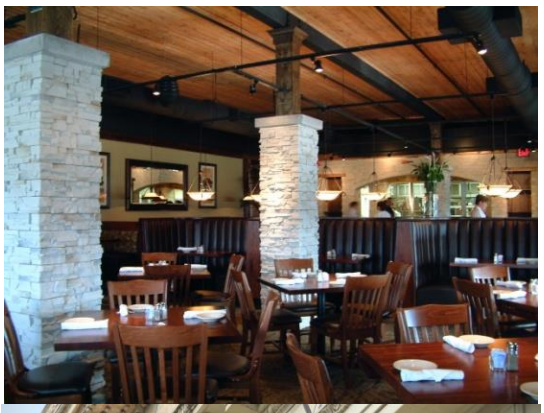
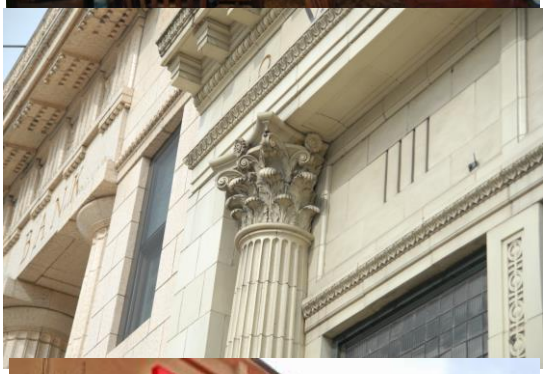
CITY OF CRYSTAL LAKE

Impacted Business Relief Grant Program

APPLICATION

2020 Fiscal Year







ADMINISTERED BY:

CITY OF CRYSTAL LAKE
PLANNING & ECONOMIC DEVELOPMENT
100 W. WOODSTOCK STREET
CRYSTAL LAKE, IL 60014

CITY OF CRYSTAL LAKE
Impacted Business Relief Grant Program

In the City's continuing effort to support the development of the business community and our workforce, the City of Crystal Lake has created an Impacted Business Relief Grant for existing small business owners. The grant is funded through the Illinois Department of Commerce and Economic Opportunity (DCEO) and the Local CURE's Economic Support Payments Grant Program ("ES Program") administered by DCEO through the Local Coronavirus Urgent Remediation Emergency Support Program ("Local CURE Program"). The ES Program is authorized by Public Act 101-636, Public Act 101-637 and Title 14 Illinois Administrative Code Part 700 (14 IL Admin. Code Part 700) to reimburse Local Governments for economic support payments made to qualified businesses within their jurisdictions that have experienced interruption of business attributable to the COVID-19 public health emergency.

The City of Crystal Lake is supplementing the grant funding of $600,000 which it receives through DCEO with an additional $150,000, for a total of anticipated available funds in the amount of $750,000. Grants to qualified businesses will be distributed as a onetime grant. Grant amounts will vary and are intended to be paid within the range of $5,000 to $15,000, proportional to the amount of documented losses. The City staff will review applications and award grant funds to eligible businesses that complete an application and submit required documentation.

This booklet is intended to provide general information regarding this program. The actual terms and conditions, qualifications for participation and further limitations may be found in Chapter 228 -33 of the City Code of the City of Crystal Lake, and are subject to change by the City Council. For more information, please contact the Planning & Economic Development Department at (815) 356-3605.

Program descriptions and eligibility requirements:

Impacted Business Relief Grant Program	
ELIGIBILITY[1]	**MAX AWARD[2]**
✓ Must be a tax generating business with sales not exceeding $4 million. ✓ Business must generate walk-in traffic. ✓ Grant award based on need, based on the percentage of revenue-loss experienced. ✓ Franchise businesses, home-based businesses, home occupation businesses, professional or medical businesses, and businesses with more than 3 business units do not qualify. ✓ Any prior recipients of the State's Business Interruption Grant (BIG) are ineligible.	**Businesses that experienced Less than 50% loss will be awarded $5,000** **Businesses that experienced a 50% - 75% loss will be awarded $10,000** **Businesses that experienced greater than 75%loss will be awarded $15,000**

[1] See detailed eligibility criteria below.

