

**EMERGING DEVELOPER PROGRAM  
TECHNICAL ASSISTANCE RFQ**

The Emerging Developer Program (EDP) has released a Technical Assistance RFQ for providers of technical assistance in various areas related to the development of affordable housing. This is the response of the applicant below:

Organization Name	Milrose Consultants
Doing Business As (If Applicable)	Masterplan
Street Address	2201 Main St #1280
City	Dallas
State	TX
Zip Code	75201
Website	www.masterplantexas.com

<b>PRIMARY CONTACT INFORMATION</b>	
First Name	Karl
Last Name	Crawley
Title	Executive Director, Texas
Phone Number	972-342-3707
Email Address	Karl@masterplantexas.com
Street Address	2201 Main St #1280
City	Dallas
State	TX
Zip Code	75201

<b>SECONDARY CONTACT INFORMATION</b>	
First Name	Dallas
Last Name	Cothrum
Title	President
Phone Number	214-728-0669
Email Address	dallas@masterplantexas.com
Street Address	2201 Main St #1280
City	Dallas
State	TX
Zip Code	75201

Please select if your organization meets any of the following federal, state, or local government-issued designations. Check all that apply.	
Native American-Owned	
Minority Business Enterprise	
Disadvantaged Business Enterprise	
Women-Owned Business Enterprise	
Small Business	
Veteran-Owned small business	
Service disabled veteran-owned small business	
SBA certified small disadvantage business	
SBA certified 8(a) firm	
SBA certified HUBZone firm	
None of the Above	Selected

Please indicate the geographic scale that best describes where you currently serve. Check all that apply.	
Local (city, county)	
Regional (multiple counties, state, multiple states in a region)	
National	Selected

Please select your areas of expertise. Check all that apply.	
Business, Organizational, and Financial Stability Plans	
Property Management	
Asset Management	
Finance	
Acquisition and Rehabilitation of Existing Units	
Joint Ventures	
Construction Management	
Organizational Strategy and Development	
Sustainability and Resilience	
Community Land Trusts and Shared Equity	
Resident Relocation and Stability	
Resident Services	
Other	Land use, zoning, and permitting

<p>In a short narrative, please describe your expertise and track record in each of the areas selected above.</p>	<p>As the largest firm specializing in zoning changes in the region, Masterplan, A Milrose Company, is well-versed and equipped to handle all your land use, permitting, zoning, and planning needs. Our team has represented builders, developers, utility companies, transit providers, and public and private schools. Our leading team of experts brings you a combined 125+ years of experience. Since Masterplan was established in 1981, the company has successfully obtained thousands of governmental approvals for our clients. The firm also provides political consultation and representation for all types of local and regional government issues. The firm’s mastery of technical issues combined with its interpersonal communication skills and longstanding reputation of excellence makes Masterplan a significant asset for its clients. The firm has worked on complicated, multiple-site projects requiring numerous zoning changes, abandonments, permits, and plats simultaneously—sometimes in multiple municipalities. Masterplan has been tasked by several institutional users on large programs, including Oncor (formerly the TXU Corporation), DART, and Dallas ISD. In these instances, the firm obtained all approvals from the point of application through passing final inspection and receiving a certificate of occupancy. The firm’s success was founded on being client-focused and result-oriented. Some of the recent projects we have worked on that are easily recognized include: American Airlines Center and Victory Development Residence and street closure of President George Bush Rosewood Court Hunt Consolidate headquarters Oncor headquarters More than 150 campuses in the Dallas ISD as well as represented Duncanville ISD, Richardson ISD, Grand</p>
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	<p>Prairie ISD, Mesquite ISD, Highland Park ISD, Carrollton-Farmers Branch ISD, Plano ISD and dozens of charter and public schools Over the last five years more than 3,500 units of multifamily per year.</p>
<p>In a short narrative, please describe how you incorporate racial equity into your content and approach.</p>	<p>As a community-based business, Masterplan wants our team to reflect the diversity of the communities that we serve. Our team consists of a racially and culturally diverse group of committed professionals. Importantly, the staff of the firm is interdisciplinary in nature and the business is organized with departments that mirror a municipality. Moreover, the organization has bilingual capabilities. The staff of the firm and its subcontractors include talented minority and female members. Our ongoing relationship with the MWBE community is built on a networking system that includes small businesses; federal, state and local public agencies; local and regional trade associations; small business support organizations; and other organizations and institutions committed to small businesses. Through this network, we continuously identify and document MWBE firms with proven capabilities that we can partner with on applicable projects. Additionally, we recognize the critical importance of fostering community engagement and ensuring inclusivity in every project we undertake. Our dedicated Community Engagement Team is committed to maintaining transparent communication and actively involving local communities in the decision-making processes. Regardless of race, sex, income, or any other demographic factor, we prioritize creating opportunities for all stakeholders to have their voices heard. Our approach is centered on inclusivity, aiming to bridge gaps and eliminate disparities by facilitating open and respectful dialogue. Through regular</p>

