Every child deserves a chance to succeed. Some may need something special.

PROVIDER HANDBOOK

PERSONAL LEARNING SCHOLARSHIP ACCOUNT (PLSA) PROGRAM

2015-16

STEP UP FOR STUDENTS

General Inquiries: PLSA@sufs.org
Questions regarding Reimbursement Requests: PLSApayments@sufs.org
Overview

Thank you for your interest in this unique educational option. We are thrilled you have chosen to become an approved provider by Step Up For Students to serve students benefitting from the Personal Learning Scholarship Accounts (PLSA) program.

Step Up For Students (SUFS) is a private, nonprofit organization and an approved Scholarship Funding Organization (SFO). SUFS administers two Florida scholarship programs:

- The Florida Tax Credit (FTC) scholarship for students from low-income families, a program created in 2001, serving more than 76,000 students in the 2015-16 school year; and
- The Florida Personal Learning Scholarship Accounts (PLSA) program for students with special needs, created in June 2014 by the Florida Legislature. The current Florida statute governing the PLSA program can be accessed here: [http://www.flsenate.gov/Laws/Statutes/2015/1002.385](http://www.flsenate.gov/Laws/Statutes/2015/1002.385)

One of the primary ways the PLSA program is different from other state scholarships is that it allows parents and guardians to personalize the education of their children with unique abilities by directing funds toward a combination of programs and approved providers, including home education.

The sections following this introduction will guide you as you provide for students receiving PLSA funding.

Qualifying for the PLSA program

To qualify for the PLSA program, new families must submit an online application by creating a login at [www.stepupforstudents.org](http://www.stepupforstudents.org). Using this login, parents must submit the completed online application and supporting documentation required to confirm the student’s age, diagnosis and residency in the state of Florida. These documents can be submitted via fax or document upload within the parent login. At this time students ages 3 to 22 with the following diagnoses are eligible to receive PLSA funds: Autism spectrum disorder, Muscular dystrophy, Cerebral palsy, Down syndrome, Prader-Willi syndrome, Spina bifida, Williams syndrome, Intellectual disability (severe cognitive impairment), or Kindergarteners who are deemed high-risk due to developmental delays. While families must only qualify for the scholarship in their first year, SUFS requires families to submit applications every year after initial eligibility to confirm that the family is still interested in receiving funding.

Once a student is found eligible, parents can access the conditional eligibility letter within the parent login area of the SUFS website. The conditional eligibility letter describes the process that the Department of Education (DOE) uses to fund student accounts. After cross-checking enrollment lists for the public school system, the McKay scholarship, the Florida Tax Credit scholarship, the Voluntary Prekindergarten program and other state funded programs, the DOE will send funding to SUFS for those students that do not appear on more than one enrollment list. Should a student appear in an enrollment list for a state-funded program, the student may lose eligibility to participate in the PLSA program. Funding amounts for the 2015-16 school year can be found here: [http://at.sufs.org/1KbgdWE](http://at.sufs.org/1KbgdWE)

The scholarship award is based on a matrix that assigns the student to support Level III services. The DOE will only accommodate one update to a student’s matrix level and, therefore, funding amount during the lifetime of the student’s PLSA scholarship (up or down). Parents should contact their local school district if they wish to request a matrix of services. The school district will complete the matrix of services and notify the DOE of the student’s matrix level. Additionally, parents should log in at [www.stepupforstudents.org](http://www.stepupforstudents.org) and select the “Request Matrix Review” on the “Application Status” page of the login in order to notify Step Up for Students that they have requested a matrix level from the school district. The decision of the public school district following this request is final.
Once funded, parents can elect to use the scholarship funds for a variety of services (described in the sections below) and any unused funds will be rolled over for utilization in subsequent school years assuming the student remains eligible for the PLSA program. The account can remain in place until a student returns to a Florida public school, does not indicate a desire to continue in the PLSA program via the online application process, graduates from a postsecondary education institution, such as college or technical institute, or has gone four consecutive years after high school with no further education. At that point, the account is closed and any remaining money reverts to the state.

