

IF YOU HAVE QUESTIONS, CONTACT:

THE ARIZONA LENGTHY TRIAL FUND



Message from the Chief Justice:

Your service as a juror helps to assure all Arizonans the constitutional right to a trial by jury. Thank you for your support of the jury system, an important component of a free society.

Robert Brutinel
Chief Justice
Arizona Supreme Court

The Superior Court of Arizona
in Maricopa County
Office of the Jury Commissioner
175 W Madison Street, Suite 1308
Phoenix AZ 85003

Phone Number:
602-506-5879, press 0 for a jury services representative

Email address: ALTFjury@JBAZMC.maricopa.gov



I consider trial by jury as the only anchor, ever yet imagined by man, by which a government can be held to the principles of its Constitution.

Thomas Jefferson



In an effort to reduce the financial burden on jurors who serve on extended trials, the Arizona Legislature established the Arizona Lengthy Trial Fund (ALTF). The fund is designed to replace unpaid earnings for a juror who serves on a trial that lasts six days or more. A trial day is any day a juror is required to report to the courthouse for service.

COMPENSATION FOR ELIGIBLE JURORS

Qualified jurors who serve six or more days may be compensated as follows:

- \$12 county-paid jury fee
- mileage reimbursement
- earnings replacement or supplementation (between \$28 and \$300/day) from the ALTF

Depending on local practice, jurors may receive this compensation on a daily, weekly, bi-weekly, other periodic basis, or after jury service is completed.

JURORS WHO ARE UNEMPLOYED

Jurors who are unemployed can receive ALTF supplemental compensation in the amount of \$28/day. Receipt of spousal maintenance, pension, retirement, unemployment compensation, disability benefits, or other similar income does not preclude a juror from receiving this supplemental compensation.

JURORS WHO ARE EMPLOYED

The Jury Commissioner will provide an ALTF Juror Claim Form to jurors who do not receive their full earnings while serving as a juror. The Jury Commissioner will also explain the supporting documentation that must be returned with the completed form. Jurors requesting earnings replacement under the fund are required to disclose information about their regular earnings and any earnings they continue to receive while serving as a juror. Employer verification of lost earnings is required.

The Jury Commissioner will use this information to determine the amount of reimbursement a juror is eligible to receive from the ALTF. A juror who does not agree with the Jury Commissioner's decision can ask to have the decision reviewed by the Presiding Judge.

EXAMPLES

After a juror serves for six days, the Jury Commissioner can determine the juror's eligibility and the amount of replacement earnings the juror is entitled to receive. The following examples illustrate how this amount is determined.

John Smith normally earns \$40/day. His employer is not paying John while he serves on the jury. John will receive a \$12/day county-paid jury fee, and his earnings replacement from the ALTF will be \$28/day, making his total jury

compensation \$42/day plus mileage reimbursement. John's total jury compensation is calculated as follows:

$$\begin{aligned} \$40 - \$12 &= \$28 \\ \$28 + \$12 &= \$40 \\ \$40/\text{day} + \text{mileage reimbursement} \end{aligned}$$

Molly Kelly normally earns \$185/day. Her employer is not paying Molly while she serves on the jury, but Molly worked alternative hours for her employer and was paid \$35/day for these hours. Molly will receive a \$12/day county-paid jury fee, and her earnings replacement from the ALTF will be \$138/day, making her total jury compensation \$150/day plus mileage reimbursement. Molly's total jury compensation is calculated as follows:

$$\begin{aligned} \$185 - \$35 - \$12 &= \$138 \\ \$138 + \$12 &= \$150 \\ \$150/\text{day} + \text{mileage reimbursement} \end{aligned}$$

Anna Martinez normally earns \$350/day. Her employer is not paying Anna while she serves on the jury. Anna will receive a \$12/day county-paid jury fee. Anna's daily earnings replacement from the ALTF would be \$338/day; however, the law limits ALTF earnings replacement to \$300/day. Anna's total jury compensation is calculated as follows.

