Kansas
Department for Children and Families
Rehabilitation Services

Strong Families Make a Strong Kansas

Application for Vocational Rehabilitation Services

Is Vocational Rehabilitation the right program for you?

Some brief information about the Vocational Rehabilitation (VR) program might help you decide whether to apply for services.

- VR serves people with any type of permanent physical, intellectual or mental disability.
- VR is an employment program. The purpose of VR is to help Kansans with disabilities become employed. We may also be able to provide services to help you keep the job you already have if your disability is causing difficulties for you at work.
- You must apply for services and be found eligible in order to receive services. After you apply, our staff will determine if you have a disability that is a significant impediment to employment, and if you require VR services to become employed. You may be asked to provide additional information about your disability, medical services and employment history to help determine if you are eligible.
- If you are eligible for services, a counselor will work with you to develop an Individual Plan for Employment (IPE). The IPE will list your employment goal and the services you will receive. The counselor will help you look at your employment options so you can make informed choices about the type of work you want to seek.
- Services are individualized according to each eligible person's unique rehabilitation needs, disability and employment goal.
- You may be asked to help pay for some services if it is determined that you or your family have the financial resources to do so.

If you have a disability and you want to work, start your road to employment today by completing this application for VR services. If you need help to answer any of these questions, please ask VR staff for assistance.

Information about you

LAST NAME _____ FIRST NAME _____ MIDDLE INITIAL _____ SOCIAL SECURITY NUMBER _____

PREVIOUS LAST NAMES USED, SUCH AS MAIDEN NAME OR MARRIED NAMES _____

CURRENT STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

MAILING ADDRESS (IF DIFFERENT) _____ CITY _____ STATE _____ ZIP CODE _____

DATE OF BIRTH _____ PHONE NUMBER _____ CELL PHONE NUMBER _____ COUNTY OF RESIDENCE _____

EMAIL ADDRESS _____ CONTACT PERSON'S NAME AND PHONE NUMBER (someone who would be able to give you a message) _____

GENDER

_____ MALE
_____ FEMALE

MARITAL STATUS

_____ SINGLE
_____ MARRIED
_____ SEPARATED
_____ DIVORCED
_____ WIDOWED

RACE

_____ WHITE
_____ BLACK OR AFRICAN AMERICAN
_____ AMERICAN INDIAN OR ALASKA NATIVE
_____ ASIAN
_____ NATIVE HAWAIIAN OR OTHER PACIFIC ISLANDER

U.S. CITIZEN

_____ YES _____ NO

IF NO, DO YOU HAVE AN ALIEN REGISTRATION CARD?

_____ YES _____ NO

IF NO, DO YOU HAVE AN EMPLOYMENT AUTHORIZATION DOCUMENT?

_____ YES _____ NO

YOU MUST HAVE A VISA WHICH ALLOWS EMPLOYMENT IN THE COMPETITIVE MARKETPLACE TO BE ELIGIBLE FOR SERVICES.

HISPANIC

_____ YES
_____ NO

U.S. MILITARY VETERAN

_____ YES
_____ NO

PRIMARY DISABILITY

What is the primary medical condition, injury, physical/mental impairment or disability that limits your ability to work? List or describe.

When did this disability begin (year)? _____

SECONDARY DISABILITY

Please list any other conditions, impairments or disabilities that limit your ability to work.

When did these conditions/disabilities begin (year)? _____

HIGHEST LEVEL OF EDUCATION (CHECK ONE)

_____ NO FORMAL SCHOOLING
_____ ELEMENTARY (GRADES 1-8)
_____ SOME HIGH SCHOOL BUT NO DIPLOMA (GRADES 9-12)
_____ SPECIAL EDUCATION CERTIFICATE/DIPLOMA OR CERTIFICATE OF ATTENDANCE
_____ HIGH SCHOOL GRADUATE OR GED
_____ SOME UNIVERSITY, COLLEGE OR TECH COLLEGE BUT NO DEGREE OR CERTIFICATE
_____ ASSOCIATE DEGREE
_____ BACHELOR'S DEGREE
_____ MASTER'S DEGREE
_____ DEGREE ABOVE MASTER'S, SUCH AS PH.D., ED.D., J.D.
_____ VOCATIONAL/TECHNICAL CERTIFICATE
_____ OCCUPATIONAL CREDENTIAL BEYOND UNDERGRADUATE
_____ OCCUPATIONAL CREDENTIAL BEYOND GRADUATE