	<p>forums, outreach programs, and collaborative initiatives, we ensure that the diverse perspectives within the community are not only acknowledged but also incorporated into the planning and execution of our projects. By actively engaging with local residents, community leaders, and stakeholders, we strive to build trust and understanding. We are proud to emphasize an environment where everyone feels equally valued, fostering a sense of belonging and empowerment. In alignment with our commitment to transparency, our Community Engagement team provides regular updates on project developments, addressing concerns, and sharing information with the community at large. We firmly believe that an engaged and informed community is the foundation for successful, sustainable projects. Masterplan is dedicated to promoting equity and social responsibility, and our Community Engagement team stands as a testament to our commitment to creating spaces where all voices are not only welcomed but actively embraced, ensuring that every community member has an equal opportunity to contribute to the growth and success of the projects we undertake.</p>
<p>In a short narrative, please describe your availability for consulting over the next six to twelve months and feel free to share specific considerations.</p>	<p>We take pride in delivering exceptional customer service across all facets of our organization at Masterplan. Our dedicated team is available for contact during regular business hours through various channels, including email, mobile, and office phones. Additionally, we offer the flexibility of scheduling virtual or in-person meetings to accommodate your needs. In situations where issues escalate, rest assured that our team closely monitors all project points of contact. We stand ready to address and resolve concerns, even outside regular business hours if the situation demands</p>

	<p>immediate attention. With a formidable team comprising over 20 skilled consultants, project managers, and executives, each equipped with an extensive industry background and valuable connections, we have a wealth of expertise to draw upon when challenges arise. For your convenience, our office operating hours are as follows, with potential adjustments for holidays: - Monday to Friday: 8 a.m. - 5 p.m. Should you need to reach us, feel free to contact us at our office phone number, 214-761-9197, or via phone or email through your designated primary point of contact. Your satisfaction is our priority, and we look forward to serving you with the utmost dedication and efficiency.</p>
<p>Please provide at least two references with the following information: Organization Name, Organization Contact, Title, Email and Phone Number.</p>	<p>DHA Housing Solutions for North Texas  Debbie Quitugua  debbie.quituguat@dhantx.com  214.951.8316, 214.951.8308  Volunteers of America Deborah Welchel  Senior Development Director  dwelchel@voa.org 512-671-0000  Services Provided: zoning, permitting, due diligence</p>
<p>As an option, you may include additional information demonstrating your expertise such as project samples, links, and additional narrative.</p>	

<p><b>PRICING INFORMATION</b></p>	
<p>Are your labor rates above average within your field?</p>	<p>No</p>
<p>If you selected "Yes" on the previous question, please provide an explanation of above average rates.</p>	



February 29, 2024

United Way of Metropolitan Dallas,

Due to a recent acquisition involving Milrose Consultants, Masterplan regrets to inform you that we are currently unable to provide our Certificate of Good Standing for the state of Texas. However, we assure you that Milrose is diligently addressing this matter and will promptly supply the requisite documentation upon formalization of agreements.