$$\begin{aligned} \$350 \text{ (reduced to } \$300) - \$12 &= \$288 \\ \$288 + \$12 &= \$300 \\ \$300/\text{day} + \text{mileage reimbursement} \end{aligned}$$



SUPERIOR COURT IN MARICOPA COUNTY

State of Arizona

*"Committed to excellence and the principles inherent in the rule of law...
every person, every day, every time"*

ALTF Juror Information Sheet

Name: _____

Juror ID: _____

Case Number: _____

Phone Number: _____

Email Address: _____

**For more information please contact the ALTF Coordinator
Superior Court Office of the Jury Commissioner
175 W. Madison Street, Suite 1308, Phoenix, AZ 85003
Jury Line: 602-506-5879 | Fax: 602-506-6078
ALTFJury@JBAZMC.maricopa.gov**

Arizona Lengthy Trial Fund

Rules for Eligibility

Effective November 25, 2015

You may be eligible for additional monies for your jury service if you have to be in court for jury service for more than five court business days, AND one of the following describes you:

- a. You are retired or not employed – You can receive \$40 plus your mileage reimbursement for each day of your service beginning the first day until the end of the trial. This is retroactive only once you complete the sixth day of jury service.

OR

- b. You are employed and can show the Court that you are losing income, and how much that loss is – You can receive your daily loss up to \$300, plus your mileage reimbursement, for each day of your service beginning the first day until the end of the trial once you have complete the sixth day of service. If income or loss of income changes you must notify the jury office immediately. Any over payments due to unreported income or miscalculations will be pursued for repayment.

If you match one of those choices above, and wish to receive the additional monies, please ask your bailiff for the Arizona Lengthy Trial Fund Claim Form.

If you have any questions about the form or this process, please contact the ALTF Coordinator at 602-506-5879. You may also email your questions to ALTFjury@JBAZMC.maricopa.gov

Jurors not eligible to receive monies from the Arizona Lengthy Trial Fund will still receive \$12 plus mileage reimbursement for each day of their service.

Please submit email address with required documentation.



SUPERIOR COURT IN MARICOPA COUNTY

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*“Committed to excellence and the principles inherent in the rule of law...
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ALTF FREQUENTLY ASKED QUESTIONS

1. What if I work on commission or self-employed or contract or a temporary employee?

As long as you can provide documentation of your loss of income you would still be reimbursed for your loss (*up to the maximum allowable amount depending on your loss of income*). **This applies to employees that are paid hourly and salary as well.**

- a. **Commission:** 2 months of income verification such as check stubs prior to your first day of jury service **plus** checks received during the duration of the trial (*if you do not receive income during the trial a statement from your employer on letterhead will suffice*).
- b. **Self-employed:** Prior year 1040 Income Tax Return and schedule C (*Submit any additional checks or documentation received thru out the trial for loss of income*). Proof of income for last 3 months, as well as proof of income for the duration of the trial.
- c. **Temporary:** At least 2 check stubs prior to your first day of jury service (**refer to A**).
- d. **Contract:** Proof of last 3 months income prior to jury duty, proof of income throughout length of trial, and prior years 1040 Income Tax Return and schedule C (**refer to B**).

2. What if I am a business owner and my business suffers a loss of income due to my absence, can I apply for reimbursement to my company?

No, the fund is for individuals only, and cannot be paid to a business. *This applies to S-Corporations as well.*

3. If I take PTO or Vacation can I still apply for ALTF Funds? No, it's not considered loss of income if you receive PTO or Vacation while on Jury Duty.

4. What if I work for a few hours in the mornings before court, or weekends or extra hours on days when there is not court, will I still receive my daily rate of pay?

You are only eligible for lost wages up to your daily rate of pay. So if you make up time you will not be paid more than what your loss is. You will also only be paid for days you are in court. For example if your trial does not meet on Friday's, and you do not go to work, you cannot be paid for that day out of this fund.