CURRENT LIVING ARRANGEMENT (CHECK ONE)

_____ PRIVATE RESIDENCE (ON YOUR OWN, WITH YOUR FAMILY OR WITH A ROOMMATE)
_____ GROUP HOME
_____ REHABILITATION FACILITY
_____ MENTAL HEALTH FACILITY
_____ NURSING HOME
_____ JAIL OR CORRECTIONAL FACILITY
_____ HALFWAY HOUSE
_____ SUBSTANCE ABUSE TREATMENT CENTER
_____ HOMELESS/SHELTER
_____ OTHER

ARE YOU A STUDENT IN HIGH SCHOOL AT THE TIME OF THIS APPLICATION?

_____ NO, I'M NOT A HIGH SCHOOL STUDENT AT THIS TIME.
_____ YES, I'M IN HIGH SCHOOL AND I HAVE A 504 ACCOMMODATION PLAN.
_____ YES, I'M IN HIGH SCHOOL AND I'M RECEIVING SERVICES THROUGH AN INDIVIDUAL EDUCATION PLAN (IEP).
_____ YES, I'M CURRENTLY A HIGH SCHOOL STUDENT, BUT I DO NOT HAVE EITHER A 504 PLAN OR AN IEP.

WHO REFERRED YOU TO VR? (CHECK ONE)

_____ GRADE SCHOOL OR HIGH SCHOOL
_____ UNIVERSITY, COLLEGE OR TECHNICAL COLLEGE
_____ DOCTOR OR HOSPITAL (PUBLIC OR PRIVATE)
_____ MEDICAID (KANCARE, HEALTHWAVE, WORKING HEALTHY, WORK, MANAGED CARE ORGANIZATIONS)
_____ ECONOMIC AND EMPLOYMENT SERVICES
_____ CHILD SUPPORT SERVICES
_____ A REHABILITATION PROGRAM IN YOUR COMMUNITY
_____ SOCIAL SECURITY ADMINISTRATION OR DISABILITY DETERMINATION SERVICES
_____ ONE-STOP EMPLOYMENT/TRAINING CENTER (KANSASWORKS)
_____ SELF REFERRAL
_____ OTHER SOURCES
_____ AMERICAN INDIAN VR SERVICES PROGRAM
_____ CENTER FOR INDEPENDENT LIVING
_____ CHILD PROTECTIVE SERVICES
_____ CONSUMER ORGANIZATIONS OR ADVOCACY GROUP
_____ EMPLOYER
_____ FAITH BASED ORGANIZATION
_____ FAMILY OR FRIENDS
_____ INTELLECTUAL AND DEVELOPMENTAL DISABILITIES SERVICE PROVIDER
_____ MENTAL HEALTH PROVIDER (PUBLIC OR PRIVATE)
_____ PUBLIC HOUSING AUTHORITY
_____ STATE DEPARTMENT OF CORRECTIONS/JUVENILE JUSTICE
_____ STATE EMPLOYMENT SERVICE AGENCY
_____ VETERAN'S ADMINISTRATION
_____ WORKERS COMPENSATION
_____ OTHER STATE AGENCIES
_____ VR AGENCIES IN OTHER STATES

ACCOMMODATIONS FOR COMMUNICATIONS (CHECK ONE)

_____ REGULAR PRINT
_____ BRAILLE
_____ LARGE PRINT
_____ TAPE
_____ CD _____ 3,5 DISK
_____ OTHER LANGUAGE (SPECIFY)_____

FOR OFFICE USE ONLY

Information about employment

ARE YOU WORKING? _____ YES _____ NO

If yes, where: _____ Job title: _____ Hours per week: _____

If yes, current weekly earnings: _____ (gross wages, salaries, tips or commissions before payroll or tax deductions)

