The University of Oklahoma
Independent Contractor Form (ICF)

Review the Request for Independent Contractor Approval Guidelines document before completing this form. Both sections of this form must be reviewed and approved by Human Resources BEFORE services are provided. Important Notice: The University of Oklahoma reserves the right to reclassify the contractor’s status to that of an employee in accordance with IRS guidelines. Such reclassification may require the withholding of payroll taxes. All contract payments are considered as compensation for IRS reporting purposes. The University will send appropriate IRS forms to all recipients as required by IRS regulations. It will be the contractor’s responsibility to retain the necessary documentation to support a deduction from gross income.

This information on this page must be completed by the department

<table>
<thead>
<tr>
<th>Contractor First Name:</th>
<th>Contractor Last Name:</th>
</tr>
</thead>
</table>

SSN (OUHSC campus provide only the last four digits):

Tax Identification Number (Enter N/A if none):

Describe the services to be provided in detail (Work type, dates, times, frequency, location):

Date range or job completion date (mm/dd/yyyy):

Department Contact (Type or Print):  
Contact Phone:

Department:  
Campus Address:

Budget Authority Certification. To be approved by the appropriate department sponsor. The approver CANNOT BE the person completing the form.

Budget Authority Signature/Title:  
Date:

Human Resources Review. Applicant’s Independent Contractor Status is  
☐ Approved  
☐ Not Approved

Human Resources Signature/Title:  
Phone:  
Date:

Additional Comments:

Page 1 of 2 - Department Page (Revised 03/2013)
The University of Oklahoma
Independent Contractor Form (ICF)

CONTRACTOR INFORMATION SHEET - All the information on this page is to be completed by the individual applying for Independent Contractor status with the University of Oklahoma. Return the completed form to the hiring department. Incomplete information may delay the processing of this request.

<table>
<thead>
<tr>
<th>First Name:</th>
<th>Last Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company Name (Enter N/A if no company name):</td>
<td>Business Type: ☐ Individual or ☐ Sole Proprietor</td>
</tr>
<tr>
<td>Street Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td>Contact Phone:</td>
<td>Email:</td>
</tr>
<tr>
<td>Country where the work will occur:</td>
<td>Are you a citizen or a permanent resident (green card holder) of the U.S.? ☐ Yes ☐ No</td>
</tr>
<tr>
<td>If not a citizen or permanent resident and the services are to be performed in the U.S., complete and attach a Foreign National Form to determine eligibility for treaty benefits and determining tax status.</td>
<td></td>
</tr>
<tr>
<td>Country of Citizenship:</td>
<td>Visa Status:</td>
</tr>
<tr>
<td>Which campus are you doing the work for? ☐ Norman ☐ HSC ☐ Tulsa</td>
<td></td>
</tr>
<tr>
<td>Norman and Tulsa Campus Only - SSN or Tax ID:</td>
<td>HSC Campus Only - Last 4 digits of SSN or Tax ID:</td>
</tr>
</tbody>
</table>

| 1. Instructions - Are you free to make your own decisions on the methods used to provide your service as long as it produces the desired results? | Yes ☐ No ☐ |
| 2. Training - Will you receive periodic or on-going training from the university to perform the service? | Yes ☐ No ☐ |
| 3. Payment of Expenses - Will your invoice include business and travel expenses, if any? | Yes ☐ No ☐ |
| 4. Significant Investment - Do you have a significant investment in your business venture (such as your facilities, offices, education, credentials, etc.) when performing services for someone else? | Yes ☐ No ☐ |
| 5. Services Available - Are you free to make your services available for hire to others besides the university? | Yes ☐ No ☐ |
| 6. Payment Schedule - Will you be paid upon the completion of the specified task rather than by the hour, week or month? | Yes ☐ No ☐ |
| 7. Profit and Loss - Are you free to make your own independent business decisions which could affect your profit or loss depending on income and expenses? | Yes ☐ No ☐ |
| 8. Written Contract - Will a written contract be executed describing you as an independent contractor? | Yes ☐ No ☐ |
| 9. Benefits Provided - Will you receive any benefits such as a pension plan or any tax qualified retirement plan from the university? | Yes ☐ No ☐ |
| 10. Continuing Relationship - Is your service for a specific event(s), project(s) or period with an agreed upon job completion date? | Yes ☐ No ☐ |
| 11. Regular Business Activity – Does the service you provide stand alone, independent of the university’s regular business activity? | Yes ☐ No ☐ |

Certification: By signing below, I certify that all information I have provided on the Request for Independent Contractor Approval form is true and accurate to the best of my knowledge. I attest that I am not a current or previous employee of any campus of the University of Oklahoma during the past twelve (12) months, nor have I retired from any Oklahoma State System of Higher Education institution within the last two (2) years, prior to service.

| Signature: | Date: |
# Request for Taxpayer Identification Number and Certification

<table>
<thead>
<tr>
<th>Name (as shown on your income tax return)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business name/disregarded entity name, if different from above</td>
</tr>
</tbody>
</table>

**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**

To enter your social security number, fill in the boxes below.

<table>
<thead>
<tr>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td></td>
</tr>
</tbody>
</table>

**Employer Identification number**

To enter your employer identification number, fill in the boxes below.

<table>
<thead>
<tr>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td></td>
</tr>
</tbody>
</table>

**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).

**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 4.

**Signature of U.S. person**

<table>
<thead>
<tr>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

**General Instructions**

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

**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, 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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.
The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding 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.
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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see Special rules for partnerships on page 1.

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 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. 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 will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic 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, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the 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 tax classification in the space provided. If you are an LLC that is treated as a partnership for 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. 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 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 federal
tax documents on the "Name" line. This name should match the name
shown on the chart or other legal document creating the entity. You
can enter any business, trade, or DBA name on the "Business name/
disregarded entity name" line.

Exempt Payee
If you are exempt from backup withholding, enter your name as
described above and check the appropriate box for your status, then
check the "Exempt payee" box in the line following the "Business name/
disregarded entity name," sign and date the form.

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.

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

The following payees 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, or
5. An international organization or any of its agencies or
instrumentalities.

Other payees that may be exempt from backup withholding include:
6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the
United States, the District of Columbia, or a possession of the United
States,
9. A futures commission merchant registered with the Commodity
Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the
Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or
custodian, or
15. 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 15.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 9</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 5 and 7 through 13. Also, C corporations.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments over $800 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees 1 through 7 2</td>
</tr>
</tbody>
</table>

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

If you are asked to complete Form W-9 but do not have a TIN, 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
customs duties 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 domestic entity that has a foreign owner must
use the appropriate Form W-8.

Part II. Certification
To establish the withholding agent that you are a U.S. person, or
resident alien, sign Form W-8. You may be requested to sign by the
withholding agent even if Item 1, below, and Items 4 and 5 on page 4
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 on page 3.

Signature requirements. Complete the certification as indicated in
Items 1 through 3, below, and Items 4 and 5 on page 4.

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.

1 See Form 1099-MISC, Miscellaneous Income, and its instructions.
2 However, the following payments made to a corporation or reportable on Form
1099-MISC are not exempt from backup withholding: medical and health care
payments, attorney fees, gross proceeds paid to an attorney, and payments for
services paid by a federal executive agency.
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" includes 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 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

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor*</td>
</tr>
<tr>
<td>4. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee*</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The actual owner*</td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(A))</td>
<td>The grantor*</td>
</tr>
</tbody>
</table>

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* |
| 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 that is 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)(A)) | The 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 theft 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 1-800-909-4490 or submit Form 14039.

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to civil, state, the District of Columbia, and U.S. possessions for use in administering their laws. The information may also 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 3405, 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.