



2024

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H. E. R. R. O.

Higher Education Recruitment and
Retention Opportunities

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Introduction

Volunteer fire departments and emergency medical services agencies (EMS) are requested daily to respond to a wide variety of emergencies here in Rockland County. These agencies consist of 100% volunteers who dedicate their time to serve their communities. EMS agencies respond annually to over 40,000 calls per year and fire departments respond to over 9,000 calls per year.

These first responders' agencies are currently experiencing a critical need to recruit and retain members. As an incentive for county residents to serve at volunteer fire departments and EMS agencies, the County of Rockland has developed a program of recruitment and retention incentives for volunteer first responder agencies. The program is designed to provide tuition reimbursement to volunteers for their dedicated service within the community.

There is a limited amount of funds available, and funds will be distributed in the order the complete applications are received by the County. A volunteer is required to submit a new application for each academic session.

In Exchange for the fulfillment of established service requirements in a volunteer fire department, volunteer fire company, volunteer fire district or volunteer EMS agency located within the County of Rockland, volunteers enrolled as full-time or part-time students are eligible for tuition reimbursement for grades of "C" or better (2.0 GPA per class on a 4.0 scale) or if a class is graded on a Pass/Fail system, then the student must Pass, or if it is a certificate course then completion of the class. To be eligible for student loan reimbursement, the volunteer must be an active member of the volunteer agency for at least one full year.

There are no restrictions as to the type of academic coursework the volunteer may choose to pursue.

Definitions

Rockland Volunteer H.E.R.R.O. Program Tuition Reimbursement Application: Appendix A

Active Member:

- Responded to 15% of the emergency response calls or shift hours.
- Attended 25% of required department training including OSHA training, drills, CMEs and exercises, etc.
- Attended 25% of monthly agency/company meetings.
- Attended 15% of community events and/or company functions i.e fundraisers, standbys and other departmental sponsored events.

Academic Session: An academic session is a portion of an academic year, the time during which an educational institution holds classes.

Volunteer Service Commitment Form: This form is required for Rockland Volunteer H.E.R.R.O tuition (Appendix B).

Chairperson: Any person who serves in the highest administrative capacity of an eligible volunteer of either a fire department, Fire Company, fire district, or EMS Agency.

Chief: Any person who serves in the highest operations capacity of an eligible volunteer fire department, volunteer fire company, volunteer fire district, or volunteer EMS Agency.

Captain: Any person who serves in the highest operations capacity of an eligible volunteer ambulance corps or EMS agency.

Financial Aid: Funds awarded to a volunteer for which no repayment is required (e.g. TAP, PELL Grant, APTS, etc.). Excluded from Financial Aid are work-study programs, Federal Stafford Loans, and subsidized/unsubsidized student loans, etc.

Sponsoring Agency: A volunteer fire department, volunteer fire company, volunteer fire district, or volunteer EMS agency within Rockland County, which complies with applicable federal, state and local laws. Volunteer fire departments, volunteer fire companies and volunteer fire districts must be participating in the National Fire Incident Reporting System (NFIRS) by submitting current incident data to the New York State Office of Fire Prevention and Control and possessing an account with the New York State Fire Reporting System.

Volunteer: An individual member of a volunteer fire department, volunteer fire company, volunteer fire district, or volunteer EMS agency within the County, approved to receive tuition reimbursement. While enrolled in the Rockland Volunteer H.E.R.R.O. tuition reimbursement program, credit hours must be obtained from an approved college, university, or trade school or approved training program.

Volunteer EMS Provider Agency: Any eligible Rockland County volunteer EMS Agency.

Volunteer Fire Department: Any eligible Rockland County volunteer fire department, volunteer fire company or volunteer fire district.

Program Incentives and Disclosures

1. Volunteers accepted as a member of a local fire department, volunteer fire company, volunteer fire district or volunteer EMS agency and accepted for enrollment at a college, university, trade school or training program makes them eligible for the H.E.R.R.O. program.
2. Volunteers are eligible for up to \$6,000 annually. Please note that reimbursement is only for tuition not associated fees.
3. The H.E.R.R.O program funding is limited; therefore, the funds will be dispersed until the funds are depleted, serving a maximum number of applications annually.
4. Rockland County volunteers may be subject to discontinued financial assistance at any time due

to limitations of County funding.

5. Service obligations are required regardless of degree attainment.
6. No provision for termination appeal, grace periods, or reinstatement exists under this guide.
7. This guide and forms are subject to revision without advance notice.
8. The most current version of this guide and forms are available at www.rocklandcountyny.gov
Go to Departments >Fire and Emergency >Volunteer Tuition Reimbursement Programs
9. In the event of deficiencies not addressed by this guide, the Office of Fire and Emergency Services administrative personnel shall make and interpret policy and issue a decision(s) in accordance with the intent of the program. Such decisions shall be final and binding.
10. Any and all communications and disclosures regarding a volunteer's participation in the Rockland Volunteer H.E.R.R.O. program shall be limited to the volunteer unless the volunteer has designated an authorized representative to act on their behalf in writing.

