



Galveston County Parks & Cultural Services
4102 Main Street (FM 519), La Marque, TX 77568
Office Hours: Monday-Friday; 8am-5pm
www.galvestoncountytexas.gov / 409-934-8100
RODEO ARENA APPLICATION

Dear Potential Renter,

Thank you for your interest in a Galveston County facility for your upcoming event. Before you book with us, we would like to go over a few matters relative to arena rentals to assist you with your event planning.

The attached application is your rental contract; therefore all information presented on the application will be considered accurate and final. If you find any mistakes, please contact the permit office as soon as possible.

The arenas are prepped based on the information provided in your application including preparation technique (watered, watered & dragged, flat, etc.) and the depth of the loose material. In general circumstances, arenas are closed the day before a private rental and prepared. Once prepared, the arena is locked down until the contracted rental time on the application/contract. Arena dirt is "as is" unless paid permit is for a minimum of four (4) hours or a multi-day event.

Restrooms are cleaned and stocked prior to private rentals and the cleaning of the facility is the responsibility of the renter. Trash is also the responsibility of the renter. In the event that more supplies are needed, a call-out number for the day(s) of your event will be provided.

Arena steward services, including tractor and drag services are not available. If you require these services, you must provide your own equipment and personnel.

Security is required for public/special events and private events that have an estimated attendance of 100 or more persons, have alcohol, or events that charge admission/registration fees, have live bands, DJs or amplified music. Please see the security requirements on page 5 of the application for more details.

General liability insurance is also a requirement. Please see page 4 of the attached application for more details.

For events that end after curfew at 11pm, permission must be obtained by the Director of Parks & Cultural Services to extend your hours and if approved, a \$30/hour electricity fee will be assessed. Lights are not available to be left on once your contract time ends, please plan accordingly. In the event that lights are left on in the arena after your rental ends and notification is made to the Parks & Cultural Services Department, we may retain your damage and/or clean-up deposit.

Potential renters must schedule an appointment with the Rental Permit Supervisor in order to book an arena. Please call 409-934-8102, M-F from 8am-5pm to do so or email: program-info@co.galveston.tx.us

We look forward to working with you!



Galveston County Parks & Cultural Services
4102 Main Street (FM 519), La Marque, TX 77568
Office Hours: Monday-Friday; 8am-5pm
www.galvestoncountytexas.gov / 409-934-8100
RODEO ARENA APPLICATION - PAGE 2

Set-Up Date: _____ Start time: _____ End Time: _____

Event Date(s): _____ Start time: _____ End Time: _____

*Event Date(s): _____ Start time: _____ End Time: _____
(Two-day event) / add additional line for 3+ day event

Break-down Date: _____ Start time: _____ End Time: _____
Reservations can only be made 12 months in advance.

Park Requested (circle): Jack Brooks Park Runge Park

Facility/Facilities Requested (circle): Covered Arena Uncovered Arena

Type of event: _____ Concert _____ Cook-Off _____ Barrel Racing
_____ Calf-Roping _____ Circus/Carnival _____ Company Picnic
_____ Team Roping _____ Steer Wrestling _____ Bull riding
_____ Horse Show _____ 4-H Show _____ Dog Show
_____ Other: _____

*Estimated # attending event: _____ (include vendors, staff, volunteers and participants)

Are you charging admission fees for spectators at the event? YES NO

Descriptive summary of the event (attach additional sheets if necessary): _____

Parking: what areas of the facility are you requesting for trailer parking? _____

Name of Applicant: _____ (Photo ID req. / age 21+)

Company Name (if applicable): _____

Mailing address: _____

City: _____ State: _____ Zip: _____

Email address: _____

Cell Phone () _____ Other Phone () _____

Event Day Contact Name: _____ Phone () _____



Galveston County Parks & Cultural Services
4102 Main Street (FM 519), La Marque, TX 77568
Office Hours: Monday-Friday; 8am-5pm
www.galvestoncountytexas.gov / 409-934-8100
RODEO ARENA APPLICATION - PAGE 3

Reservation Definitions: Rodeos contain a combination of at least two of the following events: barrel racing, calf roping, team roping, steer roping, steer wrestling, saddle bronco riding, bareback riding and bull riding. The Arena may not be permitted for any one of the following events unless they are part of an official Rodeo: steer roping, saddle bronco riding, bareback riding, bull riding).

