



## 2022-2023

# Financial Aid Application Packet

Please submit your completed application packet and proof of FAFSA submittal to the school's Business Manager, Financial Aid (FA) Liaison. Incomplete packets will be returned to the student. The school representative will forward your application packet to the CTECS FA Director.

#### Financial Aid Liaisons:

**Bristol TEC** – Darlene Aresta-Dasilva

**CT Aero Tech** – Todd St. Louis

**SSAMT** – Melissa Chop



For more information email [FinancialAid@cttech.org](mailto:FinancialAid@cttech.org).

**PLEASE DO NOT EMAIL THE APPLICATION PACKET**

## **CTECS Financial Aid Application Information**

Completion of this application is required of all students applying for Financial Aid. The CTECS ONLY participates with the Federal Pell Grant Program.

All students applying for a Pell Grant must complete a Free Application for Federal Student Aid (FAFSA). The FAFSA application form may be completed online at [www.fafsa.ed.gov](http://www.fafsa.ed.gov). Applying online is faster and easier than using a paper FAFSA. You may request a paper FAFSA by calling (800) 433-3243. Remember to include your school's name and state, or the Title IV Code listed below:

**CT Aero Tech** – 015835 (please note we share the same code as Cheney T.H.S.)

**SSAMT** – 025650

**Bristol TEC** - 015834 (please note we share the same code as E.C. Goodwin T.H.S.)

Once you've completed the FAFSA, please submit a complete 2022-23 CTECS Financial Aid Application Packet. Admitted applicants must complete all forms included in this packet and provide copies of other required documents. Submit all completed materials to the Financial Aid Liaison at the school. The Financial Aid Liaison will review the application to ensure the packet is complete before sending it to the CTECS Financial Aid Director.

### **Appendix A – CTECS Application for Financial Aid**

The application must include a response to all questions, signed and dated.

### **Appendix B – Disclosures**

The disclosure page of this application explains the verification and conflicting information process, satisfactory progress, student withdrawal, and the return of Title IV funds. The disclosures page must be read, signed and dated.

### **Appendix C – Full-Time Student Information/Financial Obligation**

This section includes full-time student information, such as, tuition, methods of payment, tuition waiver process and refund requests. This section must also be signed and dated.

### **Other – Proof of Citizenship**

If a student is not a U. S. citizen, but is an eligible non-citizen, he/she must submit a copy of the front and back of their Alien Registration Card to the Financial Aid Liaison. Also, if the U. S. Department of Education questions your citizenship status, you will be required to document your status. If a student's status cannot be confirmed as eligible, the student may not receive federal student aid.

## Appendix A – CTECS Application for Financial Aid

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School Name

Program

First Name

Last Name

M.

Telephone Number

Address

Town/City

State

Zip Code

Date of Birth

Social Security Number

Email Address

Start Date

Anticipated Graduation Date

Marital Status

(Single, Divorced, Widowed, Married/Remarried, Separated)

Number in Family

### **Respond to Each Questions by Circling YES or NO**

Are you a high school graduate or do you possess a GED?

YES

NO

Have you earned a bachelor's degree in the U. S. or some other country?

YES

NO

Are you currently in repayment on a student loan?

YES

NO

(Please attached a deferment request if applicable.)

Were you/will you be enrolled at another post-secondary institution after July 1, 2022:

YES

NO

Did you apply for or receive any financial aid this year from another institution?

YES

NO

Name of Institution: \_\_\_\_\_

Have you been in contact with any outside agency/employer to assist with your educational expenses?

YES

NO

Will an outside agency or employer be paying your tuition?

YES

NO

**I attest that all the above information is true and accurate:**

Student Signature

Date

Student Name (Please Print)

# Appendix B – Disclosures

## VERIFICATION PROCESS & CONFLICTING INFORMATION

Verification is a quality control method used by the U. S. Department of Education to verify the accuracy of information submitted on the FAFSA. All schools that disburse federal Title IV funds are required to participate in the verification process. The Federal FAFSA Central Processing Service will select some financial aid applications for verification, and our financial aid office may also choose to verify students' files not selected for federal verification. If you are selected for verification, you will be provided with instructions on what additional information you must provide to our financial aid office, in accordance with 34 CFR Part 668.

Title IV funds will not be disbursed until the verification process is complete and any discrepancies are resolved.