[2] $750,000 of available funding for this program. All awards are subject to the financial limitations established by the City's appropriation ordinance from time to time.

IMPACTED BUSINESS RELIEF GRANT ELIGIBILITY CRITERIA

1) The ES Program assists Local Governments that have provided or will provide financial assistance to businesses that have experienced significant disruption or temporary closure (a "business interruption") of their business attributable to the COVID-19 public health emergency.

2) Applications for grants under the Impacted Business Relief Grant Program may be submitted by any existing Crystal Lake sales-tax-revenue-generating business

3) The grant recipient must be a tax generating business with an annual taxable sales threshold not exceeding $4 million in annual sales over the twelve-month period.

4) The grant recipient must generate walk-in traffic.

5) Franchise businesses, home-based businesses, home occupation businesses, professional or medical businesses, and businesses with more than 3 business units do not qualify.

6) Businesses prove business interruption by submitting the business' monthly ST-1 Sales and Use Tax forms for each month from March 1, 2019 through October 1, 2019 and March 1, 2020 through October 1, 2020. *The documentation should isolate sales made at a Crystal Lake location only.*

Eligible Expenses

The only qualifying expense used to determine the grant amount is "cost of business interruption," defined as the decrease in revenue (not additional expenses) caused by closing or limiting access to the business establishment to comply with COVID-19 prevention directives or to otherwise prevent the spread of COVID-19 within the business establishment, or decreases in revenue caused by decreased customer demand as a result of the COVID-19 emergency.

Ineligibility The Impacted Business Relief Grant Program will not provide grant funds to businesses that:
1) Do not collect sales taxes
2) Do not have walk-in traffic
3) Are home-based businesses, home-occupation businesses, professional or medical businesses, exceed $4 million in sales per annum, are franchise "chain" businesses, or have more than 3 business units.
4) Businesses that are recipients of the State's Business Interruption Grant (BIG)
5) A private club or business that limits membership for reasons other than capacity
6) A government-owned business entity.
7) A business that derives at least 33% of its gross annual revenue from legal gambling activities, unless the business is a restaurant with gaming terminals.
8) A business that is delinquent on payment of any State of Illinois tax obligation.
9) A business that is engaged in a business that is unlawful under Illinois or federal law.
10) A business that is on the federal System for Award Management excluded parties list.
11) A business which is ineligible pursuant to the provisions of 14 IL Admin. Code Part 700.

Use of Funds

Grant proceeds may be used to reimburse costs and losses such as inventory, equipment (including Personal Protective Equipment and other supplies to promote health and safety), compensation (including salaries, wages, tips, paid leave, and group healthcare benefits), rent, technology to facilitate e-commerce, professional services procured (including the design and construction of environments necessary to promote physical and social distancing and cleaning and disinfecting services) and other costs of operation in accordance with the applicable administrative rules that were in force during the period beginning March

1, 2020, and ending December 30, 2020. Any items that have already been claimed for reimbursement through PPP funds may not be claimed for this program.

Grant agreement

Applicants will be notified if they are selected and must enter into a grant agreement with the City. The grant agreement will specify grant parameters, requirements for proof of revenues, and other provisions.

Administration

Any eligible business owner who wishes to apply for a grant can obtain an application from the City. Applications are due no later than **5pm on Friday, December 4th**. Each recipient of the federal funds will certify in the application below that they will utilize these grant proceeds for specific purposes, as set forth, and adhere to the terms and procedures established by the City under this Program. The City of Crystal Lake will then release payments to each recipient as a single one-time payment.