Parents of students receiving scholarship funds through the PLSA program cannot take possession of funds at any time and are prohibited from providing specialized services to any PLSA students, including their own. Additionally, they cannot act as owner/operator or a person with equivalent decision making power at their own child’s participating private school. Parents are subject to all of the PLSA program responsibilities as outlined in the annual Sworn Compliance Statement. Should a parent receive a refund for any services or goods purchased with PLSA funds, those funds must be returned to SUFS for deposit into the student’s scholarship account. Finally, should a student leave the program at any time during the school year, parents are responsible for contacting SUFS immediately.

Approved usages for PLSA funding

Once a student’s scholarship account is funded, the parent or guardian will have the ability to submit preauthorization requests, submit reimbursement requests and view account activity within the parent login at www.stepupforstudents.org. Any approved expenses incurred after July 1, 2015, are eligible for reimbursement using 2015-16 PLSA funds.

The following expense categories are approved for reimbursement:

- **Instructional Materials** including devices and other forms of technology that allow a student to access instruction or instructional content. If an instructional material is not listed on the pre-authorized list, the item will require additional documentation to demonstrate how the item meets the educational needs of the student and allows the student to access instruction or instructional content. There are no restrictions on where instructional materials may be purchased.

- **Curriculum**, which is defined as a complete course of study for a particular content area or grade level, including any required supplemental materials. If a curriculum is not listed on the pre-authorized list, a pre-authorization request, including documentation, should be submitted prior to purchase. There are no restrictions on where curriculum may be purchased.

- **Specialized services by approved providers** include but are not limited to the following:
  - Applied Behavior Analysis (ABA) services
  - Services provided by a licensed Speech-Language Pathologist (SLP)
  - Services provided by a licensed occupational therapist
  - Services provided by licensed physical therapists
  - Services provided by listening and spoken language specialists
  - Other specialized services provided by an approved provider

  - Specialized services providers must be one of the following:
    - An organization approved by the Agency for Persons with Disabilities (APD) as a provider. Listing found here http://www.fldresources.org/ProviderSearch.aspx.
- An individual licensed by the Florida Department of Health. Listing found here https://appsmqa.doh.state.fl.us/IRM00PRAES/PRASLIST.ASP
- A staff member, listed under an organization approved as a provider through the Office of Early Learning for Specialized Instructional Services Provider (SIS), which includes behavior analysts licensed by the Behavioral Analyst Certification Board. Listing found here http://www.floridaearlylearning.com/sites/www/Uploads/files/Providers/Approved_Specialized/Instructional_Services_11-19-14.pdf
- An individual listed on the BACB website as practicing in the state of Florida. Listing found here http://www.bacb.com.

- Enrollment in/or tuition and fees associated with enrollment in:
  - An eligible private school approved by the Florida Department of Education to participate in the PLSA program. Listing found here http://www.floridaschoolchoice.org/information/privateschooldirectory/
    - Note: Not all private schools are eligible to participate, they must have elected to participate in the PLSA program
    - Students who are 3 or 4 years old may not use PLSA funds for tuition and fees at an eligible private school
    - PLSA funds may only be used for tuition and fees required for enrollment
  - An eligible postsecondary educational institution, which means:
    - A Florida College System institution: https://www.floridacollegesystem.com/colleges.aspx
    - A state university: http://www.flbog.edu/aboutsus/universities/
    - A school district technical center:
      - http://www.fldoe.org/academics/career-adult-edu
    - A school district adult general education center:
    - An accredited nonpublic postsecondary educational institution, which is licensed to operate in the state LIST TBD
  - A full-time private tutoring program authorized under Florida Statute 1002.43
    - The tutor must be certified for the subject or grade level.
  - A virtual program offered by one of the following department-approved private online providers:
    - Edgenuity (Grades 6-12 for 2013-14 to 2015-16)
    - Edmentum (Grades 6-12 Specified Courses for 2014-15)
    - Florida Connections Academy (Grades K-8 for 2013-14 to 2015-16)
    - K12 Florida (Grades K-12 2013-14 to 2015-16)
    - Mater Virtual Academy (Grades 6-12 2014-15 to 2016-17)
    - Somerset Virtual Academy (Grades 6-12 for 2012-13 to 2014-15)
  - Florida Virtual School as a private paying student
  - An approved online course that is listed on the Department of Education’s website: http://www.fldoe.org/schools/school-choice/virtual-edu/florida-approved-online-courses.stml