UNAVAILABLE DATES:

Please note that the Rodeo Arena at Jack Brooks Park is unavailable for rental for the five week period beginning two weeks preceding (3 Saturdays prior to the fair) the Annual Fair and Rodeo including the two weeks of the event and one week following the event, six other scheduled events, Wednesday and Thursday each week in June and July.

No rodeos may be scheduled at any Facility in Jack Brooks Park within the 60-day period preceding the beginning of the Galveston County Fair and Rodeo each year.

REQUIRED ATTACHMENTS - Use the blank space as a check list before submitting your Application.

____ **Utilities:**

Will you need electricity? ____ YES ____ NO

Electricity for: _____

Will you need access to water? ____ YES ____ NO

Water for: _____

Lights: Will you need the main covered arena lights at Jack Brooks Park turned on?

____ Yes; If yes, what time? _____ am / pm (circle) to _____ am / pm (circle)

____ **Announcer Booth:** Will you need access to the *Announcer Booth at the Jack Brooks Covered Arena (Eddie Moore Arena)?

____ Yes; if yes, what times: _____ am to _____ pm

____ No

*Please note that the Permit Holder must bring their own sound equipment/PA System.

____ **Arena Dirt:** How do you need the dirt in the arena set for your event? Please check.

____ No special needs ____ Watered ____ Watered and dragged

____ Flat ____ Other: _____

*Please note that tractor/drag services are not included or offered as part of your rental.

____ **Depth of Loose Material:** What is your preferred depth of loose material? This depth is how the arena dirt will be prepared prior to the start of your rental contract times.



Galveston County Parks & Cultural Services
4102 Main Street (FM 519), La Marque, TX 77568
Office Hours: Monday-Friday; 8am-5pm
www.galvestoncountytexas.gov / 409-934-8100
RODEO ARENA APPLICATION - PAGE 5

REQUIRED ATTACHMENTS - Continued

Insurance Requirements: Public liability and property damage insurance is required for all athletic user groups, amusement vendors (i.e. moonwalks), special event organizers producing events that are open to the public, and for-profit commercial vendors, otherwise known as "vendor" in the amounts set forth below. Insurance must be issued by a casualty company authorized to do business in the State of Texas, and in standard form approved by the Board of Insurance Commissioners of the State of Texas, with coverage provisions insuring the public from any loss or damage that may arise to any person or property by reason of the acts or omissions of the vendor.

Vendor shall at its own expense be required to carry the following minimum insurance coverage:

- For damages arising out of bodily injury to or death of one person in any one occurrence – one hundred thousand and no/100 dollars (\$100,000.00);
- For damages arising out of bodily injury to or death of two or more persons in any one occurrence – three hundred thousand and no/100 dollars (\$300,000.00);
- For injury to or destruction of property in any one occurrence – one hundred thousand and no/100 dollars (\$100,000.00);
- Alcohol - If alcoholic beverages are sold, served, or allowed to be consumed during the event, the insurance certificate must state specifically that it also covers any losses resulting from the consumption of alcohol at the event.
- \$1,000,000.00 coverage is required for all rodeos, horse shows, 4-H shows, barrel racing, calf roping, team roping, steer wrestling, bull riding, or any other event involving livestock.
- Permit holders are required to furnish the Department proof (certificate of insurance) of insurance coverage insuring contestants against bodily injury (RODEO EVENTS ONLY).

Certificate Holder:

The Certificate Holder is: The County of Galveston, 722 Moody (21st Street), Galveston, TX 77550

Additional Insured Required:

The County of Galveston shall be named as additional insured on policies listed in subparagraphs above and shall be notified of any changes to the policy(ies).