Contact Information

Please send all questions and submissions to the following:
Rockland County Office of Fire and Emergency Services
Volunteer H.E.R.R.O.
35 Firemen's Memorial Drive, Pomona, NY 10970
Phone: 845-364-8800
E-mail: herro@co.rockland.ny.us

Application Requirements

Requirements to apply for the Rockland Volunteer H.E.R.R.O. program are as follows:

1. The volunteer must be accepted as a member of a local fire department, volunteer fire company, volunteer fire district or volunteer EMS agency and have already completed the initial required basic training per the agency's guidelines, to be able to respond appropriately for that specific agency.
2. The volunteer shall be an active member in good standing of an eligible Rockland County Sponsoring Agency prior to applying to the H.E.R.R.O. program.
3. For tuition reimbursement, the volunteer must be enrolled in an approved college, university, trade school or training program.

4. For tuition reimbursement, Rockland Volunteer H.E.R.R.O. funds can only be utilized for on-campus (classroom) and distance (internet) learning tuition costs, and cannot be applied to housing, books, or other school fees.
5. The volunteer shall commit to providing the applicable service to their Sponsoring Agency throughout their participation in the County program, for which any reimbursement is received.
6. The volunteer shall report their service commitment utilizing the Sponsoring Agency Tracking Form (Appendix C) which requires certification by the Chief/Chairperson/Captain of their Sponsoring Agency, until completion of their service obligation.

Application Process

1. Complete a Volunteer Service Commitment Form (the “Applicant”). This form is available online at www.rocklandcountyny.gov and is attached to this guide (Appendix A).
2. Applicants must apply separately for each enrollment period that they wish to be considered for the volunteer tuition reimbursement funding, regardless of previous acceptance.
3. The Application and backup (Appendix A) must be submitted no later than:

Spring Semester: June 7

Summer Semester: September 13

Fall Semester: December 31

Applications will not be accepted after the deadline.

4. The Application must be sent to the Rockland Volunteer H.E.R.R.O. Tuition Reimbursement Program to the address specified in Section III of this guide. Applications will also be accepted via email at herro@co.rockland.ny.us, attachments must be in pdf. format and screen shots in emails are not accepted. Fax will not be permitted.
5. Applicants will receive notification of receipt of their application via email of receipt of the form.
6. After each academic session, and upon receipt of all required supporting documentation, the County shall review the entire application package, verifying tuition. All applicants will be sent an email notification indicating the status of their application once a decision has been made.

Selection Criteria

Criteria governing the selection of Rockland Volunteer H.E.R.R.O. program are as follow:

1. Applications shall be date stamped upon receipt and the earliest dated complete applications shall be reviewed first, as funds shall be disbursed on a first come, first serve basis.
2. Verification of the membership requirements of the local volunteer fire department, volunteer fire company, volunteer fire district, or volunteer EMS agency will be made by the County for

review.

Tuition Reimbursement Requirements

At the completion of each qualifying period, the volunteer shall provide the County with the following documents.

1. An original Sponsoring Agency Tracking Form (Appendix C), signed by the Chief/Chairperson/Captain of their Sponsoring Agency, must be mailed or emailed to the address specified in the Section III of this guide.
2. The Completed W-9 Form (Appendix D of this guide or it can be downloaded from: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>. (Unless county vendor or Employee)
3. Volunteer's transcript, including GPA of their most recently completed academic session (an electronic copy is acceptable). The transcript must include the following:
 - a. The volunteer's name.
 - b. At least one (1) other personal identifier (i.e., Student ID #, Date of Birth).
 - c. The total number of credits attempted and/or achieved.
 - d. The GPA of the course or successful completion of the course.
 - e. School Name

Service Obligations

At the core of Rockland Volunteer H.E.R.R.O. is an individual's commitment to meet the needs of his/her community. Volunteers must maintain acceptable volunteer activity and training levels as set forth by the County during their entire course of study. The meeting of these objectives will be verified by their Sponsoring Agency utilizing the Sponsoring Agency Tracking Form.

Termination From Rockland Volunteer H.E.R.R.O. Financial Obligation

A volunteer may be immediately terminated from, without possible future reinstatement for the following reasons:

1. Failure to meet acceptable volunteer activity levels as determined by their Sponsoring Agency.
2. Abandoning or otherwise forfeiting membership in their Sponsoring Agency.
3. Termination or expulsion from membership from their Sponsoring Agency.

Appendices

Appendix A

Tuition Reimbursement Application

Appendix B

Volunteer Service Commitment Form: Each Rockland Volunteer H.E.R.R.O. candidate and his/her sponsoring fire department Board of Fire Commissioners, Chief or EMS Captain shall complete this form together. This form addresses the service and financial obligations of all parties to the agreement.

