1962, extension 218.**

NORTH CAROLINA RESPITE CARE COALITION
Record of Respite Services



 Name of Care Recipient (please print)

 Name of Respite Provider (please print)

 Complete Mailing Address of Caregiver (please print)

 Complete Mailing Address of Respite Provider (please print)

 Name and Phone Number of Caregiver/Legally Responsible Person (please print)

 Phone Number of Respite Provider (please print)

Date of Service	Respite Provider's Signature	Signature of Caregiver/Employer	County in Which Respite Care Occurred	Time Care Began	Time Care Ended	Number of Hours of Respite Care Provided this Date	Total Amount Paid for Respite Care this Date
					TOTALS FOR THIS RECORD		

 Signature of Caregiver/Employer

 Date Signed

 Approved - NCRCC Board of Directors Officer

 Date Signed

 Processed for Reimbursement - ESUCP Representative

 Date Signed

NORTH CAROLINA RESPITE CARE COALITION

Respite Voucher Application



NCRCC has very limited respite funds that may only be awarded when other funding sources are not available. The referring individual, professional, or agency will need to that verify other funding is not available to the family caregiver prior to submission of this application.

(Please Print)

A. FAMILY CAREGIVER and CARE RECIPIENT INFORMATION

Name (caregiver needing respite): _____

Date of birth: _____ County of residence: _____

Relationship to person needing care or supervision _____

Street address or P.O. Box _____

City: _____ State: _____ Zip code: _____

Daytime telephone: _____ Other telephone: _____

Email address: _____

Name of person needing care or supervision [*Fill out separate application for each person needing care or supervision*]:

Date of birth: _____ County of residence: _____

Amount of care the family caregiver provides: _____ hours per day _____ days per week

Does the family or care recipient have the ability to pay for care? _____

B. REFERRING AGENCY/INDIVIDUAL SUBMITTING RESPITE REQUEST

Individual /professional referring caregiver _____

Agency name _____

Street address or P.O. Box _____

City: _____ State: _____ Zip code: _____

Daytime telephone: _____ Other telephone: _____

Email address: _____

NC Respite Care Coalition Member: Yes No

C. TYPE OF RESPITE NEEDED

Emergency respite care: Yes No

Routine/ongoing respite care: Yes No

Explain: _____

THE PERSON NEEDS SUPERVISION OR CARE DUE TO ... (check those that apply)

- Developmental and/or physical disabilities: child or adult
- Child with behavioral or emotional concerns
- Is a minor grandchild being raised by a grandparent?
- Adult with Alzheimer's disease or similar memory impairment
- Adult that needs assistance with multiple activities of daily living and/or chronic diseases
- Other, please describe _____

D. OTHER SERVICES

Has the caregiver and/or care recipient applied for Medicaid? Yes No
Declared eligible/ineligible? _____
Is the care recipient on a waiting list for services? Yes No
If so, provide service and where: _____

Is family receiving any other paid respite care or services for this person? Yes No _____
List services and how they are paid for? _____

Please describe reason respite cannot be obtained through another funding source/avenue _____

E. PLANNED RESPITE CARE PROVISION

Name of paid caregiver / agency _____
Planned site of care (please provide specific contact information):
 At care recipient's home _____
 Residential Facility _____
 Day Center _____

Licensed foster home _____

Other _____

Date(s) of care to be provided: from _____ to _____

And/or projected hours _____

Estimated cost per day _____ Number of days _____

TOTAL ESTIMATED COST (not to exceed \$500) _____

If application is approved, the North Carolina Respite Care Coalition will reimburse the family caregiver for respite care provided up to but not exceeding \$500.

Family Caregiver's Signature

Date

Submit the completed NCRCC respite voucher application and IRS Form W-9 to:

Attention: Cindy Miles, NCRCC President

Southwestern Commission Council of Governments

125 Bonnie Lane

Sylva, NC 28779

Fax: (828) 586-1968

Email: NCRCCVouchers@gmail.com

For office use only

Date application and Form W-9 received by NCRCC: _____ Person receiving request: _____

Date approved: _____ Approved by: _____

Type of respite approved: _____

Period of time respite approved: from _____ to _____

Voucher amount approved: _____ Hours/days approved: _____

Additional notes:

This page is intentionally blank.

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) ▶		
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Social security number								
			-					
Employer identification number								
			-					

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).

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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	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 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.