General requirements:

- Insurance is to be placed with insurers having a Best rating of no less than A.
- The vendor shall furnish the County with certificates of insurance and original endorsements affecting coverage required by these insurance clauses.
- The insurance certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf.
- Proof of insurance must be provided at least five (5) business days before the start of the event, athletic season, or first permitted date, or the permit/event will be cancelled.
- The County reserves the right to pursue other remedies permitted by law or in equity.
- In no event shall the County be liable for any damage to or destruction of any property belonging to the event organizer/vendor unless specified in writing and agreed upon by both parties.



Galveston County Parks & Cultural Services
 4102 Main Street (FM 519), La Marque, TX 77568
 Office Hours: Monday-Friday; 8am-5pm
 www.galvestoncountytexas.gov / 409-934-8100
RODEO ARENA APPLICATION - PAGE 6

REQUIRED ATTACHMENTS - Continued

_____ **Ticket Booths** Use of the on-site ticket booths must be requested through the Galveston County Fair & Rodeo. Please call 409-986-6010.

_____ **Sign-up Booth (located under Announcer Booth)**

Will you need access to the sign-up booth? _____ YES _____ NO

Times access will be needed: _____ AM/PM _____ AM/PM (circle)

_____ **Security:** The applicant is responsible for adequate security for the permitted event, including crowd control, emergency response access and safeguarding the applicant and park property.

Security: Uniformed "Texas Commission on Law Enforcement Officers Standards and Education (TCLEOSE) certified Peace Officers, with the exception of reserve Peace Officers, employed by Law enforcement agencies located within Galveston County are required for any Public, Special Event or Company Picnic with alcohol or an estimated attendance of 100 or more, any Mass Gathering, or a Private Event with an estimated attendance of 100 or more, private events in which alcohol is present, or an event with admission fees, live bands, and DJs or amplified music.

The minimum number of Peace Officers required for events with alcohol is two for the first 199 people in attendance; of the two, one of the required Peace Officers must be a TCLEOSE Certified Galveston County Sheriff's Deputy or a Galveston County Constable. If an Event exceeds the attendance as defined below, one additional Officer for each additional 100 people in attendance is required. The Park Patrol Security Supervisor may require additional peace officers, if in their opinion, it appears such additional officers are warranted and can do so at a minimum of up to 24 hours in advance of the Event. Security is paid when the event begins (not during set-up) until the last event attendee leaves the facility. If officers arrive and the event has already begun, payment for each officer will be due according to the hours of the permit (retroactive).

It is the Applicant's responsibility to make arrangements for Security by contacting the Park Patrol Security Supervisor, during normal business hours (M-F; 8am-5pm) at either (409) 934-8122 or via cell phone at (409) 771-5855. Arrangements for Security under normal circumstances should be made 30 calendar days in advance.

NO ALCOHOL AT THE EVENT	EVENTS WITH ALCOHOL
1-99 = No Officer	1-199 = 2 Officers
100-199 = 1 Officer	200-299 = 3 Officers
200-299 = 2 Officers	300-399 = 4 Officers
300-399 = 3 Officers	400-499 = 5 Officers

--	--

**SITE RESERVATION FEES -
FEES ARE DUE AT THE TIME THE RESERVATION IS MADE**

Arena Hours 7:30am - 10:00pm / Daylight Savings Time 7:30am - 11:00pm

Reservations can be made up to one (1) year in advance but no less than fourteen (14) days

SITE RESERVATION FEES – COVERED ARENA AT JACK BROOKS & RUNGE PARK

Event Type	Hourly Rate	Deposit Amount
Private & Free Events	\$50.00	No deposit
Events charging admission/gate fees	\$50.00	Equal to the amount of the rental fee \$

ADDITIONAL FEES

Other events held outside normal arena operating hours will be assessed a **\$30 per hour fee during non-regular hours.**

OPEN AIR ARENAS AT JACK BROOKS & RUNGE PARK

The open air arenas are open daily for public ride free of charge.