FOR OFFICE USE ONLY – EMPLOYMENT AT APPLICATION

_____ Employment without Supports in Integrated Setting
_____ Extended Employment
_____ Self-employment (except BEP)
_____ State Agency-managed Business Enterprise Program (BEP)
_____ Homemaker
_____ Unpaid Family Worker
_____ Employment with Supports in Integrated Setting
_____ Not employed: Student in Secondary Education
_____ Not employed: All other Students
_____ Not employed: Trainee, Intern or Volunteer
_____ Not employed: Other

IF YOU HAVE WORKED BEFORE, PLEASE LIST THE FOLLOWING INFORMATION FOR YOUR MOST RECENT JOBS:

NAME OF BUSINESS: _____

JOB YOU HAD: _____

TIME PERIOD WHEN YOU WORKED THERE: _____

REASON FOR LEAVING: _____

NAME OF BUSINESS: _____

JOB YOU HAD: _____

TIME PERIOD WHEN YOU WORKED THERE: _____

REASON FOR LEAVING: _____

NAME OF BUSINESS: _____

JOB YOU HAD: _____

TIME PERIOD WHEN YOU WORKED THERE: _____

REASON FOR LEAVING: _____

WHAT ARE THE STRENGTHS OR SKILLS YOU HAVE THAT ARE HELPFUL IN THE WORKPLACE?

Information about resources

ARE YOU CURRENTLY RECEIVING ANY OF THE FOLLOWING?

IF YES, PLEASE CHECK THEN LIST THE MONTHLY AMOUNT.

			FOR OFFICE USE ONLY
_____ SSDI (SOCIAL SECURITY DISABILITY INSURANCE)	AMOUNT:	$ _____	VERIFIED? Y/N_____
_____ SSI (SUPPLEMENTAL SECURITY INCOME)	AMOUNT:	$ _____	VERIFIED? Y/N_____
_____ TANF (TEMPORARY ASSISTANCE FOR NEEDY FAMILIES)	AMOUNT:	$ _____	VERIFIED? Y/N_____
_____ GENERAL ASSISTANCE (PUBLIC ASSISTANCE)	AMOUNT:	$ _____	VERIFIED? Y/N_____
_____ VETERANS' DISABILITY BENEFITS	AMOUNT:	$ _____	VERIFIED? Y/N_____
_____ WORKERS COMPENSATION	AMOUNT:	$ _____	VERIFIED? Y/N_____
_____ ANY OTHER PUBLIC SUPPORT	AMOUNT:	$ _____	VERIFIED? Y/N_____

WHAT IS YOUR PRIMARY (LARGEST) SOURCE OF SUPPORT? CHECK ONE.

_____ EMPLOYMENT EARNINGS
_____ PERSONAL INCOME (INTEREST, DIVIDENDS, RENT, RETIREMENT INCLUDING SOCIAL SECURITY RETIREMENT)
_____ FAMILY AND FRIENDS (INCLUDES EARNINGS OF A SPOUSE)
_____ GENERAL ASSISTANCE (PUBLIC ASSISTANCE)
_____ VETERANS' DISABILITY BENEFITS
_____ PUBLIC SUPPORT (SSI, SSDI, TANF)
_____ ALL OTHER SOURCES (INCLUDE PRIVATE DISABILITY INSURANCE AND PRIVATE CHARITIES)

TO HELP US COORDINATE YOUR SERVICES, PLEASE CHECK OTHER SERVICES YOU ARE RECEIVING.

YOU MAY CHECK UP TO THREE.

_____ AMERICAN INDIAN VR SERVICES PROGRAM
_____ CENTER FOR INDEPENDENT LIVING
_____ CHILD PROTECTIVE SERVICES
_____ A REHABILITATION PROGRAM IN YOUR COMMUNITY
_____ CONSUMER ORGANIZATION OR ADVOCACY GROUP
_____ GRADE SCHOOL OR HIGH SCHOOL
_____ UNIVERSITY, COLLEGE OR TECHNICAL SCHOOL
_____ EMPLOYER
_____ TICKET TO WORK EMPLOYMENT NETWORK
_____ FEDERAL STUDENT AID (PELL, SEOG, WORK STUDY)
_____ INTELLECTUAL AND DEVELOPMENTAL DISABILITIES AGENCY
_____ DOCTOR OR HOSPITAL (PUBLIC OR PRIVATE)
_____ MENTAL HEALTH PROVIDER (PUBLIC OR PRIVATE)
_____ ONE-STOP EMPLOYMENT/TRAINING CENTER (KANSASWORKS)
_____ PUBLIC HOUSING AUTHORITY
_____ SOCIAL SECURITY ADMINISTRATION OR DISABILITY DETERMINATION SERVICES
_____ STATE DEPARTMENT OF CORRECTIONS/JUVENILE JUSTICE
_____ STATE EMPLOYMENT SERVICE AGENCY
_____ ECONOMIC AND EMPLOYMENT SERVICES
_____ VETERAN'S ADMINISTRATION
_____ WORKERS COMPENSATION
_____ OTHER STATE AGENCIES
_____ VR AGENCIES IN OTHER STATES
_____ OTHER
_____ NONE