All applications for grants will be accepted on a first-come first-serve basis and will be subject to the financial limitations established by the City's annual appropriation ordinance and from time to time. Only completed applications that include all required submittal documents and information will be accepted. The City's Community Development and Finance Departments will review each application for accuracy and will determine if it meets the requirements for funding. If the application is determined to meet the requirements of the program, then the application will be reviewed and approved administratively.

Grant funds will be disseminated to grant recipients only after: (a) The recipient provides the City with proof of losses and required documentation; (b) The recipient's application meets all other eligibility criteria(c) The City has been able to verify the business is open to walk-in traffic, and is a sales tax generating business not exceeding $4 million in annual revenues.

If all available grant funds for the current funding cycle, as established by the City's annual appropriation ordinance or from time to time, have been fully distributed, then applicants may be placed on a waiting list to be considered for a grant when funds become appropriated and available.

Questions

If you have further questions regarding this program, please contact City of Crystal Lake Planning and Economic Development at 815-356-3605 or economicdevelopment@crystallake.org.

CITY OF CRYSTAL LAKE
Impacted Business Relief Grant Application

Please completely fill out this application and email application to ***economicdevelopment@crystallake.org*** *with the items listed in the checklist on page 2.*

Applicant Information	Name	Phone
	Mailing Address	Fax
	Email	
	Company Ownership: (List Name, Address and % Owned)	

Property And Business Information	Address for building for which grant is sought:	
	Business Address	Phone
	Business Legal Name	Taxpayer Identification Number (TIN) or Federal Employer Identification Number (FEIN)
	Doing Business As Name	

Description of losses and economic impacts due to the COVID-19 pandemic substantiating the request including the purposes for which funds are needed:

The information requested by the following questions is required by the State for statistical purposes only. Answers to these questions will not impact the likelihood of an applicant qualifying for the grant funds available through this program.

1. When did the business begin to operate? ____/____/_____
2. When did you begin operating at your current location? ____/____/_____
3. Are you a minority-owned business? Yes_____ No_____
4. Are you a woman-owned business? Yes_____ No_____
5. How has this event impacted employment levels at your place of business?
    a. Number of employees as of this date in 2019? Full-time____ Part-time____
    b. Number of employees as of this date in 2020? Full-time____ Part-time____
6. What % of your employees reside in: Crystal Lake _____ McHenry County _____

Continued on the next page

Application Checklist

The following items must be submitted with the Impacted Business Relief Application

- ☐ Completed and signed Crystal Lake Impacted Business Relief Grant Application;
- ☐ Taxable sales record showing business does not exceed the $4 million maximum sales threshold.
- ☐ Monthly Illinois Department of Revenue (IDOR) ST-1 Sales and Use Tax forms or equivalent statements of sales tax revenues from March 1, 2020 through September 30, 2020.
- ☐ Monthly Illinois Department of Revenue (IDOR) ST-1 Sales and Use Tax forms equivalent statements of sales tax revenues from March 1, 2019 through September 30, 2019.
- ☐ Certificate of Good Standing with the Illinois Secretary of State.
- ☐ Completed W-9 Form
- ☐ Copy of driver's license or valid government ID of the business owner.
- ☐ Signed Local CURES's ES Support Payments Grant Program State of Illinois Certification and Requirements Document
- ☐ Conflict of Interest DECO document
- ☐ Submit application to **economicdevelopment@crystallake.org**

Certification: I/we hereby certify that the information contained in the application and in all accompanying documentation attached hereto is true, to the best of my/our knowledge and is submitted for the purpose of obtaining financial assistance from the City of Crystal Lake. In conjunction with this request for assistance, I certify that if approved I will utilize these grant proceeds for specific purposes, as set forth, and adhere to the terms and procedures established by the City under this Program including affirming our intention to remain a viable business for at least six months after receiving these grant funds. I hereby agree to provide such business and financial information as may be required from time to time. The City has my/our permission to use this information as is necessary to assist my business needs and to make all inquiries deemed necessary to verify the accuracy of the statements made herein. The City is authorized to use information about the program and its participants necessary to comply with reporting requirements to the City Council and to the State of Illinois. These reports will be general in nature, and will strive to avoid disclosure of any business-specific data (see the disclaimers below).

