

UPWARD BOUND

¿QUÉ ES UPWARD BOUND?

Upward Bound es un programa de todo el año para estudiantes de secundaria que tienen el deseo, la motivación y el potencial para graduarse de la escuela secundaria y obtener un título universitario.

¿CUANTO CUESTA?

¡Nada- Upward Bound es gratis! Upward Bound incluso paga los costos, como las comidas y las tarifas de admisión cuando viajes con el programa.

¿QUE TENGO QUE HACER PARA SER PARTE DE UPWARD BOUND?

Todos los participantes hacen lo siguiente:

- Asistir a las reuniones universitarias destinadas una vez al mes durante el año escolar
- Asistir sesiones de tutoría
- Reunirse regularmente con la coordinadora del sitio de su escuela secundaria
- Asistir a las reuniones después de la escuela en su escuela
- Asistir a la Academia de Verano

LAS 5 PRINCIPALES RAZONES PARA UNIRSE A UPWARD BOUND

- **Es empoderante:** Usted tiene la capacidad de terminar la escuela secundaria, ir a la universidad y comenzar una carrera satisfactoria. Upward Bound lo ayuda a encontrar los recursos que necesita.
- **Es una forma de desarrollar grandes habilidades:** Aprenderá cómo estudiar, cómo alcanzar metas y más.
- **Proporciona soporte:** Tus compañeros y el personal se convierten en una comunidad de personas que quieren que seas lo mejor posible.
- **Es divertido:** Harás amigos e irás de viaje.
- **Es gratis:** Upward Bound paga todos los costos asociados con ser participante.

¡CONTÁCTENOS!

Si tiene alguna pregunta o necesita más información, no dude en ponerse en contacto. ¡El personal de Upward Bound está aquí para ayudarte!

Director de Upward Bound:
Rene Govea
rgovea@mchenry.edu
(815) 321-1251

Cordinadora de Upward Bound:
Bianca Diaz
bdiaz786@mchenry.edu
(815) 321-1704

Asistente Administrativa de
Upward Bound:
Rosemarie Shemaitis
rshemaitis@mchenry.edu
(815) 455-8718

¿CÓMO ME INSCRIBO?

Primero, obtenga una aplicacion. Complete la porcion del estudiante. Un padre completara las secciones financieras, y el estudiante debe pedirle a un maestro y un consejero que completen el formulario de recomendacion. Devuelva todas las partes de la aplicacion a Bianca Diaz el la oficina 221 en Harvard High School o envíe un correo electronico a:

upwardbound@mchenry.edu

¿CÓMO AYUDA UPWARD BOUND EN EL CAMINO HACIA EL COLEGIO?

Sabemos que muchos estudiantes tienen que superar obstáculos significativos para completar la escuela secundaria y llegar a la universidad, y estamos aquí para ayudar. Estos son algunos de los servicios gratuitos que puede usar:

- Tutoría y ayuda con habilidades de estudio
- Asesoramiento académico
- Desarrollo de carrera
- Asistencia financiera
- Viajar

FINANCIACIÓN POSIBLE POR EL DEPARTAMENTO DE EDUCACIÓN DE EE. UU.

El programa Upward Bound de McHenry County College es 100% financiado por el gobierno federal. El contenido de este documento fue desarrollado bajo una beca del Departamento de Educación de EE. UU.



McHenry County College
TRiO Upward Bound
Paquete de Aplicacion

Estudiante:

Gracias por su interes en solicitar las admisiones al Programa Upward Bound de MCC. El objetivo del programa es generar en los participantes del programa las habilidades y la motivacion necesarias para completar un programa de educacion secundaria y para ingresar y tener exito en un programa de educacion postsecundaria. Tome nota de la siguiente informacion antes de completar el paquete de aplicacion.

Las aplicaciones deben completarse solo con tinta negra o azul.

Para ser elegible para participar en el programa, los estudiantes deben cumplir con los siguientes criterios de elegibilidad:

- Debe ser un ciudadano de los EE. UU. O un residente permanente de los Estados Unidos
- Debe ser un individuo de bajos ingresos y / o un posible estudiante universitario de primera generacion
- Debe estar inscrito en una escuela de destino del programa
 - Harvard High School

El programa ofrece los siguientes servicios a los participantes elegibles:

- Study Hall – Tutoria despues de la escuela
- Saturday Academy – Instruccion academica suplementaria y tutoria
- Actividades de enriquecimiento: visitas a la universidad y viajes educativos / culturales
- Programa de verano (6 semanas) - Instrucción académica rigurosa, tutoría y preparación para el SAT
- Asesoramiento academico - Asesoramiento academico semanal en Harvard High School

Complete todos los formularios en el paquete de aplicacion y adjunte los documentos anotados en la lista de verificacion de la aplicacion de MCC. Las solicitudes completadas deben devolverse a la direccion que se indica a continuacion. Toda la informacion proporcionada se mantendra confidencial. Aplicaciones incompletas no seran revisadas. Pongase en contacto con la oficina de Upward Bound si tiene alguna pregunta si necesita ayuda.