If you would like, we can readily provide all past documentation attesting to Masterplan's good standing prior to the acquisition.

Please do not hesitate to contact us should you have any inquiries or additional requirements.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dallas Cothrum'.

Dallas Cothrum, Ph D

President

2201 Main Street, Suite 1280, Dallas, Texas 75201

714-728-0669

# UNITED WAY OF METROPOLITAN DALLAS MASTERPLAN EXPERIENCE



## THE CITY OF NEW BRAUNFELS THIRD PARTY PLAN REVIEW

NEW BRAUNFELS, TEXAS

Masterplan provides third-party plan review services to support the Planning and Development Services Department. Masterplan reviews residential and commercial building permit applications for compliance with the City of New Braunfels Code of Ordinances. Site plans and building elevations are reviewed to ensure that all zoning and subdivision requirements are satisfied, including land use, building setbacks, building height, lot coverage, screening and landscaping, and exterior lighting.

The types of applications reviewed include plans for residential permits for new construction, additions and remodels, fences, accessory buildings, and swimming pools. Examples of commercial applications that Masterplan regularly reviews include plans for new commercial shell construction, interior finish-outs, change of use, cellular communication towers and antennas, and signs.

The challenge the city had was that they needed assistance and, at times, a different perspective when tackling special projects, conducting case studies, or maintaining development review timelines and performance metrics. During a particularly heavy zoning review cycle, assistance was provided to assist staff in managing the caseload by providing a preliminary analysis of land use.

Along with accuracy, the city's primary objective for outsourcing plan review services is to maintain target review deadlines. With the online permit submittal and review process, plan review services can occur anywhere and anytime. When necessary, Masterplan completes reviews on weekends and after hours to ensure review cycle target deadlines are met.

The firm reviewed over 1,000 residential, commercial, and miscellaneous permits for both new construction and remodels. Applicant questions and requests for additional information were responded to as needed. The zoning request and site data were evaluated and summarized, and a recommendation was provided to the case manager for consideration.



### KEY TAKE-AWAYS

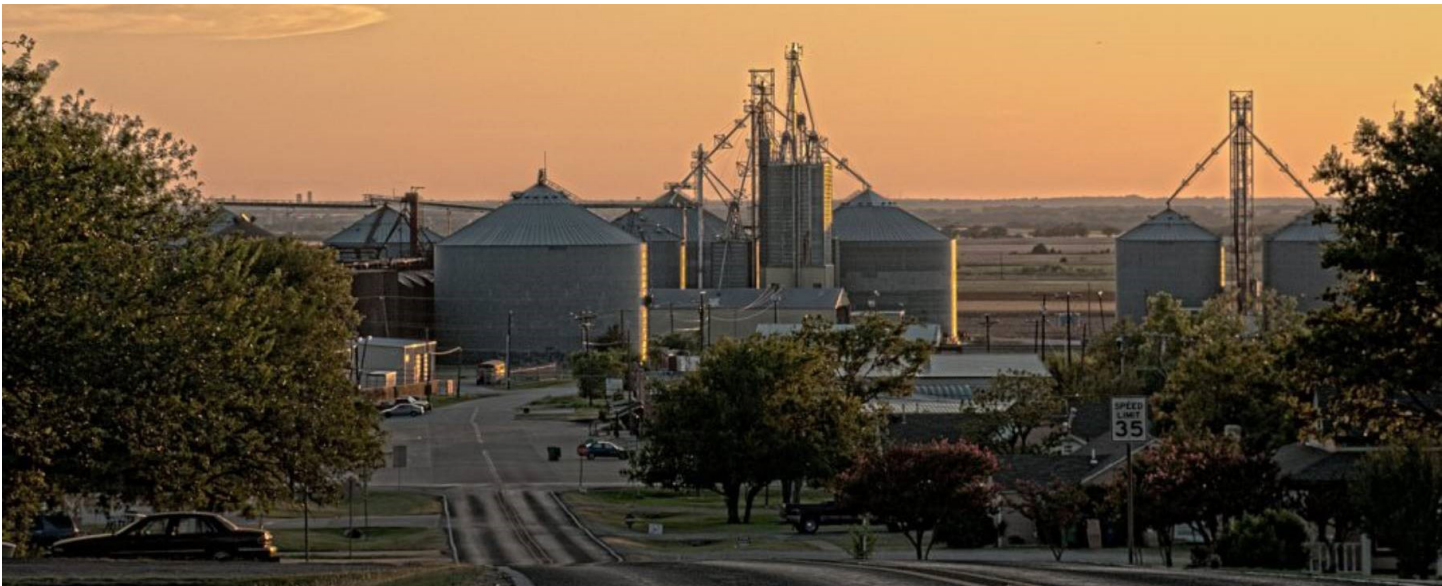
Third-party partnership.