Galveston County Parks & Cultural Services
4102 Main Street (FM 519), La Marque, TX 77568
www.galvestoncountytexas.gov / 409-934-8100
RODEO ARENA CONTRACT - PAGE 8

Rodeo Arena Contract: The undersigned applies for a rodeo arena permit and agrees to the regulations listed below as established by the Galveston County Department of Parks and Senior Services.

1. Please have your Permit in possession during your use of the permitted facility.
2. Cancellations: If applicant wishes to cancel the event, the notification must be given in writing at least 14-calendar in advance. Failure to comply with these deadlines will result in the forfeiture of user fees.
3. Concession Stands, exhibit booths, tents, awnings, and/or similar support structures may not be attached to, set against, or situated so as to damage any wall, column, tree, post, light standard or any other arena amenity.
4. Deposits: All damage/clean up deposits are required in advance for the event. The Applicant must leave the Site in good or better condition that existed before the event. Following the conclusion of the event all or part of the deposit may be refunded, depending upon the condition in which the facility, grounds or beach area and surrounding areas are left. If the facility, grounds, beach or dunes located on the beach area are damaged or not thoroughly cleaned, the applicant agrees, as a condition of the issuance of the Permit to pay such additional charges as are assessed by the Department or claim filed against the applicant's insurance carrier. A Facility Data Report must be completed with the Parks Department prior to the event set-up. This is for the applicant's benefit to note any damage or unclean areas and should be brought to the Parks Department's attention. Failure to note such on the form may result in such items becoming the responsibility of the applicant. Deposits made by check will be made available for pick-up within 10 business days at the Permit Office by the Permit Holder or designee, or the deposit check can be requested to be destroyed/shredded. Please call the Permit Office in advance of your arrival so that we can prepare your check for pick-up. Should a deposit or portion of a deposit need to be retained and a deposit check was issued more than six months in advance, a new deposit check will be required for payment.
7. Trash: Applicant agrees to pick up trash and litter during and after all events. Events are required to remove bags of trash from the Site the same day as the event. Failure to remove trash/litter may result in forfeiture of all or part of the Applicant's deposit. In addition, the Applicant may be responsible for other costs incurred by the Department for the removal of trash/litter from the site.
8. Recognized Holidays & Other Unavailable Dates: Facilities cannot be permitted on County holidays. County holidays are: New Years Day, Good Friday, Easter Sunday, July 4th, Veterans Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day; the facility may not be available the Friday prior or Monday after the holiday in accordance with the County's Holiday schedule. County Holidays are subject to change. Martin Luther King, Jr. Day, Memorial Day and Labor Day will be available to permit subject to staff availability and with an additional overtime rate of \$30.00 per hour.
9. No banners, flags, temporary signs, or similar visual effects may be attached to lights, sign posts, trees or secured by stapling, taping, nailing, or other means that may cause damage to park structures or amenities. Rice, birdseed, confetti, silly string, pinatas and glitter are not allowed.
10. Permits that extend beyond park hours are subject to an overtime fee.
11. No glass containers are allowed.



Galveston County Parks & Cultural Services
4102 Main Street (FM 519), La Marque, TX 77568
www.galvestoncountytexas.gov / 409-934-8100
RODEO ARENA CONTRACT - Page 9

12. Alcohol restrictions: The only types of alcohol that may be consumed in County park facilities are wine and beer; liquor is prohibited.
13. All electrical connections and hook-ups installed by the applicant must meet appropriate safety and city or county code requirements. Arena permits are issued for the use of existing electrical systems and outlets only. If the existing electrical system does not meet the event's needs, then the applicant must contract this service with a firm/individual who has a Master Electrician/Electrical Contractor License issued by the City within the park/facility boundaries fall. Such contractor will be responsible for obtaining the necessary permit(s), as well as installation and removal of any temporary power source per article 305 of the National Electrical Code and any city or county codes that pertain. Total amperage required by the applicant may not exceed safe capacity of existing park service. A copy of the electrical permit must be provided before any temporary electrical connection is made (see page 3).
14. Existing faucets or hose bibs may be used for water connections, but no temporary connections or modifications to the park's water supply may be made without prior approval.
15. Adherence to the date and time allotments of this application/permit are mandatory, and is inclusive of set-up, strike and clean-up.
16. Please note that should the County need to utilize the arena for any reason, Applicant will be given notice at the earliest opportunity and User Fees will be refunded.
17. Failure to abide by any of these General Conditions will automatically revoke the Permit and cancel the Reservation. All policies and fees in this application are subject to change.