- Testing or assessment fees:
  - Advanced Placement (AP) examinations
  - Industry certification examinations
- Assessments related to postsecondary education
- Other assessments
  - There are no provider restrictions on testing or assessment fees category

- Contributions to the Stanley G. Tate Florida Prepaid College Program at http://www.myfloridaprepaid.com/what-we-offer/. Note: PLSA funds cannot be used for 529 plans.

- Contracted services provided by a Florida public school or school district, including classes. Listing of schools found here https://app2.fldoe.org/publicapps/Schools/schoolmap/flash/schoolmap_text.asp

- If a PLSA scholarship recipient would like to take courses or receive services from a public school (including the Florida Virtual School), the student would need to contract for classes/services on a private pay basis as a PLSA participant. The parent can pay for services and request reimbursement, or the school district can choose to be paid directly as a provider. There is no requirement for public schools or school districts to contract for services with a PLSA participant or to set up an account for payment as a provider.
- If the district reports the student for any FTE funding or other state funding, the student will be ineligible for PLSA and this would jeopardize his/her scholarship.

- Part-time tutoring services provided by a person who holds a valid Florida educator’s certificate pursuant to Florida Statute 1012.56, a person who holds an adjunct teaching certificate pursuant to Florida Statute 1012.57, or a person who has demonstrated a mastery of subject area knowledge pursuant to Florida statute 1012.56(5).

**Becoming an eligible provider**

Providers new to the PLSA program can request to become an eligible provider for Step Up For Students by submitting information on the “Provider Enrollment Form.” This form will be available online in early September 2015. Additionally, providers that have already received funding from PLSA and/or have already been approved by SUFS will receive notification when the system is available. This notification will include login information. Please login using this information and confirm that the current provider information is correct.

At the point of set up, providers may be asked to submit documentation to SUFS in addition to confirming eligibility as previously described (see “Approved Usages for PLSA Funding” section above). Please see below for documentation that is required for each type of provider covered under the PLSA program:

- Private schools:
  - Private school participation agreement (see page 8)
  - A copy of the 2015-16 tuition and fee schedule including fees for services for students with special needs (if applicable)
- Full-Time tutors:
  - Full-time tutor participation agreement (see pages 9 & 10)
  - Completed W9
- Part-Time tutors:
  - A copy of a valid Florida educator’s certificate pursuant to Florida Statute 1012.56, a person who holds an adjunct teaching certificate pursuant to Florida Statute 1012.57, or a document that demonstrates mastery of subject area knowledge pursuant to Florida statute 1012.56(5)
  - Completed W9 (see pages 11-14)
- **Specialized services providers:**
  - Completed W9 (see pages 11-14)

Providers planning to receive payment directly must also provide banking information to SUFS via the provider login area under the “My Information” tab. Payments made with PLSA funds must be made electronically and SUFS uses ACH transfers to distribute payment. Updates or changes to bank account information may also be made on this page.

### Submitting reimbursement requests

Once a parent has been notified that they’ve received funding in their PLSA student account, they may submit reimbursement requests for electronic payment via their parent login at [www.stepupforstudents.org](http://www.stepupforstudents.org). Additionally, providers may submit payment requests directly to SUFS for payment. These payment requests must be approved by the parent/guardian of the PLSA recipient prior to payment. Instructions to the parent/guardian on how to approve these payment requests can be found in the parent handbook.

Over the last few months, SUFS built a homegrown payment processing system. This system will be available in early September for families and providers to submit reimbursement requests. Additionally, providers can access reports of payments made, payments in process and other information for all years of participation as a PLSA provider. Schools may login using the email address associated with the account here (insert URL of provider login).

