



# LOS ANGELES LGBT CENTER

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# LEARNING CURVE

CULTURAL ARTS &  
EDUCATION DEPARTMENT

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*Director*

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**KATIE POMMERANTZ**  
*Ticket Booth Manager  
& Gallery Curator*

Dear Instructor

Thank you for your interest in the Los Angeles LGBT Center's Learning Curve Program. As an alternative adult-education, empowerment and adventure program, Learning Curve is committed to elevating the lives of the lesbian, gay, bisexual and transgender community through offering a wide array of powerful, inspirational, nurturing and insightful seminars, workshops and courses. Your expressed interest in joining our team of dynamic and talented Learning Curve instructors and presenters and in so doing, contributing your time, energy and expertise towards the goal of creating a happier and healthier LGBT community is greatly appreciated.

As the world's oldest and largest LGBT organization, the Center is a powerful, nonprofit force for LGBT civil rights and home to a wide array of free or low-cost health, legal, employment, educational, cultural and social programs designed to specifically meet the needs of the LGBT community.

Learning Curve is part of the Center's Cultural Arts & Education Department housed in The Village at Ed Gould Plaza, the Center's state-of-the-art educational, cultural and social center. With its sunny courtyard, classrooms and meeting facilities, career center, computer lab, library, low-rent office space for nonprofit groups, 200-seat auditorium, theatre and art gallery, The Village offers the LGBT community a wealth of much-needed resources and services.

Learning Curve provides the LGBT community with unprecedented access – at modest prices – to practical courses on personal growth and enrichment, wealth and security, career and skills development, entertainment and media, health and wellness, spirituality, relationships and technology. In summer 2009, Learning Curve expanded programming to include culinary arts classes and adventure excursions. Each month Learning Curve promotes its 20 plus course offerings in our monthly publication *Vanguard*, which is mailed to more than 30,000 unique addresses throughout Southern California and beyond. An additional 5,000 copies of *Vanguard* are distributed as inserts in *Frontiers Magazine* and 30,000+ unique email addresses receive an electronic version of the monthly publication.

Although a number of Learning Curve speakers and instructors graciously volunteer their services to our program and community, we are always prepared to offer modest compensation for their time, energy and expertise. Instructor compensation is 20% of the revenue collected for each particular class. Instructors conducting computer or other high skill or technical based courses may be compensated at a slightly higher rate (30% maximum).

After giving careful thought to the content and format of your proposed course offering, complete and submit the enclosed Instructor Application form to our office for consideration. All applications are carefully reviewed and considered for selection. Be sure to include any additional training, schooling, volunteer work, or special abilities and skills that may be helpful in reviewing your application. We hope to welcome you as a part of the Learning Curve family very soon.

Best regards,

  
Rubén Romo  
Manager

  
Gina Bigham  
Coordinator

Los Angeles LGBT Center  
The Village at Ed Gould Plaza  
1125 N. McCadden Place  
Los Angeles, CA 90038

[LearningCurveLA.org](http://LearningCurveLA.org)



**LOS ANGELES LGBT CENTER**  
**LEARNING CURVE**

**INSTRUCTOR APPLICATION**

Submission Date: \_\_\_\_\_

<small>(Required)</small> <b>INSTRUCTOR NAME</b>	<b>SOCIAL SECURITY NO.</b>
<b>CO./ORG. AFFILIATION</b> <small>(IF ANY)</small>	<b>BUSINESS TAX I.D. NO.</b>
<b>CONTACT</b> <small>(IF DIFFERENT)</small>	<b>BIRTH DATE:</b>
<small>(Required)</small> <b>ADDRESS</b>	<small>(Required)</small> <b>CELL PHONE</b>
<b>CITY/STATE/ZIP</b>	<b>ADD'L PHONE</b>
<small>(Required)</small> <b>E-MAIL ADDRESS</b>	

**INSTRUCTOR PAYMENT:**

I will accept Learning Curve's instructor payment which will be equal to 20% of the total enrollment earnings.  
*(Learning Curve will submit instructor payment requests within 2 business days after the final course meeting. In order to be paid, instructors must have provided a personal Social Security Number or a Tax Identification Number on the reverse of this form where requested. All instructors must also submit a completed W-9 form, which was provided, along with this application. Failure to submit this information and a completed W-9, will cause a delay in your receiving payment as scheduled. Payments are mailed to instructors within 30 days after the course has ended. Employees of the Los Angeles LGBT Center are ineligible to be paid for participating as an instructor for the Learning Curve program.)*

I would like to donate my instructor payment back to the Los Angeles LGBT Center as a cash contribution.