Applicant(s) Signature _____ Date _____

Local CURE's Economic Support Payments Grant Program
NOFO ID: 2433-1681

STATE OF ILLINOIS BUSINESS INTERRUPTION GRANT PROGRAM CERTIFICATIONS AND REQUIREMENTS

The Business Interruption Grant Program (the "Program") is supported by grant agreements ("Agreement" or "Agreements") between the Illinois Department of Commerce and Economic Opportunity (the "Department") and qualified Grantees ("Grantee") which authorize the Department to grant funds to the Grantee ("Award" or "Awards") in support of eligible activities under the Program. The Agreements authorize the Grantee to provide sub-awards to eligible participants that meet certain conditions. As an eligible participant, your Business ("subrecipient") is required to utilize these grant proceeds for specific purposes, as set forth below. Additionally, you shall adhere to the terms and procedures established by the Grantee under this Program, including the Department's administrative rules (available here).

As a subrecipient, to participate in the program, you must remain in compliance with the terms and certifications set forth below. Please review the below items carefully, as your business and its representatives shall warrant that all material facts presented are accurate. If your business is unable to provide this assurance, it is ineligible to receive an Award under this Program. Frequently asked questions and eligibility guidelines may be found here.

General Covenants, Representations, and Warranties

As the authorized representative of the subrecipient, I agree and certify that:

1. The subrecipient is a business that is independently owned and operated, is not dominant in its field, and employs at least one employee as of March 1, 2020.

2. The subrecipient has incurred eligible costs and losses due to a business interruption caused by COVID-19 that is equal to or greater than the value of the subaward.

3. The applicant understands that any funding provided by this subaward is being provided under the Program, and is authorized under the Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136 (the CARES Act).

4. The applicant shall use the subaward for eligible losses and costs as established by the Department and the U.S. Department of the Treasury.

5. The information and supporting documentation provided on behalf of the subrecipient for the Program application, the ACH Authorization and Agreement, the IRS Form W-9, is true and accurate in all material respects. The subrecipient understands that the Grantee will transfer the subaward via ACH to the bank account indicated on the ACH Authorization form.

6. The subrecipient has the legal authority to apply for federal, State and local assistance, and that the subrecipient will comply with the established requirements of this subaward.

7. The subrecipient has complied and will continue to comply with all relevant laws, regulations, and executive orders from the State and federal government, including the social distancing guidelines as promulgated by the Executive Orders of the Illinois Governor.

8. The subrecipient will operate and maintain the facility in accordance with the minimum standards as may be required or prescribed by any applicable federal, State, and local agencies for the maintenance and operation of such facilities.

9. The subrecipient will continue to comply, as applicable, with the provisions of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874), the Davis-Bacon Act (40 U.S.C. 276a-276-1), the Drug-Free Workplace Act of 1988 (44 CFR, Part 17, Subpart F), the Fair Labor Standards Act (29 U.S.C. 201), and the Illinois Prevailing Wage Act (820 ILCS 130/1).

10. The subrecipient will comply with all relevant laws and regulations concerning nondiscrimination.

11. That the subrecipient will pay no appropriated funds to any person for influencing or attempting to influence an officer or employee of federal, State or local government, or an employee of a member of any federal, State or local government in connection with the awarding of any State and federal contract, the making of any State and federal grant, the making of any State and federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any State and federal contract, grant, loan or cooperative agreement.

12. The applicant is not presently suspended, debarred, proposed for debarment, or declared ineligible by any State or Federal department or agency, and will not enter into a contract with a contractor who is on any federal or state debarred contractor list.

13. The subrecipient will prohibit employees, contractors, and subcontractors from using their positions for a purpose that constitutes or presents an appearance of personal or organizational conflict of interests or personal gain.