### Special instructions for private schools

Private schools wishing to receive payment for tuition and fees for PLSA students can bill SUFS quarterly on the following schedule:

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount billed</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1</td>
<td>25% of annual tuition and 100% of fees mandatory for enrollment</td>
</tr>
<tr>
<td>October 1</td>
<td>25% of annual tuition</td>
</tr>
<tr>
<td>January 1</td>
<td>25% of annual tuition</td>
</tr>
<tr>
<td>April 1</td>
<td>25% of annual tuition</td>
</tr>
</tbody>
</table>

Schools may submit payment requests using their own letterhead or billing statement format. Additionally, a template for payment requests can also be found on page 7 of this handbook. Payment requests must include the following information:

- Student name
- Student PLSA ID number (found on PSLA ID card)
- School name
- School DOE code
- School contact person with contact information (phone and email address)
- Annual tuition/fees for the student’s grade level
- Annual tuition/fees being charged for that student
- Any payments and amounts already received from the parent and/or other scholarship programs (McKay, FTC, etc.)
Step Up For Students - PLSA Invoice Template for Private School Tuition and Fees

<table>
<thead>
<tr>
<th>School Name: ___________________________</th>
<th>School DOE Number: ____________</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Address: _________________________________________________________________</td>
<td></td>
</tr>
<tr>
<td>School Contact Person: __________________</td>
<td>Telephone Number: _____________</td>
</tr>
<tr>
<td>Student Name: ___________________________</td>
<td>Student PLSA ID #: _____________</td>
</tr>
</tbody>
</table>

Annual Fees Required for Enrollment:

<table>
<thead>
<tr>
<th>Tuition:</th>
<th>Books:</th>
<th>Registration:</th>
<th>Testing:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation:</td>
<td>Uniforms:</td>
<td>Tutoring: ****</td>
<td>Other: (Specify)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Invoice Period From: ___________________________ To: ___________________________

Schools may invoice 25% of tuition on or after 7/1, 10/1, 1/1, and 4/1.

Tuition and fees required for enrollment:

Tuition for Invoice Period: $________________________
Books: $________________________
Registration: $________________________
Testing: $________________________
Transportation: $________________________
Uniform: $________________________
Tutoring: $________________________ ****

**** Only if it takes place at the private school

Other: (please specify) $________________________
Total: $________________________

Minus:

Payments from McKay: $________________________
Payments from FTC: $________________________
Payments from Parents: $________________________
Payments from Other: $________________________
Total Payments Received: $________________________
Net Invoice to PLSA: $________________________
Florida Personal Learning Scholarship Accounts (PLSA)
School Participation Agreement
Step Up For Students - 2015-16

After reading the 2015-16 PLSA provider handbook, please read and check off each item below. This document must be signed by the school’s director. If another individual handles the administrative requirements for students and families receiving a PLSA Scholarship, he/she must also sign this document.

☐ I certify that I have been deemed compliant for the 2015-2016 school year to participate in the Florida Personal Learning Scholarship Accounts program by the Florida Department of Education and that I understand the requirements to maintain compliance each year.

☐ I certify that I understand a student may only be enrolled in one of the PLSA, FTC or McKay scholarship programs.

☐ I certify that I understand that any classes or services provided to a PLSA student by a public school or Florida Virtual School must be contracted and paid for, and that if the PLSA student is shown as funded by the public school or Florida Virtual School the student is subject to losing their PLSA scholarship.

☐ I certify that I understand that if the school receives more than $250,000 in total PLSA funding in the prior fiscal state year, the school is required to have an annual review conducted by a Florida Certified Public Accountant (CPA) and report findings by the 15th of September to the PLSA Scholarship Funding Organization (which is Step Up For Students) who awarded the majority of the scholarship funds.

☐ I certify that I understand that if requested I am required to submit all documentation required for the student’s participation, including the school’s and the student’s tuition and fees schedules to Step Up For Students.

☐ I certify that I will provide an annual written explanation of the student’s progress to the parent.