DO YOU HAVE ANY OF THE FOLLOWING TYPES OF MEDICAL INSURANCE COVERAGE?

_____ MEDICAID (KANCARE)
_____ MEDICARE
_____ PUBLIC INSURANCE FROM OTHER SOURCES (WORKERS COMPENSATION OR HEALTHWAVE)
_____ PRIVATE INSURANCE THROUGH YOUR OWN EMPLOYER
_____ NOT YET ELIGIBLE FOR PRIVATE INSURANCE THROUGH EMPLOYER, BUT WILL BE AFTER A CERTAIN PERIOD OF EMPLOYMENT
_____ PRIVATE INSURANCE THROUGH OTHER MEANS (SUCH AS THROUGH PARENTS OR FAMILY)

Information about your expenses

HOW MANY PEOPLE CURRENTLY LIVE AT YOUR HOUSE? _____ **(INCLUDE RELATIVES AND OTHERS)**

WHAT ARE THE CURRENT MONTHLY EXPENSES FOR YOUR HOUSEHOLD? PLEASE LIST BELOW

HOUSING	AMOUNT:	$ _____	WATER	AMOUNT:	$ _____
NATURAL GAS	AMOUNT:	$ _____	CABLE	AMOUNT:	$ _____
ELECTRICITY	AMOUNT:	$ _____	INTERNET	AMOUNT:	$ _____
PROPANE	AMOUNT:	$ _____	TELEPHONE	AMOUNT:	$ _____
TRASH	AMOUNT:	$ _____	CELL PHONE	AMOUNT:	$ _____

IF YOU ARE FOUND ELIGIBLE, YOU MAY BE ASKED TO PROVIDE DOCUMENTATION OF THESE EXPENSES, DEPENDING ON SERVICES THAT WOULD BE INCLUDED IN YOUR IPE.

Acknowledgements

In making this application for vocational rehabilitation services, I acknowledge that:

- I am applying for vocational rehabilitation services for the specific purpose of getting and/or keeping a job.
- It is my responsibility to inform my counselor of any changes related to this application, such as changes in my address, income or employment.
- **Prior** written approval from my counselor is needed before Rehabilitation Services will pay for any services.
- Payment for some services may be based on financial need according to my personal or family income.
- I expressly give permission for information about me to be shared within the Department for Children and Families (DCF). Rehabilitation Services will also have access to information in my Social Security, Disability Determination, DCF, and employment records.
- No one will be discriminated against by Rehabilitation Services because of disability, race, religion, sex, color, national origin, length of residency in the state, or ancestry.
- I have received a Handbook of Services.

APPLICANT'S SIGNATURE _____ DATE _____

PARENT'S, GUARDIAN'S OR LEGAL REPRESENTATIVE SIGNATURE _____ DATE _____

PARENT, GUARDIAN, REPRESENTATIVE ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

PARENT, GUARDIAN, REPRESENTATIVE PHONE _____ CELL PHONE _____ EMAIL ADDRESS _____

CONSUMER QUESTIONNAIRE

Please complete this form and attach it to your application. Your counselor will review this information and will assist with completing the form during your initial meeting, if necessary.