5. What if my employer pays for only part of the days I'm serving? (Like the first 5 or 10 days?)

You would be reimbursed for the days they did not pay.

6. What if my employer pays my regular wages, but I'll lose overtime pay?

If you can provide documentation that you work overtime on a regular basis, you can be reimbursed for that amount. Please submit last 6 check stubs prior to your first day of jury service.

7. How long do I have to turn in my claim?

30 days from the conclusion of the trial to submit your claim form and all supporting documents. However once you are in the court room 6 business day you are eligible to submit your claim. Please keep in mind that if you wait till the last day to submit your application and are missing required documents you may be denied.

8. What if my employer does not have a written policy?

If your employer does not have a written policy please have your employer submit a statement regarding your jury duty service on letterhead. They must indicate how many days you are compensated or not.

9. Does my claim need to be notarized?

- a. Self-employed, Commission: *Must be notarized.*
- b. Retired or Unemployed, Hourly & Salary: *Does not require notary.*

For more information please contact the ALTF Coordinator
Superior Court Office of the Jury Commissioner
175 W. Madison Street, Suite 1308, Phoenix, AZ 85003
Jury Line: 602-506-5879 | Fax: 602-506-6078
ALTFJury@JBAZMC.maricopa.gov

ALTF Checklist

To ensure a faster turnaround time, please initial off on the documentation that is required for the specific section that PERTAINS TO YOUR EMPLOYMENT STATUS.

Hourly/Salary paid:

- _____ Two paystubs prior to your first date of service (four paystubs if you are paid weekly). If you are requesting reimbursement for OT then provide six paystubs prior to your first date of service.
- _____ Jury Duty policy from your employer or a statement on letterhead signed by your employer detailing jury duty pay.
- _____ A completed and signed W9 as an individual.

Self-employed / Contract employee:

- _____ Proof of income for last 3 months leading up to first day of service (more may be required).
- _____ Your prior year 1040 Income Tax Return and Schedule C.
- _____ Jury duty policy from your employer or a statement on letterhead from employer verifying jury duty pay (may not apply to all, if it does not please mark N/A).
- _____ A completed and signed W9 as an individual.

Commission / Temporary employee:

- _____ Proof of income for last 3-4 months leading up to first day of service (more may be required).
- _____ Jury Duty policy from your employer or a statement on letterhead signed by your employer detailing jury duty pay.
- _____ A completed and signed W9 as an individual.

For all applicants:

- _____ **Completed and signed ALTF application (incomplete forms will delay the process and could result in a denial of your claim).**

**ARIZONA LENGTHY TRIAL FUND
JUROR CLAIM FORM**

The following information is needed to process your claim. The information you provide will be used for administrative purposes only and will not be open to public inspection.

Complete either Section A, B or C of this form, depending on your employment status. Everyone must complete Section D. Everyone must sign this form under oath or affirmation. If you complete Section B, Part 1, you must submit the form to your employer for completion of Section B, Part 2. **If you complete Section C, you must sign in the presence of a Notary Public or Clerk of Court.** If you complete either Section B or C, you must attach documentation to support your claim such as copies of recent pay stubs or your IRS Form 1040 income tax return for the prior year.

Submit your completed claim form and supporting documentation to the Jury Commissioner for processing.

Section A – JURORS WHO ARE UNEMPLOYED OR RETIRED SHOULD COMPLETE THIS SECTION AND THEN GO TO SECTION D.

1. I, [print full name] _____, do hereby claim payment from the Arizona Lengthy Trial Fund for my recent jury service on a trial that lasted more than five days.

2. Check the one box that applies to you:

- a. I am currently unemployed and therefore request the minimum payment allowed by statute.
- b. I am retired and therefore request the minimum payment allowed by statute.

Go to Section D.