TRiO Upward Bound
Harvard High School
1103 N. Jefferson Street Room 221– Harvard, IL 60033
Program Director (815) 321-1251 Program Advisor (815) 321-1704

Lista de verificación de paquetes de aplicaciones

La aplicacion debe completarse solo con tinta negra o azul. Las solicitudes presentadas a lapiz no seran revisadas.

- Informacion del Estudiante
- Declaracion Personal
- Formulario de Liberacion
- Carta de Recomendacion
- Copia de Verificacion de Ingresos (Formularios de impuestos firmados 1040-pagina 1 y 2 u otros documentos de ingresos)
- Copia del Certificado de Nacimiento
- Copia de la tarjeta de Residencia Permanente *(si es necesario)*

El Programa de Upward Bound de MCC esta financiado en su totalidad por el Departamento de Educación de EE. UU.

Informacion del Estudiante

Las aplicaciones deben completarse solo con tinta negra o azul. Fecha de primer servicio _____

Nombre: _____

Direccion: Primer Medio Apellido Apt.# _____ Telefono # (____) _____

Ciudad: _____ Estado: _____ Codigo Postal: _____

Fecha de Nacimiento: _____ Lugar de Nacimiento: _____ Genero: M ___ F ___
Ciudad, Estado, Pais

Correo Electronico del Estudiante : _____ Telefono # del Estudiante _____

Escuela Corriente: _____ Corriente Grado: 8 9 10 11 12 Corriente GPA: _____

Nombre de Escuela Secundaria: _____ Ano de Graduación: _____

Eres un ciudadano de los Estados Unidos? Si ___ No ___ Si no, Residente Permanente # _____

ANTECEDENTES ÉTNICOS (marque todos los que correspondan)

- Hispanic/Latino
 American Indian/Alaskan Native
 Asian
 Black/African American
 White
 Native Hawaiian/Pacific Islander
 Other _____

VERFICATION DE PRIMERA GENERACION

Estado Civil de Padres: Casado Apartado Divorciado Viudo Soltero

Padre: Empleado Desempleados Retirado Fallecido Sin Contacto

Madre: Empleado Desempleados Retirado Fallecido Sin Contacto

Ingrese los nombres de los padres or guardians legales con quienes al alumno vive:

Elige uno: Padre / Padrastro / Guardian

Nombre: _____

Ocupacion: _____

de Celular: _____

Parde E-Mail: _____

Alto Nivel de Educación Alcanzado (Marque uno):

Primaria (K-8) **Secundaria (9-12)**
 Grado Asociado **Licenciatura o mas**

Has completado una licenciatura de cuatro anos en los EE. UU.? Si _____ No _____

Idioma hablado en casa: _____

Elige uno: Madre / Madrastra / Guardian

Nombre: _____

Ocupacion: _____

de Celular: _____

Madre E-Mail: _____

Alto Nivel de Educación Alcanzado (Marque uno):

Primaria (K-8) **Secundaria (9-12)**
 Grado Asociado **Licenciatura o mas**

Has completado una licenciatura de cuatro anos en los EE. UU.? Si _____ No _____

Idioma hablado en casa: _____

VERIFICACION DE INGRESOS

Proporcione una copia de las dos primeras paginas de su formulario de impuesto a la renta mas reciente presentado (1040, 1040A, 1040EZ) y anote su ingreso bruto ajustado, ingreso tributable y exenciones a continuacion.