## SUBMISSION OF DOCUMENTATION

Applicants selected for verification either by the U. S. Department of Education or the financial aid office must provide the requested information or documentation to the financial aid office no later than thirty (30) days from the date of the verification notification. Any extension of time will be on an individual basis and based on extenuating circumstances.

If the student is Pell eligible upon completion of the verification process, an award letter will be provided to the student. Students intentionally misreporting information and/or altering documentation for the purpose of increasing aid eligibility or fraudulently obtaining federal funds will be reported to the Office of the Inspector general or to local law enforcement officials. The student will be liable for any Pell grant overpayment made to him/her. A Pell grant overpayment is created whenever a student receives Pell funds that exceed his/her eligibility. Students cannot be certified as eligible for financial aid until the verification process has been completed and any errors outside the tolerance limits have been corrected.

## WITHDRAWN STUDENTS

Students who withdraw before completing the verification process have 14 calendar days after withdrawing to complete the verification process to be eligible for a post-withdrawal disbursement.

## APPLICANTS WITH CONFLICTING INFORMATION

If the Financial Aid Office has conflicting information for an applicant, or any reason to believe his/her application is in error, we must resolve all discrepancies prior to disbursing federal student aid to the student. The requirement to resolve conflicting information is separate and distinct from the verification requirements and procedures; it supersedes all verification rules. Resolving conflicting information and student repayment may be required if discrepancies are discovered **after** disbursing federal student aid.

## STATEMENT OF SATISFACTORY PROGRESS (SAP)

The CTECS offers clock hour programs, which generally run an academic year (two semesters) in length. Programs lasting more than one academic year in length include the LPN and Aviation Maintenance Technician, HVAC/R programs. Students must gain competence in their program before receiving their certificate of completion. The academic year is split into two or three payment periods (based on program) which coincides with the semester enrollment periods. Students must complete 90% of the scheduled hours in each payment period to remain eligible for subsequent Title IV/Pell Grant disbursements. Failure to complete the 90% of the scheduled clock hours in any payment period may cause the student to become ineligible for their Federal student aid funds.

The maximum time frame for a full-time adult student to complete their one-year program of study to receive their financial aid award is 1.5 times the number of clock hours documented as program length. Students enrolled in programs longer than one academic year have a varied number of required clock hours and need to be in attendance for the required number of clock hours to complete their specific program.

At the time of the processing second and subsequent disbursement, a student must have a minimum numeric standard grade as outlined under the academic program grading requirement. Students not making SAP, will be placed on Financial Aid Warning or Financial Aid Probation status. The placement of a student "Warning or Probation" status lasts for one more payment during which a student may continue to receive financial student aid funds. Financial Aid Warning status can be assigned to a student who is failing to make satisfactory academic progress

without appeal or any other action by a student. A Financial Aid Probation may be assigned to a student who at the end of the Warning period fails to make satisfactory academic progress and *successfully appeals*. A student may be directly placed on probation status without the warning period. Financial Aid Probation status is based on student appeal and granting or approval will be based on academic program requirements and if determined the student should be able to meet the standards after the subsequent payment period or if the academic plan, when followed, will ensure that the student will meet the standards by a specific time. If necessary, a student must bring his/her average above the minimum standard grade before the end of the next payment period in order to receive a subsequent financial student aid funds.

If a student has outstanding tuition and fee charges and is deemed ineligible for their Pell grant disbursement(s), the student will be required to pay those outstanding charges within five class days.

## RETURN OF TITLE IV FUNDS

Students receiving Federal Title IV (federal student aid) funds are subject to the following withdrawal/refund process. The CTECS and the student will be required to return to the federal student aid (Pell grant) program the amount of aid received that was in excess of the aid "earned" for the time period the student remained enrolled. Students who remain enrolled through at least 60% of the clock hours in the payment period (semester) are considered to have earned 100% of the aid received and will not owe a repayment of Federal Title IV grant funds. If the CTECS returns funds to the Title IV aid program, it could result in the student owing tuition charges that were originally paid by the Pell grant at the time of disbursement. Students may also be required to return to the Title IV program any Pell grant funds that were released to them for any personal education-related expenses. The student should repay their portion of the "unearned" federal grant funds to the Title IV program immediately or make a satisfactory arrangement to repay.

## STUDENT WITHDRAWAL PROCESS

Students intending to withdraw from the CTECS must notify the Guidance Office/Dept. Head at their school in writing using the withdrawal form found in the Adult Education Student Handbook. The official withdrawal date is the date the student initiates the withdrawal process. The Guidance Office/Dept. Head will notify Central Office of a student's official withdrawal date, numerical grade at time of withdrawal, and reason code.