I will abide by the signed contract and have notified the Parks Department of any plans and conditions that may affect the fees charged on this application/permit. All other costs associated with or necessitated by the conduct of this event shall be borne by the applicant.

Signature of Applicant

Date

Printed Name



Galveston County Parks & Cultural Services
4102 Main Street (FM 519), La Marque, TX 77568
www.galvestoncountytexas.gov / 409-934-8100
RODEO ARENA APPLICATION - PAGE 10

Checklist / Notes:

For Office Staff Only:

Staff Initials: _____ Permit #: _____

Deposit Fee Paid: _____ Method of Payment: Cash MO# _____
Date: _____ Check# _____ CC

Clean-Up Fee Paid: _____ Method of Payment: Cash MO# _____
Date: _____ Check# _____ CC

User Fee Paid: _____ Method of Payment: Cash MO# _____
Date: _____ Check# _____ CC

Routed to Internal Departments: _____ Parks _____ GCSD _____ GCFR
_____ Permit Office _____ Director

Program Manager Checklist

Sound Booth: _____ Utilities: _____ Insurance: _____ Security Required: _____

Announcer Booth: _____ Sign-Up Booth: _____

GCPD Staff in charge: _____ Cell: _____

Route to Program Manager for signature and final review _____

Program Manager Signature: _____ Date: _____

NOTES/SPECIAL REQUESTS:

Facility Permitting Policy
Galveston County Department of Parks and Cultural Services
(Rodeo event definitions are based on Professional Rodeo Cowboy Association specifications).

Bareback riding: a rodeo event in which the rider begins with his feet placed above the horse's shoulder. Bareback riding is an eight-second ride during which time the rider must grasp the leather and rawhide rigging with one hand only. He is not allowed to touch the animal, himself, or any of his equipment with his free hand during the ride.

Barrel racing: a timed event, either as part of a rodeo or separate, in which a contestant enters a rodeo at full speed on a sprinting American Quarter Horse and rides a cloverleaf pattern around three barrels in the arena before sprinting back out of the arena.

Bull riding: a rodeo event in which a rider, holding a rigging with only one hand, attempts to stay on a bucking bull for eight seconds. Judging includes good body position, including use of the free arm. Spurring action is not required, but will add to a rider's score. The rider is not allowed to touch the animal, himself, or any of his equipment during the ride.

Calf roping: An event, either as part of a rodeo or separate, in which a calf is given a head start into the arena, with horse and rider giving chase. The contestant ropes the calf, dismounts the horse, catches and flanks the calf, tying three of the calf's legs together with a pigging string he has carried in his teeth. The calf must be standing before the flanking and tying occur. Upon completing the tie, the rider throws his hands into the air, remounts his horse, and allows the rope to go slack. If the calf kicks free within six seconds, the run is invalidated.

Concert: An event at which live, amplified music is performed, whether by solo performers or musical groups, with acoustic, electrical, or recorded accompaniment, or no accompaniment, and whether sponsored by a commercial or non-profit organization or entity.

Cook-off: A judged event at which teams compete against one another to win awards and/or points for cooking specified food items.

Dog show: a competitive event during which dogs are judged on appearance, response to commands, and sometimes athletic prowess to win awards and points for other competitions.

Horse show: Any of several equestrian events that could include, but are not limited to Western pleasure, English riding, side-saddle shows or competitions, walking horse exhibitions, dressage, steeple chase, or other jumping events.