Referencia:	<u>1040</u>	<u>1040A</u>
Cantidad de Exenciones	Linea 6d	Linea 6d
Ingreso Imponible	Linea 43	Linea 27

Ingreso Bruto Ajustado: \$ _____ **Ingreso Imponible: \$** _____ **Exenciones: #** _____

Numero de Personas en el Hogar: Adultos: _____ Niños: _____

Si no presento una declaracion de impuestos sobre el ingreso del año mas reciente, indique su (s) fuente (s) de ingresos marcando la (s) casilla (s) correspondiente (s) a continuacion:

- | | | |
|---|---|--|
| <input type="checkbox"/> Seguridad Social | <input type="checkbox"/> Asistencia Publica | <input type="checkbox"/> Beneficios de Veteranos |
| <input type="checkbox"/> Desempleo | <input type="checkbox"/> Discapacidad | <input type="checkbox"/> Un pupilo / dependiente de la corte |

Otro: (por favor explique): _____

Participas en el programa de almuerzos gratuitos oa precio reducido de tu escuela? Si ___ No ___

Elige Uno: Almuerzo Gratis ___ Almuerzo Reducido: ___ Almuerzo de Precio Completo ___

INFORMACION DE CONTACTO EN CASO DE EMERGENCIA

Nombre de la (s) persona (s) a contactar si los padres no estan disponibles en caso de emergencia:

Nombre _____ Telefono () _____ Relacion _____

Nombre _____ Telefono () _____ Relacion _____

Por favor, enumere las condiciones medicas que debemos conocer para servir mejor al estudiante. Haga una lista de los medicamentos, alergias, alergias alimentarias / restricciones dieteticas o cualquier discapacidad que requiera adaptaciones. *Si no, marque la caja.*

PREGUNTAS A SER COMPLETADAS POR EL ESTUDIANTE

Esta inscrito en un programa preuniversitario (Upward Bound, Talent Search, AVID)?

Si No En caso afirmativo, enumere el (los) programa (s): _____

Cual es tu interes profesional? _____

Planeas asistir a la universidad? Si No

Despues de graduarte de la escuela secundaria, ¿a que tipo de escuela planeas asistir?

Colegio de 4 años Colegio de 2 años Vocacional/Técnico Otro: _____

FORMA DE LIBERACIÓN

FORMULARIO DE AUTORIZACIÓN MÉDICA

En caso de enfermedad o accidente, las personas que firman a continuación autorizan a McHenry County College Upward Bound a tomar todas las medidas necesarias para brindar primeros auxilios, tratamiento médico y psicológico a mi hijo / hija / pupilo. Esto incluye la autorización para que los hospitales y las instalaciones médicas fuera del campus de McHenry County College administren atención médica. Autorizo / autorizamos la divulgación de información y tratamiento médico al personal de Upward Bound de McHenry County College. Además, yo / nosotros aceptamos utilizar la cobertura de seguro de mi hijo / hija / pupilo, incluido Medicare, para pagar las facturas médicas en las que se pueda incurrir. Yo / Nosotros entendemos que el saldo no cubierto por el seguro será mi / nuestra responsabilidad de pagar. Yo / nosotros aceptamos liberar a McHenry County College Upward Bound de todos los reclamos legales y de cualquier responsabilidad, excepto aquellos reclamos y derechos que surjan de negligencia grave o mala conducta intencional por parte del personal de McHenry County College. Yo / nosotros hemos leído la información anterior y estoy de acuerdo en permitir que (Escriba el nombre del solicitante) _____ participe en el programa Upward Bound de McHenry County College, así como en todas las excursiones que se realicen a partir de esta fecha, según las condiciones indicadas anteriormente.

FORMULARIO DE LIBERACIÓN DE MEDIOS

Las personas que firman a continuación permiten que el representante de Upward Bound de McHenry County College y / o los medios de comunicación fotografien, graben en video, en audio, dupliquen y transfieran a cualquier agente presente o futuro. McHenry County College Upward Bound y / o los medios de comunicación pueden usar fotografías, videos y cintas de audio que muestran a los participantes del programa y / o su semejanza, según corresponda, para promover el programa McHenry County College Upward Bound, así como los objetivos y actividades relacionados. Libero a McHenry County College Upward Bound de cualquier obligación de compensar a mi hijo / hija / pupilo, a mí y / o a cualquier parte que actúe, en mi nombre, por el uso de los medios mencionados anteriormente.