For students who fail to "officially" withdraw from the CTECS, the school will calculate the return of Title IV aid using the student's last date of attendance as the official withdrawal date.

## POST-WITHDRAWAL DISBURSEMENTS

Students who are eligible to receive Title IV aid, but who did not receive their aid prior to making a complete withdrawal, may be eligible to receive a disbursement of financial aid funds, even though they have withdrawn. This is referred to as a "post-withdrawal disbursement." To be eligible to receive a post-withdrawal disbursement, students must have a complete and accurate financial aid file in the Financial Aid Office and meet all eligibility requirements for the disbursement of Title IV funds (Federal Pell grant program).

If the total amount of the Federal Pell grant earned as of the withdrawal date is more than the amount that was disbursed to the student, the difference between the two amounts will be treated as a post-withdrawal disbursement. In the event that there are outstanding charges on the student's account, all or part of the amount of the post-withdrawal disbursement of Federal Pell grant funds will be used to credit a student's outstanding tuition and/or fee charges. If after the charges have been settled there are remaining earned Pell grant funds, a refund check of these funds will be within 45 days of the date of the financial aid office's notification that the student withdrew. The student will be notified by the school when to come to the school to receive the Pell refund check in the amount of their portion of the post-withdrawal disbursement.

STUDENT SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PLEASE PRINT NAME \_\_\_\_\_

## Appendix C – 2022-23 Full-time Adult Student Information/Financial Obligation

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### Tuition and Fees

The tuition and fee schedule for academic year 2022-23 as approved by the Connecticut State Board of Education are as follows:

Program	Resident/Non-Resident	Tuition	Registration Fees (Nonrefundable)	Payment Due Dates
Aviation	Non Applicable	Total of \$7,200.00 Payable Over Two Years (\$2,400.00 per Installment)	\$50.00 Per Program	Date of First Scheduled Class Each Semester
Bristol TEC Automotive Technology Culinary Arts Electronics Technology Heating, Ventilation and Air Conditioning (HVAC/R) Precision Machining Technology Welding and Metal Fabrication	Non Applicable	\$4,000.00 Payable Over Two Semesters \$2,000.00 per Semester	\$50.00 Per Academic Year	Date of First Scheduled Class Each Semester

### **Acceptable Methods of Payment**

Bank check or money order made payable to the Treasurer, State of Connecticut for the exact amount due. Cash will be accepted in the school business office during regular business hours between 8:30 a.m. to 3:30 p.m.

### **Unacceptable Methods of Payment**

Personal checks, debit/credit cards and/or cash (except during normal business hours).

### **Other Financing Options**

It is the responsibility of the student to initiate and follow-up on the methods listed below. The CTECS offers financing options, including:

- Tuition Waivers are available for veterans, students age 62 and over (subject to seat availability), and are experiencing financial hardship;
- Financial Aid: Students enrolled in a full-time program may apply for a federal Pell Grant;
- Outside Agencies: Funding from other state agencies (i.e. Department of Labor, Office of the State Comptroller);
- G. I. Bill Veteran Education Benefits.

Any student failing to pay or be approved for an alternative financing option by the payment due date will be immediately dismissed from their program of study. As regular attendance is a critical aspect of the educational process, students with attendance problems may be dismissed from the program.

### **Applying for a Tuition Waiver**

Eligible students wishing to apply for a tuition waiver must complete a Tuition Waiver Request form (available at <https://www.cttech.org/adult-education/>) no later than four weeks prior to the first class session.

- Veterans requesting a tuition waiver must attach a copy of their Certificate of Release or Discharge (DD Form 214) (90 days of honorable active duty service in addition to that spent in active duty training and in attendance at military service academies for any war period after August 2, 1990 or engaged in combat or in combat support role in specific conflicts prior to August 2, 1990);
- Senior Citizens: Students age 62 and over requesting a waiver must attach a copy of their proof of age;
- Students receiving educational assistance benefits under the G. I. Bill from the Veterans Administration (VA) must submit enrollment verification or training agreement. The student should provide the school Certification Officer, VA Form 22-1999 for submission to the Veterans Administration to receive the education benefits payment from the VA;
- If a student is denied tuition waiver, all tuition and fees are due by the next class session.

## **Applying for a Pell Grant**

Applicants applying and accepted for a program after the specified deadlines can still apply for a Pell Grant, however, students will need to initiate tuition payments until determined eligible and Pell Grant has been awarded.