Carried out all plan reviews for the city under contract.







# REVIEW OF THE COMPREHENSIVE PLAN + FUTURE LAND USE PLAN AMENDMENT ANALYSIS

## PROSPER, TEXAS

The Town of Prosper contracted with Masterplan in late 2014 to review the Town’s Comprehensive Plan. The town sought Masterplan’s extensive experience representing land development interests in the region to provide a market-driven, private sector point of view to evaluate the Plan and develop recommendations for plan implementation. A central theme of that community’s Comprehensive Plan relates to preparing for non-residential growth that will strengthen the primarily residential tax base within the context of the evolving retail market.

The review occurred during a period of rapid growth that was changing the nature of the city. The primarily rural community was becoming a large suburban community that desired to retain its character while also attracting retail development and services desired by residents. Town residents primarily commute outside the city limits for work, making retail challenging. The update determined that a primary importance was protecting qualities existing residents enjoyed.

As a subsequent project (2019), the town hired Masterplan to evaluate the FLUM recommendation of the adopted map prepared by others to determine the appropriateness of a proposed shopping center and grocery store at the corner of two major thoroughfares.



KEY TAKE-AWAYS	
Preserving character with rapid growth.	✓
Extensive collaboration between the city, stakeholders, etc.	✓

# CITY OF DUNCANVILLE

## DUNCANVILLE, TEXAS

While the City of Duncanville had a vacancy and a hiring freeze, Masterplan was able to serve as a city planner on an interim basis to keep the city planning on track. We were hired on a contract basis to fulfill the role. Because of the years of experience the Masterplan team has, the position was quickly filled on our end, getting the city back up and running.

The scope of work included investigating opportunities for redevelopment, investigating the need for a Comprehensive Plan update due to practical market considerations, zoning recommendations from market-based realities, and leading pre-zoning meetings for customers.

Masterplan's frequent representation of private development clients informs our work and allows practical, market-based planning. We worked closely with the director of public works to ensure the planning department workload was managed and executed.

The City of Duncanville was able to keep their planning department on track. Masterplan assisted during the hiring process for the new City Planner. We then worked with the new City Planner to transition the department to his leadership. Our team continues to work with the City of Duncanville's planning department as needs arise.



### Project Similarities

Long-term goals.	✓
Extensive collaboration between the city, stakeholders, etc.	✓
Planning Department Support	✓

# CITY OF PEARLAND

## PEARLAND, TEXAS

Masterplan provided zoning, platting, and variance reviews. Additionally, we were contracted to update the Scenic City application and provide special project research, such as lighting standards and liquor store zoning.

### Project Similarities

Community based planning.	✓
Extensive collaboration between the city, stakeholders, etc.	✓



# REVIEW OF ZONING & SUBDIVISION ORDINANCES

## LINDSAY, TEXAS

The City of Lindsay engaged Masterplan to examine the City's current Zoning Ordinance and Subdivision Ordinance and provide specific recommendations for improvements to the City's land development processes and requirements. The process involved community meetings and coordination with elected and appointed officials. The firm also recommended a strategy to identify, implement, and budget for appropriate planning tools for the City.



### Project Similarities

Extensive collaboration between the city, stakeholders, etc.