**INSTRUCTOR AGREEMENT:**

*By signing below, you hereby understand and agree that if invited to participate as an instructor in the Los Angeles LGBT Center's Learning Curve program you will not be an employee or agent of the Los Angeles LGBT Center or of the Learning Curve program. Instructors are identified as paid consultants and are held solely responsible for the information they provide in that capacity.*

*You agree to assume full responsibility for any/all legal, ethical, political, moral or other issues which may arise as a result of the information you provide as part of your presentation as an instructor for the Learning Curve program. You agree not to hold the Los Angeles LGBT Center liable and/or responsible for any legal, financial and/or civil actions taken by any Learning Curve program enrollee (student/enrollee) seeking damages resulting from information or instruction you provided during the Learning Curve program in which you were the instructor.*

*Instructors agree not to use the Learning Curve program as a forum for soliciting clients, business associates and/or enter into any form of professional business relationship with individuals enrolled in the Learning Curve program in which you are the instructor. Further, you understand and agree that the solicitation of students/enrollees, LAGLC clients, staff, volunteers or any other person with whom you may come in contact while on LAGLC property is strictly prohibited. This restriction includes but is not limited to potential customers, clients or audience for your personal or professional outside services, ventures, organizations or any other activity other than an approved, confirmed, scheduled and executed Learning Curve program in which you are the instructor.*

*Failure to adhere to any of the terms set forth in this agreement will be considered grounds to cancel any previously agreed upon terms and conditions and may result in legal action.*

*Signature below is required and is recognized as acknowledgement to adhere to the terms of this Instructor Agreement*

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

*Save a copy of completed application and new course proposal for your records.*

**RETURN COMPLETED APPLICATION FORM TO**

Ms. Gina Bigham | Program Coordinator | Learning Curve  
The Village at Ed Gould Plaza  
1125 N. McCadden Place | Los Angeles, CA 90038  
P 323-860-7336 | F 323-308-4107 | gbigham@lagbtcenter.org

# NEW COURSE PROPOSAL

**COURSE MAIN TITLE:**

(Required)

**COURSE SUB-TITLE**

(Required)

**COURSE DESCRIPTION:**

(Required)

*In addition, you may attach any pertinent information such as: detailed biography, class outlines, brochures, press kits, books, tapes, etc.*

**INSTRUCTOR SHORT BIO:**

(50 word or less)

(Required)

**INSTRUCTOR FULL-LENGTH BIO:**

(unlimited length)

(Required)

*Additional pages may be attached if more space is needed.*

**PLEASE SELECT THE APPROPRIATE COURSE FORMAT:**

- Talk
- Lesson
- 2-3 Hr. Workshop
- Multi-Part Course  
No. Of Meetings: 2 3 4 5 6 8 10 12
- One-Day Seminar
- Two-Day Seminar
- Conference \_\_\_ One-Day \_\_\_ Multi-Day \_\_\_ Other
- Special Events \_\_\_\_\_ Duration

**COURSE CATEGORY:**

Adventure	Personal Growth
Career	Photography
Creative Arts	Technology
Dating & Intimacy	Wealth & Security
Language & Culture	Wellness
Performing Arts	

Other: \_\_\_\_\_

**HAVE YOU OFFERED THIS COURSE BEFORE?**

(If so, how many times before, where and in affiliation with?)

Yes  No

**CLASS LIMITS:**

*Learning Curve dictates that all (most) courses must enroll a minimum of 5 students in order for a class to proceed as scheduled. Courses with fewer than 5 enrollees may be cancelled. Under certain circumstances, this minimum may be lowered or raised as determined by Learning Curve in consultation with the instructor.*

\_\_\_\_\_ Min \_\_\_\_\_ Max

**AUDIO-VISUAL & OTHER EQUIPMENT NEEDS:**

*Please specify any A/V equipment you require for your presentation.*

*Standard AV is provided at no charge. Special requests may be accommodated but any additional cost must be negotiated in advance.*

- TV \*/DVD Player
- Amplifier w/Mic
- Student Computer Terminals
- Photography Equipment
- TV Display (45", 60" ,80")
- Stereo \*/iPod Connection
- Video Equipment
- Avid or Premiere Video Editing Equipment
- Computer Projector
- Stereo \*/CD Player
- Risers
- Podium

Will you use your personal laptop computer as part of your course presentation? If so:

Mac  PC

You must provide your own monitor adapters  
(Please confirm: HDMI, DVI or RGB in advance)

## STANDARD PROGRAM FORMATS

(Standard formats are preferred, but may be tailored to accommodate course requirements)