☐ I certify that I will annually administer an NRT to students in grades 3-10, or administer the statewide assessments, or cooperate with students who participate in the statewide assessments.

☐ I certify that I will employ or contract with teachers who have regular and direct contact with participating students at the school’s physical location.

☐ I certify that I have read, understand and will comply with the policies and procedures for administering the PLSA scholarship for students enrolled in my school that are eligible and using the PLSA scholarship.

☐ I certify that I have read, understand and will comply with the requirements of Section 1002.385, Florida Statutes.

☐ I certify that I understand that failure to abide by Step Up For Student’s policies and procedures may result in a loss of payment or loss of eligibility as a participating school in the PLSA program.

School Name: ________________________________________________ DOE Code: ____________________________

Director (Print): _________________________ Director (Signature): _____________________________ Date: _________

PLSA Admin (Print): ________________________ PLSA Admin (Signature): ___________________________ Date: _________

Please return completed form to plsapayments@sufs.org
Florida Personal Learning Scholarship Accounts (PLSA)
Full-time Private Tutoring Program Participation Agreement
Step Up For Students - 2015-16

After reading the 2015-16 PLSA Provider Handbook, please read and check off each item below. This document must be signed by the Full-time Private tutor. If another individual handles the administrative requirements for the full-time tutoring program for students and families receiving a PSLA scholarship, he/she must also sign this document.

Student Name: ________________________________________ Student PLSA ID: __________

Student Address: _____________________________________________________________________

I certify the following for the above student:

☐ I certify that my private tutoring program meets the requirements defined in Section 1002.43, Florida Statutes (http://www.flsenate.gov/laws/statutes/2015/1002.43) and is a FULL-TIME tutoring program for the above student.

☐ I certify that the above student may achieve regular school attendance, as defined in Section 1003.01(13), Florida Statutes (www.flsenate.gov/laws/statutes/2015/1003.01) by attendance in my private tutoring program.

☐ I certify that I am the person tutoring the student and that I:

    o Hold a valid Florida certificate to teach the subjects or grades in which instruction is given.

        Tutor Name: ______________________________________________________

        DOE Number: ________________________________________________

        Subject(s) in which certified to give instruction:

        ________________________________________________________________

        Grade Level(s) in which certified to give instruction: ________________

    o Keep all records and make all reports that may be required by the state and the district school board.

    o Make regular reports on the attendance of students in accordance with the provisions of Section 1003.23(2), Florida Statutes (www.flsenate.gov/laws/statutes/2015/1003.23). Private tutoring programs are required to keep all records and prepare and submit all reports that may be required by law and rules of the State Board of Education and district School boards. The records must include a register of enrollment and attendance, and the private tutor must make these reports available as may be required by the State Board of Education. The enrollment register must show the absence or attendance by each student enrolled for each school day of the year in a manner prescribed the State Board of Education. The register must be open for inspection by the designated school representative or the district school superintendent of the district in which the school is located.
- Require students to be in actual attendance for the minimum length of time prescribed by Section 1011.60(2), (www.flsenate.gov/laws/statutes/2011/1011.60) Florida Statutes. This means a term of 180 actual teaching days or the equivalent on an hourly basis as specified by rules of the State Board of Education each school year. The hourly equivalent for Kindergarten through grade 3 is not less than 720 net instructional hours and the hourly equivalent for grades 4 through 12 is not less than 900 net instructional hours.

- I certify that I have read, understand and will comply with the requirements of Section 1002.385, Florida Statutes (www.flsenate.gov/laws/statutes/2015/1002.385).

- I certify that I have read and I understand that failure to abide by Step Up For Student’s policies and procedures may result in a loss of payment or loss of eligibility as a participating private tutoring program in the PLSA program.