DECLARACIÓN DE PUBLICACIÓN DE REGISTROS ACADÉMICOS

Las personas que firman a continuación dan su consentimiento y autorizan al personal y representantes de McHenry County College Upward Bound:

- Tener acceso y hacer y recibir copias de los registros académicos de mi hijo / hija / pupilo, tales como boletas de calificaciones, expedientes escolares, exámenes estatales estandarizados puntajes, registros disciplinarios, horario de clases y puntajes SAT / ACT o GED.
- Yo / nosotros entendemos que estos registros se mantendrán en estricta confidencialidad y se utilizarán únicamente para: a) evaluar la necesidad / elegibilidad para los servicios del programa; b) supervisar el progreso académico de mi hijo / hija / pupilo; c) evaluar la efectividad de las actividades del programa; y d) cumplir con los informes del programa.
- Yo / nosotros damos mi consentimiento para la divulgación de cualquier información de identificación personal (por ejemplo, Seguridad Social, fecha de nacimiento, etc.) según lo definido por FERPA o mis registros educativos al personal de McHenry County College Upward Bound con el propósito de confirmar la educación postsecundaria del estudiante. estado de inscripción según lo informado en el Rastreador de Estudiantes de National Clearinghouse.
- Esta autorización permanecerá en vigor durante seis años después de la graduación de la escuela secundaria.
- Autorizo / autorizamos la divulgación e intercambio de información sobre ayuda financiera para estudiantes de colegios / universidades y el gobierno federal al McHenry County College Upward Bound.
- Yo / nosotros autorizamos al programa TRiO Upward Bound de McHenry County College para compartir y discutir información con el personal de la escuela en apoyo del éxito académico de mi hijo / hija / pupilo.

Por la presente certifico que toda la información provista en este paquete de solicitud es verdadera y correcta. Entiendo que una declaracion falsa o tergiversación hara que el solicitante no sea elegible para el Programa de Upward Bound de MCC.

Nombre de Estudiante (Imprime)

Signo de Estudiante

Fecha

He leído y acepto las disposiciones anteriores a las que mi hijo estuvo de acuerdo. Doy permiso para que mi hijo participe en el programa Upward Bound y reconozco que McHenry County College no puede garantizar la salud, la seguridad o el bienestar de ninguna persona. Entiendo que la admision y continuacion en el programa queda a discrecion del director al revisar la posicion academica, el nivel de participacion, la actitud, el comportamiento o la evaluacion del director de la capacidad del programa para satisfacer adecuadamente las necesidades específicas de mi hijo/a.

Nombre de Padre (Imprime)

Signo de Padre

Fecha

Copies Birth Certification and Form 1040 in the U.S. Federal Individual Income Tax Return

Copias de acta de nacimiento y formulario 1040 en el impuesto Federal de los EE. UU.

1040 Department of the Treasury - Internal Revenue Service **2011** U.S. Individual Income Tax Return

OMB No. 1545-0047 IRB Use Only - Do not write or make in the space

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning 2011 ending 2011

Your first name and middle Last name Your social security number

If a joint return, spouse's first name and middle Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above and on line 60 are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete space below (see instructions).

Foreign country name Foreign province/county Foreign postal code

Filing Status

1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here **▶**
 4 Head of household (with dependent person). (See instructions.) If the qualifying person is a child but not your dependent, enter the child's name here **▶**
 5 Qualifying widow(er) with dependent child

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
 b Spouse
 c **Dependents:** (i) First name Last name (ii) Dependent's social security number (iii) Dependent's relationship to you (iv) If child under age 17 qualifying for child tax credit (see instructions)

6b **Check boxes on 6a and 6b. No. of children on 6c who:**
 • Lived with you **▶**
 • Did not live with you due to divorce or separation (see instructions)
 • Dependents on 6c not entered above

6c Total number of exemptions claimed **▶**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
 8a Taxable interest. Attach Schedule B if required
 9 Tax-exempt interest. Do not include on line 8a
 9b Ordinary dividends. Attach Schedule B if required
 10 Qualified dividends
 11 Taxable refunds, credits, or offsets of state and local income taxes
 12 Alimony received
 13 Business income or (loss). Attach Schedule C or C-EZ
 14 Capital gain or (loss). Attach Schedule D if required. If not required, check here
 15 Other gains or (losses). Attach Schedule D
 16a IRA distributions 16b Taxable amount
 17a Pension and annuities 17b Taxable amount
 18 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
 19 Farm income or (loss). Attach Schedule F
 20 Unemployment compensation
 21 Social security benefits 21a Taxable amount
 22 Other income. List type and amount
 23 Combine the amounts in the far right column for lines 7 through 22. This is your **total income** **▶**