PROGRAM FORMATS	PRICING FORMULA/IC	RUNNING TIMES	CLASS EXAMPLES	ADDITIONAL COMMENTS
Talk	\$10 - \$15	60-90 minutes	Dialogues w/authors Specialists Guest Speakers	
Lesson	\$12 - \$20	60-90 minutes	Dance Classes Yoga Classes Martial Arts, etc.	
Workshop	\$25 - \$39	2 ½ - 3 Hours	Self-Improvement Relationship Arts-n-crafts, etc.	<i>Workshops are complete one-session programs or may be an introduction to a multi-part topic.</i>
2-Week Course	\$39-\$69	2, 2-3 Hour Sessions	Possible topics cover all subjects and categories. Multi-part courses generally cover subjects that require more than one class meeting in order to offer a complete educational experience.	<i>Multi-part courses are scheduled on the same day over the predetermined number of consecutive weeks. Class prices for performance courses are higher.</i>
4-Week Course	\$59-\$99	4, 2-3 Hour Sessions		
6-Week Course	\$79-\$149	6, 2-3 Hour Sessions		
8-Week Course	\$99-\$179	8, 2-3 Hour Sessions		
10-Week Course	\$99-\$199	10, 2-3 Hour Sessions		
12-Week Course	\$99-\$249	12, 2-3 Hour Sessions		
One-Day Seminar	\$20-\$149	10:00 am – 4:30 pm 6-Hours, w/1 Hour No-Host Lunch	Personal growth seminars may cover most topics and follow various formats.  <i>Conferences include a group of speakers in a multi-faceted program.</i>	<i>Prices may be adjusted to include meals.</i>
Two-Day Seminar	\$40-\$199	10:00 am – 4:30 pm 2, 6-Hour sessions, each w/1 Hour No-Host Lunch		
One-Day Conference	Open	9:00 am – 5:00 pm 7-Hours, w/1-Hour No-Hosted Lunch		
Special Events	Open	Various	Various	<i>Special Events may include V.I.P. Receptions or other pre/post event gatherings.</i>

The above standards are simply a template from which to work and to give potential instructors an idea of our enrollment fee structure. In most cases, the first of the range is the typical price Learning Curve charges. Higher prices are determined by the specialization of the information being provided or by determining the added value gained by an instructor with public recognition (i.e. instructor has celebrity cachet that justifies a higher enrollment price. Actual class prices will in most cases be less than the advertised class price due to online service fees and other additional charges that lessen the amount collected and ultimately effect the percentage of the instructor payments. Some classes may vary from the above prices due to irregular class time lengths or production expenses.

Past experience dictates that courses longer than 6-weeks are difficult to fill. Most potential program enrollees do not look to the Learning Curve for long-term courses beyond that length.

Conferences, One- and Two-Day seminars tend to sell better with identifiable professionals, recognizable industry experts, and/or known celebrities attached. Please keep this in mind when developing your program.

## CLASS CATEGORIES

CATEGORY	EXAMPLES
<i>Adventurer</i>	Surfing, hang gliding, SCUBA diving, trapeze and silks, rock climbing, snowboarding, sports, etc.
<i>Careers</i>	Success strategies, career change/advancement, Small business, grant writing, resume writing and interview skills, etc.
<i>Creative Arts</i>	Arts & crafts, writing, painting, dance, gardening, home improvement, travel, jewelry making, fine arts, etc.
<i>Culinary Arts</i>	Cooking classes, foodie and tasting tours, wine and spirits tasting classes, anything food or beverage related.
<i>Dating &amp; Intimacy</i>	Relationship, dating, sex, eroticism, speed dating, flirting, etc.
<i>Language &amp; Culture</i>	Diversity and inclusion issues, languages, philosophy, travel, alternative culture emersion, etc.
<i>Performing Arts</i>	Acting, stand-up comedy, musical instruments, performance arts, singing, voiceover, etc.
<i>Personal Growth</i>	Mental health, personal growth, self-esteem, addiction/recovery, empowerment, etc.
<i>Photography</i>	Digital Photography, introductory – professional, etc.
<i>Spirituality</i>	Spiritual development, metaphysics/new age, religion, etc.
<i>Technology</i>	Graphic design, internet, basic or advanced office software training, digital photography, computer programming, etc.
<i>Wealth &amp; Security</i>	Financial management, investment planning, estate planning, legal issues, marriage and domestic partnerships, adoption, etc.
<i>Wellness</i>	Physical health, holistic and traditional health/medical approaches, athletic instruction, etc.

# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is 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									

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

## Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

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

**Future developments.** The IRS has created a page on [www.irs.gov/w9](http://www.irs.gov/w9) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**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.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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* on page 1.

**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

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

**Note.** Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required U.S. federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 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 possession of the United States, 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 possession of the United States
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

## 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 page 2), 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 Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

**What Name and Number To Give the Requester**

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

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*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, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

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

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

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

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

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

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

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

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

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