Section B, Part 1 – JURORS WHO ARE PAID A REGULAR HOURLY WAGE OR A REGULAR SALARY SHOULD COMPLETE THIS SECTION. SUPPORTING DOCUMENTATION MUST BE ATTACHED.

1. I, [print full name] _____, do hereby claim payment from the Arizona Lengthy Trial Fund for my recent jury service on a trial that lasted more than five days. My employer does not pay me for all of the time I missed work due to my jury service.

2. (Check the one box that applies to you):

- I have attached a copy of my employer's jury service policy.
- My employer does not have a written jury service policy.

To determine the amount of your claim, complete the information below. Attach additional pages if you need to explain overtime pay or if your work schedule varies.

3. The following describes how I am paid (choose a or b.):

a. I am paid by the hour and normally work _____ hours per day. I earn \$_____ per hour.

I normally work the following days of the week (circle all that apply):

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

-I am paid by the hour and normally work _____ hours of overtime per day for which I am paid \$_____ per hour.

I normally work overtime the following days of the week (circle all that apply):

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

b. I am paid a salary and normally earn \$_____ per pay period in gross wages.

(Continued on next page)

SECTION B, PART 1 (CONTINUED)

4. My normal workday begins at _____ (AM/PM) and ends at _____ (AM/PM).

5. My pay period is (circle the one that applies to you):

Daily

Weekly

Biweekly

Semimonthly

Monthly

6. I was NOT paid by my employer for the following dates of my jury service (Please indicate whether or not you lost an entire shift due to jury service, the amount of pay you lost on each date, and whether or not you were able to make up your missed shift at another time.): _____

7. I will continue to lose \$ _____ per day for the following dates of my jury service: _____
_____ (Note: If this amount changes, you **must** submit a revised juror claim form.)

8. I have attached copies of my last two pay stubs or (identify other records attached as supporting documentation)

Have your employer complete **Section B, Part 2**, then go to **Section D**.

SECTION B, PART 2 – TO BE COMPLETED BY YOUR EMPLOYER.

1. Company name: _____

2. Company address: _____

3. Contact person to verify the employment information in Section B, Part 1: [print name, title, phone number, address]

I have read the information provided in Section B, Part 1 and swear or affirm under penalties of perjury that it is true and correct.

Signature of employer or authorized agent

Date

SECTION C – JURORS WHO ARE CONTRACT OR TEMPORARY EMPLOYEES, SELF-EMPLOYED, OR WHO ARE PAID COMMISSIONS ONLY SHOULD COMPLETE THIS SECTION. SUPPORTING DOCUMENTATION MUST BE ATTACHED.

1. I, [print full name] _____, do hereby claim payment from the Arizona Lengthy Trial Fund for my recent jury service on a trial that lasted more than five days. Due to my service as a juror, I lost the following earnings that I would otherwise have made: \$ _____ per day.

2. My claim is based on the following explanation: _____

3. I have attached a copy of my last year's 1040 income tax return (do not include income tax schedules), SE Form or (identify the records you have attached) _____
to support my claim (additional documentation may be required).

Go to **Section D**.

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. | 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. | |
| | 2 Business name/disregarded entity name, if different from above | |
| | 3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> 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) _____ <i>(Applies to accounts maintained outside the U.S.)</i> | |
| | 5 Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| | 6 City, state, and ZIP code | |
| | 7 List account number(s) here (optional) | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

| | | | | | | | | | | | |
|---------------------------------------|--|--|--|---|--|--|---|--|--|--|--|
| Social security number | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | - | | | - | | | | |
| or | | | | | | | | | | | |
| Employer identification number | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | - | | | | | | | |

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

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

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 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 persons 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 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, 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 28% 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

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. 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 this page), 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 SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. 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, 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 items 1, 4, or 5 below 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 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|---|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law | The grantor-trustee ¹ The actual owner ¹ |
| 5. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations 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 Regulations section 1.671-4(b)(2)(i)(B)) | The trust |

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*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, 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 (TIGTA) 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. 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.