- Admitted students must complete the Free Application for Federal Student Aid (FAFSA). It is recommended that the student completes the FAFSA after completion and submission of their 2021 IRS Tax Return in order to avoid delay and having to go back to change information or making corrections. The completion and submission of a 2021 IRS Tax Return will allow the student and/or parent(s) to use the IRS Data Retrieval Tool when prompted during the FAFSA completion and will provide accurate financial information and therefore expedite the award process.
- Admitted students must submit a valid Student Aid Report (SAR) and complete a CTECS Financial Aid Application Packet available from the school's Adult Education clerk. Completion and submission of all forms including the W9 and SP26 are required.
- The CTECS deadline for applying for a Pell Grant for the 2022-23 academic year is as follows:
  - New and returning Aviation— After Official Acceptance into the Program by September 1, 2022
- If a student is deemed ineligible for financial aid, outstanding tuition is due five (5) days following receipt of the denial notification.
- If a student is notified that their financial aid award will not cover the entire semester tuition cost, all tuition and fees are due five days following receipt of the award notice or by the regular tuition deadline, whichever is later.
- The federal government randomly selects Pell Grant applications for verification. If your application is selected for verification, you will be notified by the Financial Aid Administration and additional supporting documentation must be submitted by the specified deadline.

## **Procedures for Withdrawal**

In order to officially withdraw from an adult education program in the CTECS and be considered for a tuition refund, candidates must complete and submit to the school's Guidance Office, the following two documents available from the district's Adult Education webpage <https://www.cttech.org/adult-education/> :

- Student Withdrawal Form
- Request for Tuition Refund Form (Appendix IX)

Upon approval of the Student Withdrawal Form by a school administrator (principal or assistant principal), students may be eligible for a tuition refund.

## Eligibility for Tuition Refunds

- Except for withdrawal due to military action or serious illness, if the Student Withdrawal Form is received from the student prior to the first scheduled class session, the student is eligible for a 100% tuition refund;
- Except for withdrawal due to military action or serious illness, if the Student Withdrawal Form is received from the student after the first scheduled class session, but prior to the fourteenth (14<sup>th</sup>) calendar day from the first scheduled class session, the student is eligible for a 60% tuition refund;
- Except for withdrawal due to military action or serious illness, if a Student Withdrawal Form is received after the fourteenth (14<sup>th</sup>) calendar day from the first scheduled class session, the student is not eligible for a tuition refund;
- All requests for tuition refunds due to military action and supported by written documentation from the military are eligible for 100% tuition reimbursement;
- All requests for tuition refunds due to serious illness and supported by written documentation from a medical professional are also eligible for 100% tuition reimbursement;
- Except for military action or serious illness, no refunds will be provided to students who are dismissed from their program of study due to issues with attendance, unsatisfactory educational performance or violation of the district's discipline policy as detailed in the 2022-23 Full-time Adult Student Handbook.

## Processing of Tuition Refunds

Tuition refunds are only for student's tuition who had paid out-of-pocket. Pell Grant recipients will be processed through the Post-withdrawal calculation to determine earned funds and refundable funds to the federal government.

If the student meets the eligibility requirements for a tuition refund, the Request for Tuition Refund Form (Appendix IX) completed by the student will be forwarded from the school administrator to the school's business office and then to the Connecticut State Department of Education's (CSDE) Payment Unit.

The CSDE Payment Unit will then issue a state invoice utilizing the State's official accounting system (CORE-CT) and transmits the invoice to the State Comptroller for issuance of a refund check payable to the student within the state's payment timelines (currently net 45 days).

**I have read and understand the Full-time Student Information/Financial Obligation:**

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**Student Signature**

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**Student Name (Printed)**

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**Date**



**IMPORTANT: ALL parts of this form must be completed, signed and returned by the vendor.**

SP-26NB-IPDF Rev. 4/10

**ADD FURTHER BUSINESS ADDRESS, E-MAIL & CONTACT INFORMATION ON SEPARATE SHEET IF REQUIRED**

## 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.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> 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) ▶ _____	<b>4</b> 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>
	<b>5</b> Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
<b>7</b> 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.

<b>Social security number</b>									
				-				-	
<b>or</b>									
<b>Employer identification number</b>									
				-					

### Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	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.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- 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 person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

**Line 5**

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

**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](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
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 <sup>4</sup>
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

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

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

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

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

Visit [IRS.gov](http://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.