# COLLEYVILLE NORTHERN GATEWAY PROJECT

## COLLEYVILLE, TEXAS

Masterplan facilitated a visioning process for city-owned property to create an urban village and park at a critical gateway location. The effort included work with staff, council, community, and developers. An area plan was provided as part of these efforts. This continues to be an ongoing project.



### Project Similarities

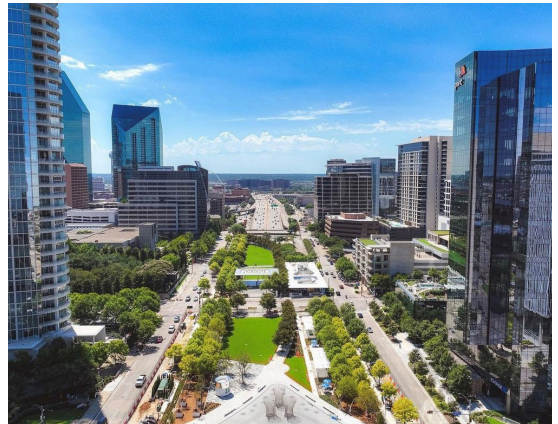
Extensive collaboration between the city, stakeholders, etc.



# KLYDE WARREN PARK

## DALLAS, TEXAS

Masterplan worked on Phases 1 & 2, the children's park update, and Nancy Best Fountain. The effort included park planning and permit management. Our team managed extensive coordination between the City, park foundation, contractors, architects, engineers, and TxDOT. Timelines were tight on this project to ensure the park phases opened in time for city and park events. Due to the park being above a highway, there was extensive infrastructure coordination to get all necessary approvals.



### Project Similarities

Extensive collaboration between the city, stakeholders, etc.





# DALLAS COTHRUM

## PRESIDENT

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Dallas Cothrum grew-up in the real estate consulting business, and he witnessed firsthand the hard work, late meetings, forward thinking, and collaboration required to realize transformative land development projects such as the American Airlines Center, Rosewood Court, and DFW Airport. While a student, he worked in the family business placing zoning signs, researching sites, and attending public hearings. As an adult, he pursued a career in academia eventually becoming a tenured professor before his passion for business called him back to Masterplan and the city he loves. Under Dallas's leadership, the firm continues to strengthen its reputation as having the ability to steer projects towards approval. With an eye towards the future, the firm continues to expand its service to clients and communities statewide.

### CONTACT

Dallas@MasterplanTexas.com  
214-728-0669

### YEARS OF EXPERIENCE

21 years

### EDUCATION

Post Doctorate  
US Military Academy // West Point, NY  
Masters & Doctorate  
Texas Christian University // Ft Worth, TX  
Bachelor of Arts  
Austin College // Sherman, TX

### SPECIALIZATION

- ▶ Zoning
- ▶ Entitlements
- ▶ Client Representation
- ▶ Expert Witness Testimony
- ▶ Development Codes
- ▶ Community Outreach
- ▶ Negotiation & Advocacy
- ▶ Urban Policy & Research Presentations
- ▶ Education & Seminars
- ▶ Strategic Solutions

### EXPERIENCE

- ▶ Expert in advising clients on zoning and permit requirements within various municipalities.
- ▶ Skillful at presenting project objectives to community groups, municipal boards and commissions, and city councils.
- ▶ Representation of Oncor Electric during development of more than 150 substations, switching stations, and West Texas renewable energy projects.
- ▶ Representation of national and local clients in rezoning, variance requests, and development proposals.
- ▶ Consults developers, governmental entities, and utilities on a variety of land use and real estate issues.