Rodeo: A performance featuring such events as calf roping, barrel racing, bull riding, steer roping, and other events.

Saddle bronco riding: a rodeo event in which the rider begins with his feet over the bronc's (bucking horse's) shoulders to give the horse an advantage. Spurring action synchronized with the bronc's bucking, the rider's control, the length of his spurring stroke, and how hard the horse bucks are all judged. The rider may not touch the horse, himself, or any of his equipment with his free hand during the ride. Disqualification also results if either of the rider's feet slips out of its stirrups, if he drops the bronc rein, or if he does not have his feet in the proper position at the beginning of the ride.

Steer roping: A rodeo event, in which the rider lassos a steer around its horns, tosses the slack rope over the steer's right hip and rides to the left, bringing the steer to the ground. When the steer is lying on its side and the rope is taut, the rider dismounts and ties any three of the steer's legs. The steer must remain tied for six seconds after the tie is complete.

Steer wrestling: Also known as bulldogging, this is a rodeo event in which the wrestler on horseback starts from behind a barrier, beginning chase after the steer has been given a head start. The bulldogger is assisted by a "hazer", who keeps the steer running in a straight line. When the bulldogger's horse pulls even with the steer, he eases down the right side of the horse, grasps the steer's horns, and digs his heels (the bulldogger's heels, not the steers) into the dirt. The bulldogger turns the steer, lifting up on its right horn and pushing down with his left hand to tip the steer over. He must either bring the steer to a stop or change the direction of its body before the throw or be disqualified. The clock stops when the steer is on its side with all four legs pointing the same direction.

Team roping: An event, either as part of a rodeo or separate, in which a rider (header) charges out of the box on horseback, chases down a fast-racing steer, and ropes him around the neck or executes a horn neck catch. The "header" turns the steer to the left and his teammate, the "heeler", attempts to rope the steer's hind legs. When the steer is secured, the riders face each other on horseback on opposite sides of the steer with no slack in the rope.

Dear Renter,

Thank you for choosing Galveston County Parks for your function! In an effort to insure that your rental expectations and the County's requirements are met, we have park workers on duty.

Park Workers are responsible for the following matters relative to your function:

- Ensuring the facility is opened and closed at the times indicated on your contract
- Initial inspection of the facility
- Exchanging contact information with you in case any issues arise
- Notifying you of any issues that are discovered throughout the rental time
- Enforcement of all rental policies and procedures
- Restocking restroom supplies, if needed (no cleaning)
- Assisting you to find needed, available supplies
- Reminding you when one hour is left of your rental time
- Filling out incident/accident reports (if applicable)
- Final inspection walk through

As a Renter, we need your understanding and assistance on several matters that are critical to the success of your rental. Please discuss this important information with your guests and vendors/contractors:

- Galveston County facilities are non-smoking. Designated smoking areas are located outside of the facility.
- All equipment, decorations, food, etc. must be taken with the renter at the end of the rental. Items left at the facility will be disposed of.
- Clean up of the facility must be complete by the end of your rental time. It is recommended that cleaning begin one hour before the end of your rental. Cleaning supplies are provided and cleaning is mandatory or your deposit will be retained.

Should any issues arise during your rental, please contact your Parks Worker as soon as possible for assistance. The Parks Worker will immediately contact a supervisor if they are not available to satisfy your questions or concerns.

If during the event, a permit holder or their guests damage the facility, the park worker will notate the damage on a Facility Data Report (to be completed on the day of the rental). The renter will be contacted by Management regarding the damages and fees for restitution. The cost of damages will be taken out of the Renter's deposit. If costs to repair the damages are more than the deposit on file, the Renter will be responsible to make payment to Galveston County Parks for the remaining costs.

If facility is not cleaned upon permit holder leaving the facility, the deposit will be retained.

Thank you for your immediate attention regarding this communication!

Renter/Permit Holder

Date

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									
				-			-		
or									
Employer identification number									
				-					

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.

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

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

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

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

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.