Adjusted Gross Income

23 Educator expenses
 24 Certain business expenses of reservists, performing artists, and fee-based government officials. Attach Form 2106 or 2106-EZ
 25 Health savings account deduction. Attach Form 8889
 26 Moving expenses. Attach Form 3903
 27 Deductible part of self-employment tax. Attach Schedule SE
 28 Self-employed SEP, SIMPLE, and qualified plans
 29 Self-employed health insurance deduction
 30 Penalty on early withdrawal of savings
 31a Alimony paid b Recipient's SSN **▶**
 32 IRA deduction
 33 Student loan interest deduction
 34 Tuition and fees. Attach Form 8917
 35 Domestic production activities deduction. Attach Form 8883
 36 Add lines 23 through 35
 37 Subtract line 36 from line 22. This is your **adjusted gross income** **▶**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2011)

Form **1040** (2011) Page **2**

Tax and Credits

38 Amount from line 27 (adjusted gross income) **▶** 38
 39a Check You were born before January 2, 1947, Blind Total losses checked **▶** 39a
 if Spouse was born before January 2, 1947, Blind **39b**
 b If your spouse itemizes on a separate return or you were a dual-status alien, check here **▶**

Standard Deduction for:
 • People who check box on line 39a or 39b or who can be claimed as a dependent, see instructions.
 • All other single or married filing separately, \$5,800
 Married filing jointly or qualifying widow(er), \$11,600
 Head of household, \$8,500

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) **▶** 40
 41 Subtract line 40 from line 38 **▶** 41
 42 Exemptions. Multiply \$3,700 by the number on line 6c **▶** 42
 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **▶** 43
 44 Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4372 c 903 election **▶** 44
 45 Alternative minimum tax (see instructions). Attach Form 9851 **▶** 45
 46 Add lines 44 and 45 **▶** 46
 47 Foreign tax credit. Attach Form 1116 if required **▶** 47
 48 Credit for child and dependent care expenses. Attach Form 2441 **▶** 48
 49 Education credits from Form 8863, line 20 **▶** 49
 50 Retirement savings contributions credit. Attach Form 8880 **▶** 50
 51 Child tax credit (see instructions) **▶** 51
 52 Residential energy credits. Attach Form 8886 **▶** 52
 53 Other credits from Form: a 3900 b 8801 c **▶** 53
 54 Add lines 47 through 53. These are your **total credits** **▶** 54
 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **▶** 55

Other Taxes

56 Self-employment tax. Attach Schedule SE **▶** 56
 57 Unreported social security and Medicare tax from Form: a 4137 b 8919 **▶** 57
 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **▶** 58
 59a Household employment taxes from Schedule H **▶** 59a
 b First-time homebuyer credit repayment. Attach Form 5405 if required **▶** 59b
 60 Other taxes. Enter details from instructions **▶** 60
 61 Add lines 55 through 60. This is your **total tax** **▶** 61

Payments

62 Federal income tax withheld from Forms W-2 and 1099 **▶** 62
 63 2011 estimated tax payments and amount applied from 2010 return **▶** 63
 64a Earned income credit (EIC) **▶** 64a
 b Nonrefundable combat pay election (64b) **▶** 64b
 65 Additional child tax credit. Attach Form 8812 **▶** 65
 66 American opportunity credit from Form 8863, line 14 **▶** 66
 67 First-time homebuyer credit from Form 5405, line 10 **▶** 67
 68 Amount paid with request for extension to file **▶** 68
 69 Excess social security and tier 1 RRTA tax withheld **▶** 69
 70 Credit for federal tax on fuels. Attach Form 4136 **▶** 70
 71 Credits from Form: a 2430 b 8839 c 8801 d 8886 **▶** 71
 72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** **▶** 72

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **▶** 73
 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here **▶** 74a
 b Direct deposit: See instructions **▶** 74b
 c Routing number **▶** 74c
 d Account number **▶** 74d
 75 Amount of line 75 you want applied to your 2012 estimated tax **▶** 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions **▶** 76
 77 Estimated tax penalty (see instructions) **▶** 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes**, Complete below **No**

Designee's name: _____ Phone no: _____ Personal identification number (PIN): _____

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: _____ Date: _____ Your occupation: _____ Daytime phone number: _____
 Spouse's signature: If a joint return, both must sign. Date: _____ Spouse's occupation: _____ PIN: _____
 Keep a copy for your records.

Paid Preparer Use Only

Print preparer's name: _____ Preparer's signature: _____ Date: _____ Check if PIN **▶**
 Form's name: _____ Form's address: _____ Phone no: _____

Form **1040** (2011)



By signing the filled-out form, you:

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

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

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

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

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

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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*, earlier.

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

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

What Name and Number To Give the Requester

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

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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