### WORK HISTORY

**Masterplan, A Milrose Company // *President***

2022 - PRESENT

**Masterplan, A Milrose Company // *Chief Executive Officer***

2009 - 2022

**Masterplan, A Milrose Company // *Executive Vice President***

2006 - 2009

**Masterplan, A Milrose Company // *Senior Consultant***

2003 - 2006

**University of Texas // *Associate Professor***

1996 - 2003

### COMMUNITY INVOLVEMENT

**C. C. Young Senior Living // *Board of Directors***

**City Hospital at White Rock // *Board of Gov.***

**Grady McWhiney Foundation // *Board of Trustees***

**City of University Park Capital Improvements // *Board***

**Schreiner University // *Trustee***



# KARL CRAWLEY

## EXECUTIVE DIRECTOR, TEXAS

Karl Crawley joined Masterplan in 1998. His field of expertise includes land planning, land development, and project management. Mr. Crawley guided planning processes that have resulted in the creation and adoption of Comprehensive Plan documents for several Texas cities. In addition, Karl has been involved with zoning projects initiated from both the private sector and public sector. His involvement in the Dallas development community is extensive, and it includes frequent presentations for the Oaklawn Committee, transit-oriented development projects along the DART light rail, and planning and implementation of Dallas ISD projects for the last three bond programs. He previously served as Chairman of the Planning and Zoning Commission for the City of Rowlett.

### CONTACT

Karl@MasterplanTexas.com  
972-342-3707

### YEARS OF EXPERIENCE

41 years

### EDUCATION

Master of Urban Planning  
Texas A&M University // College Station, TX  
Bachelor of Science, Environmental Design  
Texas A&M University // College Station, TX

### SPECIALIZATION

- ▶ Zoning
- ▶ Entitlements
- ▶ Development Codes
- ▶ Client Representation
- ▶ Planning & Urban Policy
- ▶ Environmental Design
- ▶ Housing Finance
- ▶ Public Policy
- ▶ Urban Design

### EXPERIENCE

- ▶ Consultation to developers, property owners, and businesses on zoning, land use, platting, and permitting processes.
- ▶ Supervision of daily operations and production schedules of a multi-member consulting firm.
- ▶ Evaluation of rezoning applications and formulation of recommendations.
- ▶ Facilitation of land development projects on behalf of developers, design professionals, citizens, and appointed and elected officials.
- ▶ Management of construction contractors, schedules, and budgets for residential projects.

### WORK HISTORY

#### Masterplan, A Milrose Company // *Senior Consultant*

2021 - PRESENT

#### Masterplan, A Milrose Company // *President*

2005 - 2022

#### Masterplan, A Milrose Company // *Senior Consultant*

1998 - 2005

#### City of Dallas // *Senior Zoning Planner*

1988 - 1998

#### City Intown Housing Program // *Interim Manager*

1996 - 1997

#### General Homes // *Development Manager*

1983 - 1988

### COMMUNITY INVOLVEMENT

**Rowlett Housing Finance Corporation // *President*** (2019 - 2023)

**Planning & Zoning Commission // *Chairman*** (2013 - 2015)

**City of Rowlett Planning & Zoning Commission //** (2009 - 2013)

**City of Rowlett Board of Adjustment //** (2007 - 2009)



# LARRY CASTO

## MANAGING DIRECTOR, AUSTIN

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For 24 years, Larry Casto was the legislative director and chief lobbyist for the City of Dallas. He was responsible for achieving the legislative priorities of the Dallas City Council at the state and federal levels. He passed legislation that provided for the construction and funding of the Dallas Omni convention center hotel and the University of North Texas Law School.

In 2016, the Dallas City Council appointed Larry to Larry successfully resolved dozens of high profile and contentious disputes and conflicts. Larry was the head city staff person overseeing the effort to address a \$3.5 billion city pension fund deficit, a \$4 billion personnel lawsuit filed against the city, and the re-acquisition of a major water supply reservoir after a series of court decisions had held that the city retained no ownership or contractual rights in the lake. At the time of Larry's appointment as the City Attorney, the city's bond credit rating ranged from a B- to CCC, a credit rating considered extremely speculative and that put the city at risk of default and financial insolvency. Upon Larry's retirement in 2018, the City's credit rating ranged from AA to AA-, a bond rating considered to be a high grade level of investment.