14. The subrecipient will take all practical steps to remain viable, solvent, and in operation. Additionally, the subrecipient attests that the subrecipient has not taken any material steps to dissolve the subrecipient, permanently cease operations, or sell substantially all of its assets in 2020.

15. The subrecipient has no lawsuits, claims, suits, proceedings or investigations pending, to the knowledge of the subrecipient and its authorized representative, threatened against or affecting the subrecipient (or its officers and directors) in respect of the assets or the subrecipient nor, to the knowledge of the subrecipient and its authorized representative, is there any basis for any of the same, and there is no lawsuit, suit or proceeding pending in which the subrecipient is the plaintiff or claimant which relates to the subrecipient or its assets.

16. The subrecipient has no action, suit or proceeding pending or, to the knowledge of the subrecipient or its authorized representative, threatened which questions the legality or propriety of the transactions contemplated by this Agreement.

17. The subrecipient has not received any notice of any investigation conducted or charges, complaints or actions brought by the State of Illinois or any governmental body within the State of Illinois regarding the Business or its officers and directors.

18. Neither the subrecipient nor its officers and directors have received any notice that it is the subject of any criminal investigations or charges.

19. The subrecipient will hold harmless the United States and its agents and employees, the state of Illinois and its agents and employees, from and against all claims, damages, losses, and expenses arising out of or resulting from the approval of work, regardless whether such claim, damage, loss or expense is entirely or in part by the United States or the State of Illinois. The subrecipient understands that the release of all information by the Department and the Grantee, in any manner, is hereby authorized whether such information is of record, and I hereby release all persons, agencies, firms, companies, and entities, from any damages resulting from such information.

(i) **The subrecipient acknowledges that the Illinois False Claims Act (740 ILCS 175/1, et seq.) applies to this certification, and any false claims or representations made by the subrecipient or its authorized representative in connection with the Program may subject the subrecipient or its authorized representative to liability under the Illinois False Claims Act and other applicable law.**

Program-Specific Covenants, Representations, and Warranties

The subrecipient hereby represents to the Grantee and the Department, **as the grantor of the Program**, that the following is true and correct and, except where expressly noted, shall remain true and correct:

(ii) The subrecipient will use the proceeds of the subaward supported by the Program exclusively for costs and losses incurred due to the business interruption or other adverse conditions caused by the Coronavirus Disease 2019 (COVID-19) pandemic. For purposes of this Program, costs incurred during a business interruption may be classified as a cost related to COVID-19. Grant proceeds may be used to reimburse costs and losses such as inventory, equipment (including Personal Protective Equipment and other supplies to promote health and safety), compensation (including salaries, wages, tips, paid leave, and group healthcare benefits), rent, technology to facilitate e-commerce, professional services procured (including the design and construction of environments necessary to promote physical and social distancing and cleaning and disinfecting services) and other costs of operation in accordance with the applicable administrative rules or the policy directives of the grantor that was incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. All spending related to this program must be reimbursable by the Federal Coronavirus Relief Fund, as prescribed by 601(a) of the Social Security Act and added by section 5001 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act including all subsequent federal guidance. Expenses that have been or will be reimbursed under any other federal program are not eligible for reimbursement through the proceeds of this subaward.

(iii) The subrecipient (and all businesses owned, operated, or affiliated with the subrecipient) is eligible to receive a subaward in this round of disbursements and to apply for grant funds in future rounds. However, the value of the current subaward will be deducted from any future subaward granted to the business under this program.

Requirements Between Grantee and Subrecipients

As stipulated in the Agreements between the Department and the Grantee, the Grantee must include language for any sub-awards made pursuant to these Agreements between the Department and the Grantee. All sub-awardees (subrecipients) are also subject to certification and disclosure. Pursuant to Appendix II(I) to 2 CFR Part 200, Grantee shall forward all disclosures by contractors regarding this certification to Grantor. The requirements of the Grantee below shall also apply to the subrecipient unless otherwise stipulated.