Full time Private Tutoring Program Name: __________________________________________________

Full time Private Tutor’s Name (Print): _____________________________________________________

Full time Private Tutor’s Signature: ________________________________________________________

Private Tutoring Program Admin Name (If Different): _________________________________________

Private Tutoring Program Admin Signature: _________________________________________________

Address, City, State, Zip: _________________________________________________________________

Please return completed form to plsapayments@sufs.org
Request for Taxpayer Identification Number and Certification

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

2. Business name or disregarded entity name, if different from above

3. Check appropriate box for federal tax classification; check only one of the following seven boxes:
   - Individual/sole proprietor or
   - Corporation (C-Corporation, S-Corporation, or Partnership)
   - Trust/estate
   - Single-member LLC
   - Limited liability company (LLC)
   - Other (see instructions)
   - For a single-member LLC that is disregarded, do not check LLC, check the appropriate box on the line above for the tax classification of the single-member owner.

4. Exemptions (only apply to certain entities, not individuals; see instructions on page 3):
   - Exemption from FATCA reporting code (if any)
   - Exemption from Form W-9

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

6. City, state, and ZIP code

7. Requestor's name and address (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 Part I instructions on page 3. 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.

Note, if the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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

Sign Here

Name of U.S. person

Date

General Instructions

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

Future developments. Information about developments affecting Form W-9 is available online at www.irs.gov/forms.

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), and 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 ( owns interest paid or paid)
- Form 1099-INT ( interest 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-G ( proceeds from real estate transactions)
- Form 1099-K (miscellaneous and third party network transactions)

- Form 1098 ( homeowner mortgage interest)
- Form 1098-E ( student loan interest)
- Form 1098-T ( tuition)
- Form 1099-C (cancel debt)
- Form 1099-A ( acquisition or abandonment of secured property)
- Form 1099-A ( proceeds from real estate transactions)

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? on page 2.

By signing the filed-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. Certify exempt 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? on page 2 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 31.7661-1).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to withhold U.S. tax 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 rates 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 case below, the following persons 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;
• In the case of a U.S. trust (other than a grantor trust), the U.S. trust (rather 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 8933 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the forms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain provisions 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 taxpayer becomes 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, 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 type and location (if any) in the tax treaty that contain 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.

Examples. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarships 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 he 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, 1996) 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 the savings clause 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 8933.

Backup Withholding

What is backup withholding? Persons making certain payments to you must withhold under certain conditions withheld and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and dealer transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from foreign 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 1 above (for reportable interest and dividend accounts opened after 1980 only).

Certain payees and payments are exempt from backup withholding. See Exempt payee code on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships above.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all accounts held by specified U.S. persons. Certain exceptions are exempt from FATCA reporting. See Exemption from FATCA reporting code on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation or if you no longer contribute. In addition, if you must file Form 5 for 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 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. Wilfully falsifying certifications or affirmations may subject you to criminal penalties including fines and imprisonment.

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose name you entered in Part I for Form W-9.

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

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered in the file 1040US/1040N/1040EZ on line 1. You may enter your business, trade, or doing business as (DBA) name on line 2.

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

c. Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation. Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 3.

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

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as “disregarded entity." See Regulations section 301.7701-3(b)(1), (1). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. person’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first name that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.
Line 2
If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it in line 2.

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

13. Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the “Limited Liability Company” box and enter “F” in the space provided. If the LLC has filed Form 8832 or 3523 to be treated as a corporation, check the “Limited Liability Company” box and enter “C” for C corporation or “B” for S corporation. If it is a single-member LLC that is disregarded as an entity, do not check the “Limited Liability Company” box but instead check the first box in line 3 “Individual/sole proprietor or single-member LLC.”

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

Exempt payee code.

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

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

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b) if the account satisfies the requirements of section 4947.
2. The United States or any of its agencies or instrumentalities.
3. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities.
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities.
5. A corporation.
6. A broker in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession.
7. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows type of payments that may be exempt from backup withholding. The chart applies to the exempt payee listed above if 1 through 13.

<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 dividends</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 4 and 6, 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.</td>
</tr>
<tr>
<td>Barter exchange transactions and payments made in settlement of payment card or third-party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

1. See Form 1099-MISC, Miscellaneou Item Income, and its instructions.

1. However, the following payments made to a corporation and reportable on a Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys’ fees, gross proceeds paid to an attorney reportable under section 6004(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with “Not Applicable” (or any similar indication) written or printed on the form for a FATCA exemption code.