### CONTACT

Larry@MasterplanTexas.com  
512-415-6123

### YEARS OF EXPERIENCE

34 years

### EDUCATION

Bachelors in Mechanical Engineering &  
Doctor of Jurisprudence  
Texas Tech University // Lubbock, TX

### SPECIALIZATION

- ▶ Zoning
- ▶ Entitlements
- ▶ Client Representation
- ▶ Comprehensive Planning
- ▶ Subdivision Platting
- ▶ Development Codes
- ▶ Site and Building Permitting
- ▶ Consensus Building
- ▶ Negotiation & Advocacy

### EXPERIENCE

- ▶ Serve as the city's chief attorney, overseeing a staff of more than 100 attorneys, 60 support, staff, and an \$18 million budget.
- ▶ Successfully worked to achieve the passage of more than 100 pieces of legislation.

### WORK HISTORY

**Masterplan, A Milrose Company** // *Managing Director*

2023 - PRESENT

**City of Dallas** // *City Attorney*

2016 - 2018

**City of Dallas** // *City Hall Lobbyist*

1992 - 2016

**Texas State Senate** // *Staffer*

1990 - 1992



# LEE M. KLEINMAN

## SENIOR ADVISOR

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Senior Advisor, Lee M. Kleinman, currently provides Masterplan with companywide leadership and client support based on his in-depth experience working at Dallas City Hall. For nearly 15 years, Lee has worked at the City of Dallas as a Council Member and on the Park Board, making him extremely qualified in supporting clients who are seeking government approvals. Before joining Masterplan, Mr. Kleinman began his professional career as a principal entrepreneur for high-growth and startup companies in the cellular and software industries. He brings excellent experience in lobbying and has worked directly with the Texas Legislature in Austin, Texas and the U.S. Legislature in Washington D.C., as well as many local government organizations.

### CONTACT

Lee@MasterplanTexas.com  
214-403-3369

### YEARS OF EXPERIENCE

43 years

### EDUCATION

MBA, Marketing & Finance  
Southern Methodist University // Dallas, TX  
BA, Economics & Psychology  
Pitzer College // Claremont, CA

### SPECIALIZATION

- ▶ Elected Official Engagement
- ▶ Community Outreach
- ▶ Business Development
- ▶ Strategic Planning
- ▶ Zoning & Land Use

### EXPERIENCE

- ▶ Engages city council members to keep them informed about developments in their district.
- ▶ Collaborates with developers, neighbors, and municipalities to create solutions that increase the value of properties and the quality of life for all stakeholders.
- ▶ Increases the value of cities by advocating for better and more efficient land use.
- ▶ Provides transparency to neighbors on zoning changes through community engagement meetings.

### WORK HISTORY

**Masterplan, A Milrose Company** // *Senior Advisor*

2021 - PRESENT

**City of Dallas** // *City Council Member*

2013 - 2021

**OrgSync** // *Advisory Board*

2010 - 2015

**Bridge Metrics** // *Chief Operating Officer*

2012 - 2013

**City of Dallas** // *Board Member - Park & Recreation*

2007 - 2012

### COMMUNITY INVOLVEMENT

**City of Dallas Bicycle Network Plan Update** // *Committee Member*

**Downtown Dallas, Inc.** // *Member*

**North Dallas Chamber of Commerce** // *Member*

Form **W-9**  
(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://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.  
**MILROSE ACQUISITION INC**

2 Business name/disregarded entity name, if different from above  
**MILROSE CONSULTANTS LLC DBA MASTERPLAN**

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.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

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.

Other (see instructions) ▶ \_\_\_\_\_

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

*(Applies to accounts maintained outside the U.S.)*

5 Address (number, street, and apt. or suite no.) See instructions.  
**498 SEVENTH AVENUE, 17TH FLOOR**

6 City, state, and ZIP code  
**NEW YORK, NY 10018**

7 List account number(s) here (optional)

Requester's name and address (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**

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**or**

**Employer identification number**

8	4	-	2	3	7	7	0	7	5
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## 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 ▶  DocuSigned by: Elizabeth Gauss

Date ▶ 1/18/2024

## 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](http://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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney 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](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.