(i) Records Retention. Grantee shall maintain for five (5) years from the date of submission of the final expenditure report, adequate books, all financial records and, supporting documents,statistical records, and all other records pertinent to this Award, adequate to comply with guidance provided by the U.S. Department of the Treasury labeled "Memorandum for Coronavirus Relief Fund Recipients" dated July 2, 2020, and the minimum requirements of 2 CFR 200.333. If any litigation, claim or audit is started before the expiration of the retention period, the records must be retained until all litigation, claims or audit exceptions involving the records have been resolved and final action taken.

(ii) Accessibility of Records. Grantee, in compliance with 2 CFR 200.336 and 44 Ill. Admin. Code 7000.430(e), shall make books, records, related papers, supporting documentation and personnel relevant to this Agreement available to authorized Grantor representatives, the Illinois Auditor General, Illinois Attorney General, any Executive Inspector General, the Grantor's Inspector General, federal authorities, any person identified in 2 CFR 200.336, and any other person as may be authorized by Grantor (including auditors), by the state of Illinois or by federal statute. Grantee shall cooperate fully in any such audit or inquiry.

(iii) Failure to Maintain Books and Records. Failure to maintain books, records and supporting documentation shall establish a presumption in favor of the State for the recovery of any funds paid by the State under this Agreement for which adequate books, records and supporting documentation are not available to support disbursement.

(iv) Subrecipients/Delegation. Grantee may not subcontract nor sub-grant any portion of this Agreement nor delegate any duties hereunder without Prior Approval of Grantor. The requirement for Prior Approval is satisfied if the subcontractor or subrecipient has been identified in the Uniform Grant Application, such as, without limitation, a Project Description, and Grantor has approved.

(v) Application of Terms. Grantee shall advise any subrecipient of funds awarded through this Agreement of the requirements imposed on them by federal and state laws and regulations, and the provisions of this Agreement. In all agreements between Grantee and its subrecipients, Grantee shall insert term(s) that requires that all subrecipients adhere to the terms of this Agreement.

(vi) Access to Documentation. The Award will be monitored for compliance in accordance with the terms and conditions of this Agreement, together with appropriate programmatic rules, regulations, and/or guidelines that the Grantor promulgates or implements. The Grantee must permit any agent authorized by the Grantor, upon presentation of credentials, in accordance with all methods available by law, full access

to and the right to examine any document, papers and records either in hard copy or electronic format, of the Grantee involving transactions relating to this Award.

(vii) Cooperation with Audits and Inquiries, Confidentiality. The Grantee is obligated to cooperate with the Grantor and other legal authorities in any audit or inquiry related to the Award. The Grantor or any other governmental authority conducting an audit or inquiry may require the Grantee to keep confidential any audit or inquiry and to limit internal disclosure of the audit or inquiry to those Grantee personnel who are necessary to support the Grantee's response to the audit or inquiry. This confidentiality requirement shall not limit Grantee's right to discuss an audit or inquiry with its legal counsel. If a third party seeks to require the Grantee, pursuant to any law, regulation, or legal process, to disclose an audit or inquiry that has been deemed confidential by the Grantor or other governmental authority, the Grantee shall promptly notify the entity that is conducting the audit or inquiry of such effort so that the entity that is conducting the audit or inquiry may seek a protective order, take other appropriate action, or waive compliance by the Grantee with the confidentiality requirement.

The individual below, acting in the capacity to represent the Business ("subrecipient") in completion of this certification, certifies that all information contained herein, is true to the best of his/her knowledge and belief. I declare under penalty of perjury that the above statements are true and correct.

Authorized Representative

_____	_____	_____	_____
Signature	Name	Title	Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

			–			–				

or

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 for Part II, later.

Sign Here | **Signature of U.S. person ▶** | **Date ▶**

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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