Appendix C

Sponsoring Agency Tracking Form

Appendix D

Federal Form W-9: This form shall be submitted at the completion of each qualifying academic session to receive reimbursement. Amounts reimbursed in excess of \$600 will be reported to the IRS and the participant will receive an IRS form 1099 for the reimbursed amount that is to be used to file their tax returns or given to their accountant.

APPENDIX A

Rockland Volunteer H.E.R.R.O. Program Tuition Reimbursement Application

1. Name: _____

2. Social Security: _____

3. Home Mailing Address:

4. Home Telephone #: _____

5. Cell Phone #: _____

6. Email Address: _____@_____

7. Rockland Volunteer Emergency Service Agency you are a member of:

8. Agency Highest Ranking Officer: Name: _____

Rank: _____

9. School(s) Attended in _____, _____
(Academic Session) (Year)

Complete questions 9-12. Do not use "See Attached" as a substitute for completion. Please remember courses must be completed in order to apply and be eligible for reimbursement.

9.

Course Number	Course Title	School	Academic Session	# of Credits per course	Tuition Cost per course	Grade

10. TUITION SUBTOTAL \$ _____

11. Subtract Financial Assistance, Grants, Scholarships, excluding loans -- \$ _____

12. TOTAL REIMBURSEMENT REQUEST \$ _____

13. Does this course lead to a degree? Yes () No () Certificate ()

If yes, indicate: 1. Type of Degree (AA, BS, BA, etc.) _____

2. Expected graduation date: _____

3. Program/Major: _____

14. Are your studies related to emergency services? Yes () No ()

15. FINANCIAL ASSISTANCE (EXCLUDING LOANS):

(Types of financial assistance: MAP, TAP, PELL, SEOG, scholarships, department grants, etc.)

I have received or expect to receive financial assistance for courses listed on page 2.

Yes () No ()

<u>Type of Assistance</u>	<u>Academic Session</u>	<u>Amount</u>

TOTAL FINANCIAL ASSISTANCE RECEIVED/TO BE RECEIVED: \$ _____

16. **STUDENT LOANS** (Guaranteed loans are not financial assistance for these purposes.)

I have received or expect to receive student loans for courses listed on page 2.

Yes () No ()

<u>Type of Loan</u>	<u>Academic Session</u>	<u>Amount</u>

TOTAL AMOUNT OF LOAN PAID DIRECTLY TO SCHOOL: \$ _____

ALL STATEMENTS ARE SUBJECT TO VERIFICATION

THIS AFFIRMATION MUST BE COMPLETED: I affirm that all statements made on this application (including any attached papers) are true under the penalties of perjury.

PURSUANT TO 210.45 OF THE NEW YORK STATE PENAL LAW, IT IS A CRIME PUNISHABLE AS A CLASS "A" MISDEMEANOR TO KNOWINGLY MAKE A FALSE STATEMENT HEREIN.

Furthermore, I certify I have attached the required documentation as noted in the box below.

Signature of Applicant

Date

Notary signature/stamp

Date

CHECK LIST

REQUIRED DOCUMENTS TO ATTACH

____ All Grades

____ Itemized School Bill

____ Proof of Payment

____ Financial Assistance Statement signed by school

YOUR SIGNATURE ABOVE MUST BE NOTARIZED

GRADES

STAPLE YOUR GRADE(S) TO THIS PAGE.

FOR A CERTIFICATE COURSE, STAPLE A COPY OF CERTIFICATE OR WRITTEN PROOF OF SUCCESSFUL COMPLETION. IF SUBMITTING VIA EMAIL SEND PDF FILES ONLY. NO SCREENSHOTS WILL BE ACCEPTED.

Note: Complete Application Deadlines

Spring Semester application and grades must be submitted no later than June 7.

Summer Semester application and grades must be submitted no later than September 13.

Fall Semester application and grades must be submitted no later than December 31.

Mark your calendar so you do not miss the deadline.

Applications will not be accepted after the deadline.

An official transcript is not required.

YOUR APPLICATION WILL NOT BE CONSIDERED IF YOU FAIL TO ATTACH YOUR GRADES.

SCHOOL BILL

ATTACH YOUR ITEMIZED SCHOOL BILL SHOWING CHARGES AND PAYMENTS TO THIS PAGE.

YOUR APPLICATION WILL NOT BE CONSIDERED IF YOU FAIL TO PROVIDE YOUR ITEMIZED SCHOOL BILL.

Please note that you must have a zero-balance meaning that you fully paid for these classes in order to be eligible.

PROOF OF PAYMENT

STAPLE YOUR PAYMENT METHOD(S) TO THIS PAGE.