A. An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(27).
B. The United States or any of its agencies or instrumentalities.
C. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities.
D. A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(3).
E. A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(3).
F. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.
G. A real estate investment trust.
H. A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.
I. A common trust fund as defined in section 584(a).
J. A bank as defined in section 581.
K. A broker.
L. A trust exempt from tax under section 664 or described in section 4947.
M. A tax-exempt trust under a section 403(b) plan or section 457 plan.

Not. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5
Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6
Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the section on 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 this page), 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 chart on page 4 for further identification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at 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, apply for a TIN and write “Applied For” in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally, you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. This 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

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

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

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

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

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

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

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

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of your trade or business for travel,0 meals, entertainment, gifts, premiums, prizes, sample goods, and similar payments, including payments to corporations, payments to a nonemployee for services, payments made in settlement of a payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 9120), IRA, Coverdell ESA, Archer MSA, or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account... Give name and SSN of:

1. Individual
2. Two or more individuals (joint account)
3. Custodian account of a minor [see Regulations section 1.671-7(b)(1)]
4. A trust or other entity treated as a trust (not a corporation), but not a revocable living trust (see Regulations section 1.671-7(d)(1))
5. Grantor trust, trust under state law
6. Grantor trust filing under Optional Form 1098 (see Regulations section 1.671-7(a)(3))
7. Trust, estate, or partnership
8. Corporation or LLC (including foreign entities)
9. Non-profit, charitable or educational organization
10. Partnership or multi-member LLC
11. Broker or registered nominee
12. Account with the Department of Agriculture in the name of a public entity or a state or local government, school district, or person that receives agricultural program payments
13. Account with the Department of Agriculture in the name of a public entity or a state or local government, school district, or person that receives agricultural program payments
14. Grantor trust filing under Form 1041 Filing Method or the Optional Form 1098 Filing Method (see Regulations section 1.671-7(a)(3))

1 You must enter your individual name and you may also enter your business or EIN or the "Business name disregarded entity" name line. You may also enter your SSN or EIN if you have one, but the IRS encourages you to use your SSN.

2 List first and circle the name of the trust, estate, or partnership. Do not furnish the title of the personal representative or trustee unless the legal entity itself is not designated in the account title. Also see Special rules for partnerships on page 2.

Note: Grantor must also provide a Form W-9 to trustee of trust.

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

Secured Your Tax Records from Identity Theft

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

To reduce your risk:

1. Protect your SSN.
2. Ensure your employer is protecting your SSN.
3. Be careful when choosing a tax preparer.
4. If your tax returns are affected by identity theft, you will receive a notice from the IRS with your SSN right away.

If your tax records are not affected by identity theft, but you think you are at risk due to a lost or stolen social security card, you need to report a loss or theft, and file a tax return using your SSN to receive a refund.

In addition to using a credit report to help protect your identity, tax professionals must also be aware of your SSN when filing your return.

Prepare yourself from suspicious emails or phishing schemes. Phishing is the use of e-mail and websites designed to mimic legitimate business emails and websites. The most common scam is sending an email to a user falsely claiming to be an legitimate business in an attempt to obtain your personal information.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS properties to the Treasury Inspector General for Tax Administration (TIGTA) at 1-600-964-4444.

You should also report any fraudulent email to the Federal Trade Commission at: identitytheft.gov or contact them at 1-833-IDTHEFT (1-833-438-5438).

Visit IRS.gov for more information 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 other income paid to a mortgage interest paid on a mortgage; additional deduction claims, or contributions made to an IRA, Archer MSA, or HSA.

Privacy act notice. The person collecting this form uses the information on the form to file information returns with the IRS. The IRS uses information from returns for various purposes, including administration and enforcement of the Internal Revenue Code. The IRS may disclose your information to others as described in the Privacy Act notice that accompanies the returns. You may request a copy of the Privacy Act notice from your tax professional.