NAME:_____

(Please Print)

1. What is your reason for wanting to see a rehabilitation counselor? What is your employment goal?

2. How can Vocational Rehabilitation help you to obtain your employment goal?

3. What are your strengths and interests that could lead to employment opportunities?

4. Describe your disability and how it impacts your ability to work and to complete daily activities:

5. Please provide the following information for all medical, mental health, drug/alcohol treatment provider(s) etc.

Name	Address	Type of Service Provided

(over)

6. Please list prescribed medications

Medication	Side effects (if any)

7. Do you receive SSI or SSDI? _____Yes _____No
   If so, do you have a Ticket to Work? _____Yes _____No _____Not Sure
   Is it available for assignment to an Employment Network? ____Yes ____No ____Not Sure
   If ticket had been assigned, which Employment Network has it been assigned to?_____

8. Do you have a valid driver's license? _____Yes _____No
   What are you currently using for transportation?_____
   Do you have access to public transportation? _____Yes _____No

9. Do you require childcare to participate in training or to become employed? ____Yes ____No
   Do you currently have a childcare provider? _____Yes _____No
   If yes, please provide name of provider/center:_____

10. Have you ever been charged with, or convicted of, a misdemeanor or felony offense? __Yes__No
    If yes, please name the offense(s):_____
    Do you currently have any outstanding warrants for your arrest? _____Yes _____No
    Have you been incarcerated? _____Yes _____No If yes, where?_____
    Are you currently on probation or parole? _____Yes _____No If yes, who is your probation/parole officer and their telephone number?_____

11. Household Information

Who Lives with You?	Age	Relationship	Income

Work Record: (Begin with your current or most recent job)

1. Employer_____ Address_____
   City_____ State_____ Zip Code_____
   Start Date___/___/___ End Date___/___/___ Hourly Wage_____ Hrs. Worked Weekly_____
   Supervisor_____
   Job Duties_____
   Job Title_____ Reason Left_____
   List job duties (if any) you can no longer perform in this job:_____

2. Employer_____ Address_____
   City_____ State_____ Zip Code_____
   Start Date___/___/___ End Date___/___/___ Hourly Wage_____ Hrs. Worked Weekly_____
   Supervisor_____
   Job Duties_____
   Job Title_____Reason Left_____
   List job duties (if any) you can no longer perform in this job:_____

3. Employer_____ Address_____
   City_____ State_____ Zip Code_____
   Start Date___/___/___ End Date___/___/___ Hourly Wage_____ Hrs. Worked Weekly____
   Supervisor_____
   Job Duties_____
   Job Title_____Reason Left_____
   List job duties (if any) you can no longer perform in this job:_____

State of Kansas
Office of HIPAA Compliance
4/03

Authorization for Release of Protected Health Information

I (name)_____(SSN)_____(DOB) _____
hereby authorize the use and/or disclosure of my health information as described below.

Name of the person or organization authorized to *provide* the information:_____

Name, address, and telephone number of the person and/or organization authorized to *receive* and use the information:

Kansas Rehabilitative Services, Department for Children & Families
1901 Delaware St., Lawrence, KS 66046-3173, Fax: 785.832.3858

Describe specifically and meaningfully the information to be released (include dates of service where applicable):

Medical and/or psychological evaluations, diagnosis, treatment records, treatment recommendations, medications, alcohol and drug problems, and limitations which may affect employment.

Describe the purpose for the request to release information (use "NA" to decline to describe the purpose for the release):

For eligibility determination and vocational planning

This authorization will expire on: _____, 2020

I understand that I have the right to revoke the authorization by delivering such revocation in writing to Department for Children and Families (releasing agency) or other entity making the disclosure except to the extent that the agency or entity has already released the information.

Once the uses and disclosures have been made pursuant to this authorization, the information released may be subject to re-disclosure by any recipient and will no longer be protected by federal privacy laws.

Department for Children and Families (releasing agency) will not condition treatment or payment on my providing authorization for this use or disclosure except to the extent the provision of health care is solely for the purpose of creating protected health information for disclosure to a third party.

I understand that I may inspect or copy the protected health information to be used or disclosed under this authorization. I understand I may refuse to sign the authorization. I understand that the refusal to sign this authorization may mean that the use and/or disclosure described in this form will not be allowed.

I certify that I agree to the uses and disclosures listed above and that I will receive a copy of this authorization.

_____ _____
Signature Date

_____ _____
Signature of Personal Representative (if applicable) Witness (if necessary)

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.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

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

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

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

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

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

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

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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