YOUR APPLICATION WILL NOT BE CONSIDERED IF YOU FAIL TO ATTACH PROOF OF PAYMENT.

Check the appropriate boxes indicating all proofs of payment you have attached to this page.

- Copies of cancelled checks (front and back)
- Credit card receipt or monthly credit card statement.
- Cash receipt.

ALL APPLICANTS MUST COMPLETE & HAVE THEIR SCHOOL SIGN THIS FINANCIAL ASSISTANCE STATEMENT *WHETHER ANY ASSISTANCE WAS RECEIVED OR NOT.*

ROCKLAND VOLUNTEER H.E.R.R.O. FINANCIAL ASSISTANCE STATEMENT

To be completed for each school attended.

STUDENT-VOLUNTEER: _____

STUDENT ID# _____

SCHOOL NAME: _____

THIS SECTION: To be completed by school official. Please check and complete #1 or #2.

1. _(student name) **DID NOT** receive financial assistance (such as grants, scholarships) for ____
_____(Academic Session) _____(year) _____ courses
excluding loans.

2. **_DID** receive financial assistance (such as TAP, MAP, Pell grant, scholarships, etc.)

Academic Session/Year _____ for \$ _____

Academic Session/Year _____ for \$ _____

Academic Session/Year _____ for \$ _____

TOTAL FINANCIAL ASSISTANCE RECEIVED (EXCLUDING LOANS) \$ _____

(Signature of School Official)

(Print Name)

(Title)

(Telephone Number)

(Date)

(Fax Number)

(Email Address)

APPENDIX B

Rockland Volunteer H.E.R.R.O. Program Volunteer Service Commitment Form

I declare that all information submitted to Rockland Volunteer H.E.R.R.O. is true and accurate.

_____, being duly sworn deposed and says I am a member of:
(Print name of Student-Volunteer)

_____.
(Name of Sponsoring Agency)

I certify that I have complied, in good faith, with requirements of the Rockland Volunteer Higher Education Recruitment and Retention Opportunities (H.E.R.R.O.) Program as contained in the H.E.R.R.O. Guide. I authorize H.E.R.R.O. to make any and all inquiries to the college, university, trade school or approved training program which I attend, and my Sponsoring Agency on my behalf, concerning my past, present, and future status. I also understand that violation of this provision will result in immediate termination in the H.E.R.R.O. and the repayment of all reimbursements received from it.

_____ Date: _____
(Signature of volunteer (or Parent if Under 18 year of age))

Sworn to before me this _____ day of _____, 20_____.

(Notary Public)

I, _____, _____
(Printed name of Officer) (Title: Chief/Captain/Chairman)
of the _____
(Printed Name of Sponsoring Agency)

due hereby affirm and acknowledge that. _____
(Print Name of Student-Volunteer)

is a member in good standing within this volunteer agency. I acknowledge that this agency will play an active role in meeting the total needs of the volunteer. Further, this agency will provide the Rockland Volunteer Higher Education Recruitment and Retention Opportunities (H.E.R.R.O.) program with all requested items as listed in the H.E.R.R.O. Guide, including but not limited to the submission of current NFIRS reporting data to the New York State Office of Fire Prevention and Control (where applicable).

_____ Date: _____

(Signature of Representative Indicated Above)

Sworn to and before me on this _____ day of _____, 20_____

(Notary Public)

APPENDIX C

Rockland Volunteer H.E.R.R.O. Program Sponsoring Agency Tracking Form

Name of Applicant: _____

Agency/Dept.: _____

Academic Session of Application: Spring Summer Fall Year: _____

The above-named applicant of the Rockland Volunteer H.E.R.R.O program has met the minimum criteria required to apply for the H.E.R.R.O. program as listed and confirmed below:

- Responded to 10% of the emergency response calls or shift hours.
- Attended 25% of required departmental training including OSHA training, drills, CMEs and exercises, etc.
- Attended 25% of monthly agency/company meetings.
- Attended 10% of Community events and/or Company functions i.e. fundraisers, stand- bys, and other departmental sponsored events.

I, (Name of Officer) _____, (Rank of Officer) _____
of the (Agency Name) _____, hereby attest that (name of student) _____
_____ has met this criteria listed above and can apply for the H.E.R.R.O. program
for the academic program held at (school)_____.

Officer's Signature: _____

Date: _____

Officer's phone number: _____

Officer's E-mail: _____

APPENDIX D

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. <i>See Specific Instructions on page 3.</i>	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____		Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		<i>(Applies to accounts maintained outside the United States.)</i>
	5	Address (number, street, and apt. or suite no.). See instructions.		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 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.

Social security number											
					-			-			
or											
Employer identification number											
					-						

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

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 for Part II, later.

Sign Here	Signature of U.S. person	Date
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General Instructions

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

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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

- **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 for 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 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

- **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. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

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

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

What Name and Number To Give the Requester

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

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.